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*Jamābandi Report, Sind, 1881-82.*

No. 3848.

REVENUE DEPARTMENT.

Bombay Castle, 19th May 1883.

Letter from the Commissioner in Sind, No. 969, dated 7th March 1883—Submitting the Annual Report on the Revenue Settlement of the Province of Sind for the year 1881-82.

RESOLUTION. —The season of 1881-82 was favourable for cultivation in Sind. The river continued on an unusually high level except for a very short period, and the inundation was good. There were at the same time no serious breaches in the canals. The rainfall was also seasonable, and there was accordingly an extension of the cultivation which depends on rain (*barāni*).

2. Considerable fluctuations are shown in the numbers of villages and greater fluctuation in the number of hamlets. The former are mainly due to re-arrangement on the introduction of revision settlements, some of the old small villages being now classed as hamlets, and the latter to a more correct enumeration on the introduction of Hope's forms. Two villages were, however, lost by erosion and one was found to have no existence. The Commissioner in Sind thinks that in some cases isolated homesteads have been entered as hamlets. He correctly points out that a hamlet should be understood as a collection of huts or homesteads on a site specially set apart within the boundaries of the parent village lands.

The area of culturable land has not been shown for the Upper Sind Frontier and neither it nor the area under cultivation can be shown correctly for any district until the survey of that district has been completed. The Commissioner, however, has found that the area of culturable land can be shown approximately for the Upper Sind Frontier as well as for other districts and he has directed that this should be done in future. The area of land shown as occupied (37,12,900 acres) is less than that of the previous year (38,03,041 acres) by 90,141 acres, though the assessment (Rs. 59,50,913) is greater by Rs. 2,83,286, and there is similarly a decrease of 1,00,177 acres in the area shown as taken up for cultivation, and an increase of Rs. 4,09,882 in the assessment of that area. The decrease in the occupied area is shown for Shikārpur and Hyderabad only, and in these districts also very large areas (1,33,025 and 1,49,007 acres respectively) are shown as having been relinquished. The Collectors appear to have given no explanation of the figures, and the Commissioner in Sind questions their correctness, but concludes that they indicate the change which temporary settlements have introduced into the manner of holding land. Formerly cultivators held much more land than they actually cultivated in order to allow for fallows; now they hold under the Fallow Rules only so much land as they actually require for cultivation.

3. Mr. Erskine's inference is borne out by the fact that the table given in paragraph 43 of the report shows a decrease in the area under cultivation in Shikārpur only, and that to but a small extent. These figures however represent actual cultivation only in the cases where the land is annually measured; in the case of settled lands the areas upon which assessment is due, and in the case of leased lands the whole areas leased, are entered. Cultivation as thus represented increased from 29,05,194 acres in 1880-81 to 30,50,364 acres in 1881-82. The proportion of waste to the culturable area is shown as having risen in Hyderabad from 58·92 per cent. in 1880-81 to 71·79 per cent. in 1881-82, but this is not the result of a contraction of cultivation, but of a large increase in the area entered as culturable, presumably by way of correction. In other districts the proportion of waste is given as follows:—

Shikārpur ... ..	55·95 per cent.
Karāchi ... ..	22·72 „
Thar and Pārkar ... ..	54·42 „

The area shown as waste is moreover exclusive of very large areas entered as fallow.

4. Of the total area shown as cultivated about two-thirds were irrigated for kharif crops, a little over  $\frac{1}{5}$ th was irrigated for rabi crops, and a little over  $\frac{1}{11}$ th was dependent on the rainfall. The last kind of cultivation (baráni) prevails in Thar and Párkar, and to a less extent in Karáchi; in the other districts it is not common. Rabi crops under irrigation are grown to the largest extent in Shikárpur, and to a considerable extent in Karáchi. In the latter district no less than 2,13,833 acres are shown under the head of "other kinds" of cultivation. In Hyderabad and the Upper Sind Frontier there is little cultivation besides irrigated kharif. As compared with the previous year a considerable increase is shown in kharif and baráni cultivation, and a decrease in rabi cultivation. This result is mainly due to the successful exclusion of floods, as rabi cultivation used to be carried on in land which had been flooded. A large increase in rice cultivation is shown in Shikárpur, but it is partly due to revised classification.

5. The following statement shows the areas cultivated with different crops in the year under review :—

Names of Products.	DISTRICT.					
	Frontier.	Shikárpur.	Hyderabad.	Karáchi.	Thar and Párkar.	Total.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Jowári ... ..	96,289	2,31,234	86,015	76,341	3,815	4,93,694
Bájri ... ..	3,381	14,207	1,97,138	23,035	2,37,026	4,74,787
Wheat ... ..	27,382	1,25,347	27,658	34,136	11,423	2,25,946
Rice ... ..	5,636	2,21,788	1,01,341	1,51,182	38,263	5,18,210
Total ...	1,32,688	5,92,576	4,12,152	2,84,694	2,90,527	17,12,637
Oil seeds ... ..	5,405	47,113	39,856	20,547	9,543	1,22,464
Cotton ... ..	5,493	11,934	44,711	723	7,317	70,178
Other products ... ..	15,262	1,05,014	30,414	52,597	12,506	2,15,793
Grand Total ...	1,58,848	7,56,637	5,27,133	3,58,561	3,19,893	21,21,072
Deduct land twice cropped.	1,894	78,705	2,310	10,104	...	93,013
Total ...	1,56,954	6,77,932	5,24,823	3,48,457	3,19,893	20,28,059

The largest area continued to be devoted to rice, but it was somewhat smaller than in the previous year. There was a marked increase in the area sown with jowári, and a smaller increase in the area sown with bájri. The former increase occurred to the greatest extent in Shikárpur, and the latter in Thar and Párkar. Wheat was not grown quite so extensively as in 1880-81, but the decrease was not material. There was a considerable increase in cotton cultivation, but it does not yet form a large proportion of the total cultivation. A comparison of the figures given in the above statement with those in paragraph 3 would seem to show that 10,22,305 acres for which assessment was paid were not cultivated at all. The areas cultivated are, however, measured in comparatively few cases; in other cases the figures represent only a rough estimate.

6. The average size of occupancies in the whole of Sind is about 35 acres. It varies from 298 acres in the Upper Sind Frontier to 9 acres in Thar and Párkar, being in the other districts as follows :—

	Acres.
Hyderabad ... ..	80
Karáchi ... ..	52
Shikárpur ... ..	21

Small occupancies prevail to the greatest extent in Thar and Párkar and Shikárpur.

7. The following statement shows the revenue due to canals in the year under review and the previous year :—

	1881-82.	1880-81.	Increase.	Decrease.	Net Increase.	Net Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross canal revenue under the three heads of :—						
(1.) Consolidated land and water assessment ... ..	37,46,220	32,23,719	5,22,501	...	...	...
(2.) Hakába (water-rate levied from Jágirdárs for use of water from Government canals) ... ..	1,07,999	89,851	18,148	...	...	...
(3.) Miscellaneous ... ..	39,995	45,648	...	5,653	...	...
Total ...	38,94,214	33,59,218	5,40,649	5,653	5,34,996	...
Deduct—Remission ...	34,935	64,758	...	...	...	...
Net Revenue for Collection ...	38,59,279	32,94,460	5,64,819	...	...	...

If the expenditure on canals in the preceding year be deducted, the net profit on the working of the canals was Rs. 25,58,382 in 1881-82 as compared with Rs. 19,54,633 in 1880-81. This result must be regarded as satisfactory.

8. The net land revenue obtained independently of canal irrigation amounted to Rs. 10,66,227 in the year under review as compared with Rs. 9,61,763 in the previous year, and was derived as follows :—

	1880-81.	1881-82.
	Rs.	Rs.
Land irrigated from the Indus... ..	6,13,660	6,64,774
Baráni ... ..	1,35,573	2,01,700
Land irrigated from wells ... ..	57,780	33,070
Miscellaneous ... ..	1,54,749	1,39,560
Village cess ... ..	.....	27,121

The increase in baráni cultivation has already been referred to. The decrease in miscellaneous revenue is mainly due to a falling off in the receipts on account of grass owing to the extension of cultivation. The village officers' cess has been shown separately for the first time by the Collectors of Shikárpur and Hyderabad, but not by the Collector of Karáchi. It is introduced with the regular settlement, and is generally included in the assessment, one-sixteenth of the assessment being calculated as the cess.

9. The general results of the administrations of the land revenue in the year under review and the previous year respectively are shown in the following table :—

Heads.	1881-82.	1880-81.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Gross Revenue ... ..	53,37,950 8 3	47,19,160 6 7	6,18,790 1 8	.....
Alienation ... ..	4,27,647 9 6	4,35,756 3 2	.....	8,109 2 8
Free by special agreement (including Huri Kacha) ... ..	2,797 9 0	918 3 0	1,879 6 0	.....
Government Revenue ... ..	49,07,505 14 0	42,82,486 0 5	6,25,019 14 4	.....
Public Works Revenue from Irrigation ... ..	82,534 3 9	92,852 15 11	.....	10,318 12 2
Remissions ... ..	50,731 2 0	73,146 3 0	.....	22,415 1 0
Revenue for collection by Revenue Department ... ..	47,74,240 9 0	41,16,486 13 6	6,57,753 11 6	.....
Collections ... ..	42,51,349 10 10	36,41,248 4 6	6,10,101 6 4	.....
Balance on account of current year ... ..	15,22,890 14 3	4,75,238 9 0	47,652 5 2	.....
Balances on account of former years ... ..	1,76,445 9 7	1,02,020 11 1	74,424 14 6	.....

\* This sum includes Rs. 22,079-5-0 collected on account of the village cess.

† Note.—Rs. 43,333-5-8 since recovered, and of the remainder, Rs. 6,56,003-2-1—

Rs. 3,54,717-13-2 are recoverable.

Rs. 1,03,362-7-11 " irrecoverable.

Rs. 1,92,922-13-0 " doubtful and disputed.



Thar and Párkar is the only district in which there was a decrease in the gross revenue. The increase in the other districts was due to the extension of cultivation already referred to, and also to revision of settlements. The last cause operated to the greatest extent in Shikárpur, where the increase was largest.

10. In Thar and Párkar and the Upper Sind Frontier there was an increase in alienated revenue owing to the renewal of seri grants and increased cultivation in a village held partially free of assessment, and in other districts the revision of settlement caused an increase in some of the recorded alienated revenue, but owing to lapses of ináms and resumption on account of irregular sales and other causes there was on the whole a decrease. The increase in the revenue of lands held free by special agreement is due to the restoration of grants which were assessed at the revision of settlements.

11. There was a decrease in the remissions in all districts except Karáchi. Most of the remissions which were granted were given on account of floods or want of water. Rs. 365 only were remitted on account of poverty and Rs. 2,542 on account of injury caused by rats and other animals.

12. There was a considerable increase in the amount of revenue outstanding at the end of the year, but it was not proportionate to the increase in the amount due. The Commissioner points out that as the date of the last instalment is 15th July, it is hardly practicable for the present establishments to collect all the revenue due before the close of the year. The village establishments are being gradually strengthened as the revision of assessment proceeds. Of the total balance outstanding no less than Rs. 2,37,752 is due by the Manager of Incumbered Estates. In the report of that officer it has been explained that many estates for which the assessment had not been paid have lately come into his hands, and there is little doubt that the revenue due for them will be eventually realized. Mr. Erskine however properly remarks that the arrears should not be allowed to become excessive. Of the balances which are disputed most are due in Hyderabad on account of lands which were not cultivated, and yet not relinquished after the period allowed for fallows had expired. Ignorance of the rules is pleaded, and an inquiry regarding the sufficiency of the plea was directed. In Shikárpur some land-holders have disputed their liability to the village officers' cess. The Commissioner has justly ordered that it should be at once levied if village officers have actually been appointed.

13. The Commissioner has appended to his report a statement showing the processes adopted for the realization of the land revenue. A comparison of it with a similar statement submitted after the report for 1880-81 was reviewed gives the following results:—



DISTRICTS.	NOTICES UNDER SECTION 152 OF ACT V. OF 1879.			ONE-FOURTH PENALTY UNDER SECTION 148.		DISTRAINT OF IMMOVEABLE PROPERTY UNDER SECTION 154.		FORFEITURE AND SALE OF THE OCCUPANCY UNDER SECTION 153.								REMARKS.
	No.	Amount of Arrears for which Notices issued.	Amount of Notice Fees recovered.	No. of Cases.	Amount Levied.	Arrears on account of which Distraint was resorted to.	Amount realized.	Arrears on Account of which forfeiture was resorted to.	Area forfeited.	Assessment.	Area of Land sold to the Public.	Amount realized by Sale.	Area of forfeited Land returned to Defaulters.	Area of Occupancy Land remaining with Government.		
		Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Acres.	Rs. a. p.	Acres.	Rs. a. p.	Acres.	Acres.		
Frontier .. .. .	18	.....	....	..	....	967 10 0	34 15 0	3,831 9 0	4,812	4,110 10 0	..	....	....	4,812		
1880-81 .. .. .	..	....	....	..	....	398 10 0	12 5 0	3,759 9 0	3,841	2,568 8 0	2,723	3,533 7 0	....	1,118		
Shikarpur .. .. .	19,953	2,22,994 4 0	3,004 0 0	290	566 15 0	6,298 1 0	6,124 9 0	1,59,408 3 0	1,34,672	2,73,173 13 0	638	1,903 5 0	1,26,558	1,081		
1880-81 .. .. .	13,504	1,57,263 14 0	2,602 12 0	793	1,503 7 0	4,197 4 0	4,103 0 0	1,03,462 10 0	1,15,781	1,88,519 11 0	1,411	3,549 10 0	1,13,680	725		
Hyderabad .. .. .	8,574	1,79,701 6 0	3,321 0 0	..	....	89,426 5 0	71,637 7 0	1,172 11 0	1,446	1,314 2 0	147	173 12 0	655	644		
1880-81 .. .. .	8,434	1,70,910 9 0	2,781 3 0	..	....	62,091 13 0	41,208 9 0	8,057 7 0	5,879	11,174 0 0	232	282 6 0	1,698	2,082		
Karachi .. .. .	1,307	81,046 14 0	287 6 0	..	....	8,115 14 0	3,540 1 0	9,989 0 0	35,686	15,049 2 0	1,013	1,011 10 0	24,294	10,379		
1880-81 .. .. .	739	41,487 3 0	73 8 0	..	....	1,008 6 0	1,003 3 0	1,704 13 0	4,809	2,089 13 0	2,197	1,059 9 0	1,966	646		
Thar and Parkar .. .. .	..	.....	....	..	....	.....	....	....	..	.....	..	....	....	....		
1880-81 .. .. .	..	....	....	..	....	.....	....	....	..	.....	..	....	....	....		
Total .. .. .	29,847	4,83,742 8 0	6,612 6 0	290	566 15 0	1,04,807 14 0	81,337 0 0	1,74,551 8 0	1,76,616	2,68,647 11 0	1,796	3,088 11 0	1,51,507	16,916		
Total for 1880-81 .. .. .	22,977	3,69,661 10 0	5,457 7 0	793	1,503 7 0	67,696 1 0	46,327 2 0	1,16,984 8 0	1,30,310	2,04,352 0 0	6,563	8,425 0 0	1,17,344	4,571		

and that the other had, in reality, no existence, but had been entered in former reports as a separate village through mistake. The increase of one Government village in the Karachi District is due to the result of settlement operations in the Manjand Taluka.

*Hamlets.*

5. The following is a comparative table showing Government and Alienated Hamlets as they stood during the year 1881-82 and 1880-81.

No.	District.	1881-82.			1880-81.			Increase.			Decrease.		
		Government.	Alienated.	Total.	Government.	Alienated.	Total.	Government.	Alienated.	Total.	Government.	Alienated.	Total.
1	Frontier ...	892	27	919	892	27	919	...	...	...	...	...	...
2	Shikarpur ...	3,867	270	4,137	3,441	262	3,703	426	8	434	...	...	...
3	Hyderabad ...	7,119	807	7,926	4,909	746	5,655	2,210	61	2,271	...	...	...
4	Karachi ...	3,160	313	3,473	3,137	331	3,468	23	...	23	...	18	18
5	Thar and Parkar ...	1,230	13	1,243	1,230	13	1,243	...	...	...	...	...	...
Total ...		16,268	1,430	17,698	13,609	1,379	14,988	2,659	69	2,728	...	18	18
Net Increase ...		...	...	...	...	...	...	2,659	51	2,710	...	...	...

6. In the Frontier and Thar and Parkar Districts there has been no change, while the three other districts combined show a net increase of 2,659 in Government and of 51 in Alienated Hamlets. Much of the apparent increase in the Shikarpur District has resulted from the cause already given for the decrease in the number of villages under the Revised Settlement, viz., the amalgamation of villages, by which many villages hitherto shown and regarded as distinct villages became hamlets. The preparation of the Survey Maps also brought to notice many hamlets which had previously been omitted from the lists, and several hamlets which had for some years been deserted through fear of the floods were re-occupied during the year under review. These three causes fully account for the large increase in the number of hamlets in the Shikarpur Collectorate. The very remarkable increase in the number of hamlets, viz., 2,271 in the Hyderabad District, is attributed by the Collector to more correct enumeration consequent on the introduction of Hope's Forms; but no explanation has been offered as to the nature or size of the "inhabited areas" now for the first time included on the Returns as hamlets. Many of them probably are merely isolated habitations or homesteads. If so, the Collector is in error in describing such separate homesteads as hamlets. The term "hamlet" is, I think, intended to mean a collection of huts or homesteads which occupy a site specially set apart within the boundaries of the parent village lands, and not the detached temporary dwellings which cultivators in Sind frequently put up in their own fields. In Karachi the fluctuation

in the number of hamlets is said to be due to the nomad habits of graziers residing in the Kohistan, who change their abodes from time to time in search of forage; but it is doubtful how far these temporary habitations should be regarded as hamlets. The Collectors have been addressed on the subject.

*Canal Clearances.*

7. The following table shows for the years 1880-81 and 1879-80, the total outlay on Irrigational Works in this Province other than that debited to capital in the Canal Accounts.

No.	Collectorate and Division.		1880-81.	1879-80.	Increase.	Decrease.
1	Frontier	{ Bigari Division ... ..	98,648	89,232	9,416	.....
		{ Kashmor Bund ... ..	54,698	1,41,370	.....	86,572
2	Shikarpur	{ Shikarpur and Ghar Division ... ..	4,25,021	4,50,455	.....	31,434
3	Hyderabad	{ Hyderabad C. Division ... ..	2,36,647	1,90,642	46,005	.....
		{ Fuleli Division ... ..	1,57,063	1,68,954	.....	11,891
4	Karachi	{ Karachi C. Canal Division..	2,49,777	1,68,635	81,142	.....
5	Thar & Parkar.	{ Eastern Nara Division ... ..	78,943	1,24,539	.....	45,596
		Total ... ..	13,00,897	13,39,827	1,36,563	1,75,493
		Net Decrease ... ..	.....	.....	.....	38,930

8. The following table gives the details of the expenditure entered in the preceding statement for both years 1880-81 and 1879-80.



1880-81.

No.	Collectorate and Division.	Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Cost of Revenue collection.	Grand Total.
1	Upper Sind Frontier ...	Bigari Division ... ..	55,223	26,845	101	.....	82,169	16,479	98,648
		Kashmor Bund (a) ... ..	6,327	35,158	12,977	336	.....	54,798	54,798
2	Shikarpur ... ..	Shikarpur and Ghar Division ... ..	(b) 35,081	2,38,675	65,068	69	.....	3,38,893	86,128 (c) 4,25,021
3	Hyderabad ... ..	Hyderabad Canal Division ... ..	64	1,46,139	38,960	610	56	1,85,829	50,818 2,36,647
		Fuleli Division ... ..	(d) 6,922	1,02,617	25,237	500	547	1,35,832	21,231 1,57,063
4	Karachi... ..	Karachi Collectorate Canal Division ... ..	40,338	1,10,887	43,823	678	.....	1,95,726	54,051 (e) 2,49,777
5	Thar and Parkar ... ..	Eastern Nara Division ... ..	.....	43,654	14,919	180	.....	58,753	20,190 78,943
Total... ..		88,732	7,32,353	2,27,829	2,483	603	10,52,000	2,48,897	13,00,897

(a). The outlay is debited as ordinary agricultural.

(b). Includes outlay from contributions, Rs. 1,274.

(c). This includes an outlay of Rs. 24,135 on Kassimpur Bund, debited as "Ordinary Agricultural."

(d). Includes outlay from contributions, Rs. 5,614.

(e). Includes an outlay of Rs. 155 on Tools and Plant in the Superintending Engineer's Office, debited to "Ordinary Agricultural."

1879-80.

No.	Collectorate and Division.	Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Cost of Revenue collection.	Grand Total.
1	Upper Sind Frontier ... { Bigari Division ... ..	.....	49,660	20,340	475	.....	70,441	18,791	89,232
	{ Kashmor Bund ... ..	(e) 69,676	42,515	28,936	243	.....	1,41,370	.....	1,41,370
2	Shikarpur ... .. Shikarpur and Ghar Division ... ..	(b) 49,813	(a) 2,34,240	86,628	1,484	.....	3,72,165	84,290	4,56,455
3	Hyderabad ... .. { Hyderabad Canal Division ... ..	(c) 1,500	1,01,242	32,525	471	.....	1,35,738	54,904	1,90,642
	{ Fuleli Division ... ..	993	1,12,831	34,585	233	.....	1,48,642	20,312	1,68,954
4	Karachi... .. Karachi Collectorate Canal Division ... ..	12,119	73,177	37,322	1,676	(d) 7	1,24,301	44,334	1,68,635
5	Thar and Parkar ... .. Eastern Nara Division ... ..	464	74,140	33,203	619	.....	1,08,426	16,113	(f) 1,24,539
	Total... ..	1,34,565	6,87,805	(g) 2,73,539	5,167	7	11,01,083	2,38,744	13,39,827

1. (a, b & c). Includes Rs. 650, 550 & 993 on account of outlay from contribution.

f. Includes Rs. 584 on account of survey of embankments south of Poorun.

2. (a to d, & f. As shown under No. 1.) omitted from the Superintending Engineer's Table IV., at page 26 of his Revenue Report for 1879-80.

3. (e). Excludes Rs. 642 on account of suspense account, included in the Superintending Engineer's Table IV., at page 26 of his Revenue Report for 1879-80.

4. (g). Excludes credits on account of excess debits in previous years included in Ditto.

9. The above statements regarding Canal expenditure have been prepared according to statistics obtained from the Examiner of Public Works Accounts, Bombay. These statements differ somewhat in certain details from those given by the Superintending Engineer in Sind in his Revenue Reports of the Irrigation Department. For instance, the expenditure on account of establishments is here shown in the lump just as it is charged in the accounts of the Examiner, while the Superintending Engineer apportions the establishment expenditure between works and repairs. In the same way, the charges for Tools and Plant are separately shown in the above statements, whereas they are included by the Superintending Engineer with those for Establishment. In preparing the statements as above, I have carefully followed the course indicated by the Accounts and Returns required by the Government of India; and the Examiner of Public Works Accounts has recently intimated to me that, under instructions already issued by Government, the Superintending Engineer would, in future, prepare his tables according to figures to be supplied by the Examiner of Public Works Accounts. But I observe from the Revenue Report of the Irrigation Department for 1881-82, already submitted to Government, that, although the Superintending Engineer has adopted the figures supplied by the Examiner of Public Works Accounts, yet, in dealing with these figures, he has adhered to his original plan of apportioning the total cost of Establishment between Works and Repairs.

10. It will be observed that I have omitted from the above statements, the interest on capital spent in the construction of canals, an item which, during the last two or three years, has been regularly entered. This I have done after consultation with the Superintending Engineer.



11. In the following table under the three heads (1) Consolidated land and water assessment, (2) Hakaba, (3) Miscellaneous, is given the Gross Revenue due to Canals, the amount of Remissions, and the net revenue for collection during the years 1881-82 and 1880-81, in contrast with the expenditure incurred in 1880-81 and 1879-80.

No.	Canal or Division.	Gross canal revenue for 1881-82.				Deduct remissions of 1881-82.	Net canal revenue of 1881-82.	Revenue expenditure in 1880-81.	Remarks.
		Consolidated land and water assessment.	Hakaba.	Miscellaneous canal revenue.	Total.				
1	2	3	4	5	6	7	8	9	10
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1 Frontier	Bigari Division.. { District .....	2,62,616 13 0	1,365 13 0	466 12 0	2,64,449 6 0	...	2,64,449 6 0	98,648 0 0	This work is a protective embankment, not a canal, hence the small revenue.
	{ Kelat territory .....	...	65,459 11 0	...	65,459 11 0	...	65,459 11 0		
	Kashmor Bund .....	...	...	114 8 0	114 8 0	...	114 8 0	54,798 0 0	
2 Shikarpur	Ghar and Shikarpur Division .....	14,86,622 4 8	4,965 5 0	7,389 3 8	14,98,976 13 4	9,410 7 0	14,89,566 6 4	4,25,021 0 0	
3 Hyderabad	Hyderabad Canal Division .....	7,60,884 13 0	14,412 11 0	3,312 0 6	7,78,609 8 6	909 12 0	7,77,699 12 6	2,36,647 0 0	
	Fuleli Division .....	4,22,386 11 0	17,017 7 0	3,943 8 3	4,43,347 10 3	2,917 5 0	4,40,430 5 3	1,57,063 0 0	
4 Karachi	Karachi Collectorate Canal Division ...	6,36,766 7 0	4,360 5 0	7,070 4 10	6,48,197 0 10	19,194 0 0	6,29,003 0 10	2,49,777 0 0	
5 Thar & Parkar.	Eastern Nara Division .....	1,76,943 6 0	417 14 0	17,698 7 6	1,95,059 11 6	2,503 9 0	1,92,556 2 6	78,943 0 0	
	Total	37,46,220 6 8	1,07,999 2 0	39,994 12 9	38,94,214 5 5	34,935 1 0	38,59,279 4 5	13,00,897 0 0	

( 8 )

No.	Collectorate and Divisions.	Gross Canal revenue for 1880-81.				Deduct remissions of 1880-81.	Net canal revenue of 1880-81.	Revenue expenditure in 1879-80.	Remarks.
		Consolidated land and water assessment.	Hakaba.	Miscellaneous canal revenue.	Total.				
		3	4	5	6	7	8	9	10
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Frontier								
	Bigari Division..								
	District .....	2,10,581 3 0	6,741 14 0	748 4 0	2,18,071 5 0	1,955 17 0	2,16,115 10 0		
	Kelat territory .....	...	42,645 9 0	...	42,645 9 0	...	42,645 9 0	89,232 0 0	
	Kashmor Bund .....	...	...	390 8 0	390 8 0	...	390 8 0	1,41,370 0 0	
2	Shikarpur								
	Ghar and Shikarpur Division .....	11,69,134 13 9	3,494 14 0	7,812 6 0	11,80,442 1 9	13,613 1 0	11,66,829 0 9	4,56,455 0 0	
3	Hyderabad								
	Hyderabad Canal Division .....	6,32,296 9 0	13,869 1 0	3,092 13 6	6,49,258 7 6	20,216 8 0	6,29,041 15 6	1,90,642 0 0	
	Fuleli Division .....	4,02,829 10 0	18,293 10 0	4,202 9 3	4,25,325 13 3	2,622 0 0	4,22,703 13 3	1,68,954 0 0	
4	Karachi								
	Karachi Collectorate Canal Division ...	6,10,834 0 0	4,510 9 0	7,116 14 8	6,22,461 7 8	23,423 4 0	5,99,038 3 8	1,68,635 0 0	
5	Thar & Parkar..								
	Eastern Nara Division .....	1,98,043 0 0	295 11 0	22,283 13 6	2,20,622 8 6	2,927 7 0	2,17,695 1 6	1,24,539 0 0	
	Total	32,23,719 3 9	89,851 4 0	45,647 4 11	33,59,217 12 8	64,757 15 0	32,94,459 13 8	13,39,827 0 0	

12. The following Supplementary Statement shows the Gross Revenue demands under each of the heads of the Canal Revenue in the year 1881-82, including outstanding balances of previous years. It also shows remissions, realizations and sums written off up to the 31st July 1882, together with the balance outstanding at the close of the year.

Heads of canal revenue.	Gross revenue.		Deduct remissions.		Amount for collection in 1881-82.				Realizations and sums written off up to 31st July 1882.				Balance outstanding on the 1st August 1882.											
					Net revenue for current year.		Balance on account of former years on 1st August 1881.		Total.	Collections on account of current year.	Collections on account of former years.	Irrecoverable balances written off on account of former years.	Total.	On account of current year.	On account of former years.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13												
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.						
1. Consolidated land and water assessment .....	37,46,220	6 8	34,851	9 0	37,11,368	13 8	4,97,091	15 4	42,26,177	12 1	32,95,227	10 2	1,34,230	10 9	2,15,598	0 0	36,51,651	9 5	4,16,141	3 6	1,47,263	4 7	5,63,404	8 1
2. Hakaba .....	1,07,999	2 0	83	8 0	1,07,915	10 0	67,294	8 2	1,57,493	3 1	39,984	11 0	40,765	14 10	2,699	15 0	76,855	4 4	67,930	15 0	23,828	10 4	91,759	9 4
3. Miscellaneous ...	39,994	12 9	...	...	39,994	12 9	271	10 0	40,266	6 9	39,966	6 9	231	10 0	...	...	40,198	0 9	28	6 0	40	0 0	68	6 0
Total ...	38,94,214	5 5	34,935	1 0	38,59,279	4 5	5,64,658	1 6	44,23,937	5 11	33,75,178	11 11	1,75,223	3 7	2,18,297	15 0	37,68,704	14 6	4,94,100	8 6	1,71,131	14 11	6,55,232	7 5



13. The following Statement shows the amount of land revenue for the year 1881-82, obtained independently of Canal irrigation, *i. e.*, the revenue other than that shown in column 6 of the Statement given at para. 11, as also the amount of village cess levied under Bombay Act IV of 1881:—

No.	District.	From land irrigated from the Indus.	From land dependant on Rain-fall.	From land irrigated from wells.	Village cess.	Miscellaneous.	Total.
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Frontier .....	64,147 12 0	111 3 0	582 5 0	...	7,740 8 0	72,581 12 0
2	Shikarpur .....	3,203 6 15 0	27,612 13 0	8,224 7 0	1,740 12 0	52,582 15 2	4,82,197 14 2
3	Hyderabad .....	89,472 5 0	17,116 14 0	18,409 3 0	25,413 4 0	32,623 12 3	1,83,035 6 3
4	Karachi .....	1,24,134 3 0	75,861 12 0	5,743 10 0	...	48,450 5 5	2,54,189 14 5
5	Thar and Parkar ...	...	89,541 13 0	110 11 0	...	449 13 0	90,102 5 0
	Total...	6,69,791 3 0	2,10,244 7 0	33,070 4 0	27,154 0 0	1,41,847 6 4	10,82,107 4 4
	Deduct Remissions	5,017 0 0	8,543 11 0	...	32 5 0	2,286 9 0	15,879 9 0
	Net revenue...	6,64,774 3 0	2,01,700 12 0	33,070 4 0	27,121 11 0	1,39,560 13 4	10,66,227 11 4

14. From the above Statement it will be seen that the Government Gross Land Revenue from sources unconnected with Canal irrigation during the year 1881-82, amounted to ..... Rs. 10,82,107 4 4

In column 6 of the Statement at para. 11, the Gross revenue due to Canal irrigation is stated to be Rs. 38,94,214 5 5, from which has to be deducted irrigation revenue on lands in the Kelat territory..... „ 65,459 11 0

Balance..... Rs. 38,28,754 10 5;

so that the total Gross revenue from both sources amounts to ..... „ 49,10,861 14 9

The above total is made up of the following heads:—

1. Land Revenue, vide column 28 of Appendix No. 1, Huzur Form No. 10 A .....	„ 48,24,971 11 0
2. Public Works revenue from Irrigation, vide col. 27 of Appendix No. 1, Huzur Form 10 A. ....	„ 82,534 3 9
3. Ditto within Forest limits, included under the head "Forest" in Appendix No. 13, Huzur Form No. 18 (I).....	„ 3,356 0 0
Total	Rs. 49,10,861 14 9

15. The following Statement shows the Area and Assessment of Land irrigated from Wells during the year 1881-82.

No.	District.	Wells aided by Canals.			Well irrigation only.			Total.			Remarks.
		No. of Wells.	Area cultivated.	Assessment.	No. of Wells.	Area cultivated.	Assessment.	No. of Wells.	Area cultivated.	Assessment.	
			A. G.	Rs. a. p.		A. G.	Rs. a. p.		A. G.	Rs. a. p.	
1	Frontier .....	...	...	...	75	231 22	582 5 0	75	231 22	582 5 0	
2	Shikarpur .....	3,768	26,540 19	66,483 14 0	499	2,210 18	8,224 7 0	4,267	28,750 37	74,708 5 0	
3	Hyderabad .....	1,619	9,096 0	25,867 13 0	886	6,286 6	19,550 12 0	2,505	15,382 6	45,418 9 0	
4	Karachi .....	...	...	...	814	3,901 22	5,743 10 0	814	3,901 22	5,743 10 0	
5	Thar and Parkar .....	...	...	...	51	47 10	110 11 0	52	47 10	110 11 0	
Total ..		5,987	35,636 19	92,351 11 0	2,326	12,676 38	34,211 13 0	7,713	48,313 17	1,26,563 8 0	

16. The following brief abstract of Huzur Form No. 10 A. shows the gross and net land revenue, the realizations, remissions, and balances outstanding in the several Districts for the year 1881-82 as compared with the previous year :—



No.	Collectorate.	Gross Revenue.		Alienations.	
		1881-82.	1880-81.	1881-82.	1880-81.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Frontier .....	3,20,115 8 6	2,65,508 3 8	9,053 7 6	9,044 5 2
	Increase .....	54,607 4 10	.....	9 2 4	.....
	Decrease .....	.....	.....	.....	.....
2	Shikarpur .....	21,44,660 11 6	18,13,955 12 6	1,32,124 0	1,32,201 10 0
	Increase .....	3,30,704 15 0	.....	.....	.....
	Decrease .....	.....	.....	77 4 0	.....
3	Hyderabad .....	16,28,107 8 0	14,52,691 7 10	2,07,610 11 0	2,13,087 13 0
	Increase .....	1,75,416 0 2	.....	.....	.....
	Decrease .....	.....	.....	5,477 2 0	.....
4	Karachi .....	9,75,507 3 3	9,12,831 7 1	74,783 4 0	77,670 15 0
	Increase .....	62,675 12 2	.....	.....	.....
	Decrease .....	.....	.....	2,887 11 0	.....
5	Thar and Parkar.....	2,69,559 9 0	2,74,173 7 6	4,075 4 0	3,751 8 0
	Increase .....	.....	.....	323 12 0	.....
	Decrease .....	4,613 14 6	.....	.....	.....
	Total Rs.	53,37,950 8 3	47,19,160 6 7	4,27,647 0 6	4,35,756 3 2
	Increase .....	6,23,404 0 2	.....	332 14 4	.....
	Decrease .....	4,613 14 6	.....	8,442 1 0	.....
Net ...	{ Increase ...	6,18,790 1 8	.....	.....	.....
	{ Decrease ...	.....	.....	8,109 2 8	.....

Free by special agreement including Huri Kocha.		Government Revenue.	
1881-82.	1880-81.	1881-82.	1880-81.
7	8	9	10
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	3,11,062 1 0	2,56,463 14 6
.....	.....	54,598 2 6	.....
.....	.....	.....	.....
834 0 0	862 6 0	20,11,702 5 6	16,80,891 12 6
.....	.....	3,30,810 9 0	.....
28 6 0	.....	.....	.....
1,963 9 0	55 13 0	14,18,533 4 0	12,39,547 13 10
1,907 12 0	.....	1,78,985 6 2	.....
.....	.....	.....	.....
.....	.....	9,00,723 15 3	8,35,160 8 1
.....	.....	65,563 7 2	.....
.....	.....	.....	.....
.....	.....	2,65,484 5 0	2,70,421 15 6
.....	.....	.....	.....
.....	.....	4,937 10 6	.....
2,797 9 0	918 3 0	49,07,505 14 9	42,82,486 0 5
1,907 12 0	.....	6,29,957 8 10	.....
28 6 0	.....	4,937 10 6	.....
1,879 6 0	.....	6,25,019 14 4	.....
.....	.....	.....	.....

Public Works Revenue Irrigation, Hakaba and Miscellaneous.		Remissions.	
1881-82.	1880-81.	1881-82.	1880-81.
11	12	13	14
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
710 11 0	1,004 11 0	.....	2,139 9 0
.....	.....	.....	.....
294 0 0	.....	2,139 9 0	.....
17,309 1 8	21,229 1 0	12,192 3 0	15,557 7 0
.....	.....	.....	.....
3,919 15 4	.....	3,365 4 0	.....
38,818 2 9	39,634 11 9	5,150 8 0	23,698 9 0
.....	.....	.....	.....
816 9 0	.....	18,548 1 0	.....
11,530 9 10	11,627 7 8	30,845 7 0	28,457 12 0
.....	.....	2,387 11 0	.....
196 13 10	.....	.....	.....
14,265 10 6	19,357 0 6	2,543 0 0	3,292 14 0
.....	.....	.....	.....
5,091 6 0	.....	749 14 0	.....
82,534 3 9	92,852 15 11	50,731 2 0	73,146 3 0
.....	.....	2,387 11 0	.....
10,318 12 2	.....	2,480 12 0	.....
.....	.....	.....	.....
10,318 12 2	.....	22,415 1 0	.....



Amount for Collection.		Collections to 31st July on account of Land Revenue.	
1881-82.	1880-81.	1881-82.	1880-81.
15	16	17	18
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,10,351 6 0	2,53,319 10 6	2,84,395 5 0	2,41,090 12 6
57,031 11 6	.....	43,304 8 6	.....
.....	.....	.....	.....
19,82,201 0 10	16,44,185 4 6	18,84,302 0 1	14,96,081 5 7
3,38,095 12 4	.....	3,88,220 10 6	.....
.....	.....	.....	.....
13,74,564 9 3	11,76,214 9 1	10,91,526 2 4	9,88,735 4 4
1,98,350 0 2	.....	1,02,790 14 0	.....
.....	.....	.....	.....
8,58,447 14 5	7,95,075 4 5	7,21,009 10 11	6,67,779 10 1
63,372 10 0	.....	53,230 0 10	.....
.....	.....	.....	.....
2,48,675 10 6	2,47,772 1 0	2,48,037 3 6	2,47,561 4 0
903 9 6	.....	475 15 6	.....
.....	.....	.....	.....
47,74,240 9 0	41,16,486 13 6	42,29,270 5 10	36,41,248 4 6
6,57,753 11 0	.....	5,88,022 1 4	.....
.....	.....	.....	.....
6,57,753 11 6	.....	5,88,022 1 4	.....
.....	.....	.....	.....



Collections on account of Village Cess.		Balance an account of current year on the 1st August.	
1881-82.	1880-81.	1881-82.	1880-81.
19	20	21	22
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	25,956 1 0	12,228 14 0
.....	.....	13,727 3 0	.....
.....	.....	.....	.....
3,765 5 0	.....	94,133 11 9	1,48,023 14 11
3,765 5 0	.....	.....	.....
.....	.....	53,890 3 2	.....
18,314 0 0	.....	2,64,724 6 11	1,87,479 4 9
18,314 0 0	.....	77,245 2 2	.....
.....	.....	.....	.....
.....	.....	1,37,438 3 6	1,27,295 10 4
.....	.....	10,142 9 2	.....
.....	.....	.....	.....
.....	.....	638 7 0	210 13 0
.....	.....	427 10 0	.....
.....	.....	.....	.....
22,075 5 0	.....	5,22,890 14 2	4,75,238 9 0
22,079 5 0	.....	1,01,542 8 4	.....
.....	.....	53,890 3 2	.....
22,079 5 0	.....	47,652 5 2	.....
.....	.....	.....	.....

Balance on account of former years on the 1st August.		Total Balances on the 1st August.		Remarks.
1881-82.	1880-81.	1881-82.	1880-81.	
23	24	25	26	27
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5,558 1 0	5,247 6 0	31,514 2 0	17,476 4 0	
310 11 0	.....	14,037 14 0	.....	
.....	.....	.....	.....	
47,326 3 10	42,780 12 3	1,41,459 15 7	1,90,804 11 2	
4,545 7 7	.....	.....	.....	
.....	.....	49,344 11 7	.....	
92,500 4 3	22,468 10 3	3,57,224 11 2	2,09,947 15 0	
70,031 10 0	.....	1,47,276 12 2	.....	
.....	.....	.....	.....	
30,742 3 5	30,411 14 6	1,68,180 6 11	1,57,707 8 10	
330 4 11	.....	10,472 14 1	.....	
.....	.....	.....	.....	
318 13 1	1,112 0 1	957 4 1	1,322 13 1	
.....	.....	.....	.....	
793 3 0	.....	365 9 1	.....	
1,76,445 9 7	1,02,020 11 1	6,99,336 7 9	5,77,259 4 1	
75,218 4 6	.....	1,71,787 8 3	.....	
793 3 0	.....	49,710 4 7	.....	
74,424 14 6	.....	1,22,077 3 8	.....	
.....	.....	.....	.....	

17. The above Abstract is briefly summarised in the following table :—

Heads.	1881-82.			1880-81.			Increase.			Decrease.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I—Gross Revenue ...	53,37,950	8	3	47,19,160	6	7	6,18,790	1	8	.....		
II—Alienations ...	4,27,647	0	6	4,35,756	3	2	.....			8,109	2	8
III—Free by special agreement (including Haris and Kochas) ...	2,797	9	0	918	3	0	1,879	6	0	.....		
IV—Government Revenue ...	49,07,505	14	9	42,82,486	0	5	6,25,019	14	4	.....		
V—Public Works Revenue from Irrigation	82,534	3	9	92,852	15	11	.....			10,318	12	2
VI—Remissions ...	50,731	2	0	73,146	3	0	.....			22,415	1	0
VII—Revenue for Collection ...	47,74,240	9	0	41,16,486	13	6	6,57,753	11	6	.....		
VIII—Collections (Land Revenue) ...	42,29,270	5	10	36,41,248	4	6	5,88,022	1	4	.....		
Ditto (Village Cess)	22,079	5	0	.....			22,079	5	0	.....		
IX—Balance on account of current year ...	5,22,890	14	2	4,75,238	9	0	47,652	5	2	.....		
X—Balance on account of former years ...	1,76,445	9	7	1,02,020	11	1	74,424	14	6	.....		

*Gross Revenue.*

18. The following remarks explain the various increases and decreases. The increase shown is due to improved revenue in every District with the exception of the Thar and Parkar District, which shows a small decrease of

Imp 15998 Dated 30.12.09



Rs. 4,613-14-6. In the other Districts the increases are as follows :—

No.	District.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.
1	Frontier ... ..	54,607 4 10	.....
2	Shikarpur ... ..	3,30,704 15 0	.....
3	Hyderabad ... ..	1,75,416 0 2	.....
4	Karachi ... ..	62,675 12 2	.....
5	Thar and Parkar... ..	.....	4,613 14 6
		6,23,404 0 2	.....
	Deduct decrease ...	4,613 14 6	.....
	Net increase Rs. ...	6,18,790 1 8	.....

The causes of these increases and the decreases will be noticed under each of the several heads which make up the Gross Revenue.

*Alienations.*

19. The variations under this head are as follows :—

No.	District.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.
1	Frontier ... ..	9 2 4	.....
2	Shikarpur ... ..	.....	77 4 0
3	Hyderabad ... ..	.....	5,477 2 0
4	Karachi ... ..	.....	2,887 11 0
5	Thar and Parkar... ..	323 12 0	.....
	Total ...	332 14 4	8,442 1 0
			332 14 4
	Net decrease ...	.....	8,109 2 8



20. In the Frontier District the small net increase of Rs. 9-2-4 is due to increased cultivation in a village partially held rent-free, which entitled the share-holder to an increased share, while the increase of Rs. 323-12-0 in the Thar and Parkar District is mainly attributed to renewal of Seri grants which, in the preceding year, had lapsed on the death of the previous holder. In the other three districts there have been numerous changes in alienations during the year, some Talukas showing additions while in others there have been decreases. Among the causes which led to increases may be mentioned—

- (1.) Increase of the assessed value of grants at the revision settlement; this of course is a nominal increase only.
- (2.) Increased revenue of lands held by Government jointly with the alienee.
- (3.) Inclusion in the Roll of free grants of a garden grant sanctioned by Government in favor of Khan Sahib Zaman Khan in the Mora Taluka, and likewise of a grant which, through an oversight, had not been previously enrolled;

whilst the causes which contributed to diminish the Alienations are chiefly those given below.

- (1.) Lapses owing to the death of Jagirdars, Mafidars, and Seridars.
- (2.) Resumptions owing to sales made by the grantees contrary to Rules.
- (3.) Resumption of an unauthorised grant.
- (4.) Resumptions of Garden grants not maintained according to the terms of the grants.
- (5.) Resumption of Seri grants owing to misconduct or failure to observe the conditions of the grants.
- (6.) Absence of cultivation in holdings, of which the grantees were entitled to a share of actual revenue.

### *III.—Free, by Special Agreement including Huris and Kochas.*

21. The slight decrease under this head viz., Rs. 28-6-0 is due to resumptions rendered necessary by grantees having failed to fulfil conditions of their grants, and the increase of Rs. 1,907-12-0 is to be attributed to the fact that some old rent-free grants which had been assessed at the revision Settlement, were subsequently restored under the orders contained in Government Resolution No. 3932 of the 7th July 1881, which directed that such grants might continue to be held rent-free.

### *IV.—Government Revenue.*

22. The following table shows the Government revenue in each Collectorate for the current year, as compared with that in the year 1880-81.

No.	District.	1881-82.	1880-81.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Frontier ...	3,11,062 1 0	2,56,463 14 6	54,598 2 6	.....
2	Shikarpur ...	20,11,702 5 6	16,80,891 12 6	3,30,810 9 0	.....
3	Hyderabad ...	14,18,533 4 0	12,39,547 13 10	1,78,985 6 2	.....
4	Karachi ...	9,00,723 15 3	8,35,160 8 1	65,563 7 2	.....
5	Thar and Parkar...	2,63,484 5 0	2,70,421 15 6	.....	4,937 10 6
	Total ...	49,07,505 14 9	42,82,486 0 5	6,25,019 8 10	4,937 10 6
	Net increase ...	.....	.....	6,25,019 14 4	.....

23. The Government revenue in the year as shown above amounted to Rs. 49,07,505-14-9, against Rs. 42,82,486-0-5 in the preceding year, giving a net increase of Rs. 6,25,019-14-4. The only District in which a decrease has occurred is that of Thar and Parkar, and the amount is Rs. 4,937-10-6. The causes of these fluctuations are described by the Collectors as given below :—

#### UPPER SIND FRONTIER DISTRICT.

##### *Increase.*

	Rs. a. p.
By increased cultivation in lands held on annual tenure...	67,488 7 0
By Items properly belonging to the last year's Jammabandi being included in this year's Accounts ...	636 12 0
By increased recoveries on account of advances for boundary pillars ...	24 14 8
By an increased sale of occupancies ...	4,547 2 3
	<u>72,697 3 11</u>

##### *Decrease.*

By relinquishments, and lapses of lands held under 7 years' leases ...	13,723 0 0
By decrease in cultivation in excess of one-third of the entire area of leases for which the lessee becomes liable to an extra assessment...	1,235 8 0
By a decrease in fees on wood cut from Government waste-lands, owing to the fees being now credited to "Forests" ...	1,203 14 1



UPPER SIND FRONTIER DISTRICT.—*Continued.*

<i>Decrease.</i>	Rs.	a.	p.
By decreased sales of building sites ... ..	386	10	4
By decrease in penalties for cultivation without permission ... ..	1,231	9	0
By a decrease in Miscellaneous Items of Irrigation Revenue ... ..	294	0	0
By decrease in the sale proceeds of Reed-Grass, and the produce of Fruit trees ... ..	24	8	0
Total Rs. ...	18,099	1	5
Net increase ...	54,598	2	6

## SHIKARPUA.

<i>Increase.</i>			
By extension of cultivation in parts freed from floods ... ..	24,059	4	6
By an increase of assessment under revision Settlement ... ..	2,77,028	14	1
By assessment levied on time-expired fallow Numbers ... ..	27,043	14	0
By increased sales of occupancies ... ..	5,683	5	0
By extension of cultivation in waste-lands ... ..	1,484	12	0
By favorable sales of Canal fisheries ... ..	1,017	12	0
By an increase in the rent of building sites ... ..	66	10	8
	3,36,384	8	3

*Decrease.*

By a decrease in Items of Miscellaneous Revenue	1,561	6	3
By a decrease in the Hakaba Revenue owing to the amount of last year having included sums of previous year's outstandings ... ..	4,012	9	0
	5,573	15	3
Net increase...	3,30,810	9	0

## HYDERABAD.

*Increase.*

By additional Survey assessed lands taken up for cultivation ... ..	5,876	7	0
By extension of cultivation in occupied, assessed numbers ... ..	35,182	9	0
By extension of cultivation in waste-lands ... ..	21,611	8	0
By increased rain cultivation ... ..	4,492	13	0

HYDERABAD.—*Continued.**Increase.*

	Rs.	a.	p.
By revised Survey rates introduced in Taluka Kandiaro, Naushahro, Moro, and Shahdadpur	34,563	4	0
By revenue demanded on account of a larger number of fallow-expired uncultivated Survey Numbers this year than in the previous year	85,910	4	0
By levy of Chowth or $\frac{1}{4}$ net produce of a Jagir which became due on the death of a Jagirdar	1,401	10	0
By increased sale proceeds of grass ... ..	281	0	0
By a larger number of Notices having been issued in the current than in the previous year ... ..	557	12	0
By increase in Miscellaneous Items of Revenue..	3,378	6	2
Total Rs. ...	1,93,255	9	2

*Decrease.*

By relinquishments of lands in Taluka Hyderabad, Dero Mohabat, Hala, and Sakrand...	9,193	7	0
By decrease of cultivation owing to insufficient supply of water in Taluka Mirpur ...	2,031	3	0
By decrease in the sale proceeds of permanent occupancies ... ..	3,045	9	0
Total Rs. ...	14,270	3	0
Net increase ...	1,78,985	6	2

## KARACHI.

*Increase.*

By increased Barani cultivation ... ..	25,959	13	2
By assesment levied on time-expired fallow numbers ... ..	48	4	0
By extension of cultivation owing to increased water supply ... ..	49,991	12	2
By larger sales of occupancies ... ..	3,119	6	0
By more favorable sales of timber ... ..	294	8	0
By sale proceeds of date trees previously credited to Municipality by mistake ... ..	798	2	0
By better sales of grazing lands ... ..	770	14	0
By an increase in Miscellaneous Items of Revenue ... ..	118	3	5
Total ...	81,100	14	9



KARACHI.—*Continued.*

	Rs.	a-	p.
<i>Decrease.</i>			
By a nominal decrease in land rent having resulted from inclusion last year as demand, a sum which was only outstanding ...	1,062	0	0
By decrease in Hakaba consequent on lapses on the death of Jagirdars... ..	150	4	0
By lands submerged by the Manchar Lake ...	10,606	3	0
By a decrease in penalties on unauthorized cultivation... ..	2,967	11	8
By a decrease in measurement fees on Manchar lands ... ..	398	15	0
By unfavorable sales of fishery farms ...	173	9	10
By a diminution of wheel cultivation on unsurveyed lands requiring rest ...	178	12	1
Total ...	15,537	7	7
Net increase ...	65,563	7	2

## THAR AND PARKAR.

<i>Increase.</i>			
By increase in revenue from Phuli Chaniyo (potash), Pan Burani (herbs) and grass, being miscellaneous items of Irrigation revenue ...	382	10	0
By an increase in Hakaba ... ..	110	10	0
By increased cultivation in the Nara Valley ...	1,439	6	0
By an increase in Barani cultivation ... ..	6,052	7	6
	7,985	1	6

<i>Decrease.</i>			
By a decrease in the revenue from Ghi tax ...	5,460	12	6
By decreased Rabi cultivation on the Mitrow and Thar Canals ... ..	7,338	2	0
By a decrease in miscellaneous items of Canal revenue collected direct by the Irrigation Department ... ..	423	13	6
Total ...	12,922	12	0
Net decrease ... ..	4,937	10	6

V.—*Revenue credited to Public Works Department, Hakaba and Miscellaneous.*

24. The total revenue realized under this head during the year under report amounted to Rs. 82,534-3-9, against Rs. 92,852-15-11 in the preceding year, showing a decrease of Rs. 10,318-12-2. Out of this decrease

Rs. 294 occur in the Upper Sind Frontier District, Rs. 3,919-15-4 in the Shikarpur, Rs. 816-9-0 in the Hyderabad, Rs. 196-13-10 in the Karachi, and Rs. 5,091-6-0 in the Thar and Parkar District. The diminution in the Thar and Parkar District is due chiefly to smaller realizations on account of exports of Ghi (the grazing fees being levied in the shape of a tax on Ghi exported), while in the other Districts the decreases are sufficiently accounted for by smaller realizations in items of miscellaneous Canal revenue such as grass, &c., to which allusion has already been made under the head "Government revenue." Cultivation has considerably extended during the year under report, and extension of cultivation means reduction in the areas of waste land and consequently in miscellaneous revenue realized from grass, &c., produced on such lands.

#### VI—Remissions.

25. The remissions during the year exhibit a net decrease of Rs. 22,415-1-0, the total amount remitted being Rs. 50,731-2-0, as compared with Rs. 73,146-3-0 remitted in 1880-81. The following table shows the amount remitted in each District in both years 1881-82 and 1880-81.

No.	District.	1881-82.	1880-81.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Frontier ...	.....	2,139 9 0	.....	2,139 9 0
2	Shikarpur ...	12,192 3 0	15,557 7 0	.....	3,365 4 0
3	Hyderabad ...	5,150 8 0	23,698 9 0	.....	18,548 1 0
4	Karachi ...	30,845 7 0	28,457 12 0	2,387 11 0	.....
5	Thar and Parkar	2,543 0 0	3,292 14 0	.....	749 14 0
	Total ...	50,731 2 0	73,146 3 0	2,387 11 0	24,802 12 0
				Net decrease...	22,415 1 0

26. From details given in columns 34 and 35 of Appendix No. I., it will be observed that remissions were chiefly granted on account of "floods" and "want and insufficiency of water," the amount remitted under each head being Rs. 12,002-14-0 and 20,167-14-0 respectively. The remissions under the first head were granted in the Karachi and Hyderabad District on account of losses suffered through breaches in Canal embankments, and in the Thar and Parkar District on account of damage done by heavy rain. Remissions under the second head were due to the usual causes, viz : (1) absence of moisture in lands dependant on flood-water, (2) failure of crops due to insufficiency of water in Canals, (3) absence of rain-water. Of the remissions due to other causes, only Rs. 365-12-0 were due to the poverty, death, or desertion of land-holders, and Rs. 2,542-2-0 were



remitted on account of the ravages of insects and animals, rats causing the largest amount of damage. Locusts did little injury during the year under report. Some considerable sums had to be remitted on account of damage to crops due chiefly to frosts, salt water freshes, and erosions by the River.

*VII.—Revenue for collection, and outstanding balances.*

27. Deducting the Remission and Public Works Revenue from Irrigation, there remained a net demand for collection of Rs. 47,74,240-9-0 or Rs. 6,57,753-11-6 more than in the preceding year. Of this total demand Rs. 42,51,349-10-10 were collected before the close of the year, showing an increase of Rs. 6,10,101-6-4 over the collections of 1880-81 when only Rs. 36,41,248-4-6 were realized before the close of the year. This result cannot but be regarded with satisfaction. Out of the total for collection shown above (Rs. 42,51,349-10-10) Rs. 22,079-5-0, are on account of Village Cess under Bombay Act IV of 1881, sanctioned by Government on the introduction of Revised Settlement into the Rohri Taluka of the Shikarpur District, and into the Moro, Nausharo and Kandiaro Talukas of the Hyderabad District. Separate demands on account of Village Cess should also have been shown in the case of the Dadu Taluka in the Karachi District where collections were due under the sanction conveyed in Government Resolution No. 237 of 13th January 1881, but the Collector has omitted to distinguish in his accounts the separate demand on account of the cess. His attention has been drawn to the omission, and he has been directed to show the amount due on account of Village Cess apart from the general demand on account of land revenue in future reports.

28. Although the balance outstanding on the 31st July 1882 was Rs. 5,22,890-14-2 as compared with Rs. 4,75,238-9-10 on the same date in the previous year, it shows an increase of Rs. 47,652-5-2, yet this result cannot be regarded as proportionately unfavourable when taken in connection with the increased demand. On the contrary, in the Shikarpur District, in which the demand has increased by Rs. 3,38,095-12-4, the state of the outstanding balances which have decreased by Rs. 53,890-3-2 must be regarded as very favourable. The lateness of the date fixed for the last instalment of land revenue (15th July) renders it impossible with the present establishments in Sind, to have the whole of the land revenue for the year collected before the 31st July, and for this reason the outstanding balances at the close of the year, till establishments are much strengthened, which I hope they soon may be, must be considerable.

29. Appendix No. II, Huzur Form No. 12 (C) shows the total amount of outstanding balances both for the current and former years. The amount in each District is :—

No.	District.	Current year.	Former year.	Total.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Frontier Upper Sind ...	25,956 1 0	5,558 1 0	31,514 2 0
2	Shikarpur ...	94,133 11 9	47,326 3 10	1,41,459 15 7
3	Hyderabad ...	2,64,724 6 11	92,500 4 3	3,57,224 11 2
4	Karachi ...	1,37,438 3 6	30,742 3 5	1,68,180 6 11
5	Thar and Parkar...	638 7 0	318 13 1	957 4 1
	Total ...	5,23,890 14 2	1,76,445 9 7	6,99,336 7 9

thus making the aggregate balance outstanding on the 1st August 1882 amount to Rs. 6,99,336-7-9, of which—

Rupees... 3,98,051-2-10 are recoverable.

„ 1,08,362-7-11 are irrecoverable.

„ 1,92,922-13-0 are doubtful and disputed.

30. Of the amount recoverable Rs. 43,333-5-8 were recovered between the close of the year and the date of the submission of the Collectors' Reports; Rs. 33,920-3-0 were allowed to stand over by the Collectors for good and sufficient reasons, and steps are being taken to recover the remainder. The arrears due by the Manager, Incumbered Estates Sind, have risen to the very large sum of Rs. 2,37,752-9-5 as compared with Rs. 89,240-9-9, the amount outstanding in his name last year. The explanation of this is doubtless the large number of estates recently brought under the Act, and the fact that the demand on account of Government land revenue is not the paramount charge on estates under management. Still, it is desirable that the Government demand against such estates should be reduced as soon as possible, and the Manager has accordingly been called upon to state what steps he has taken, or is taking, to clear off the arrears. Of course there is but little danger of an ultimate loss to Government, but, for all that, it is very desirable that the balances outstanding should not be allowed to become excessive, and the Manager has been informed accordingly.

31. Of the Rs. 1,08,362-7-11 shown as irrecoverable, Rs. 4,761-12-8 had been written off at the date of the Collector's Report on account of the poverty of the defaulters; and the propriety of writing off an additional Rs. 22,119-2-3 for similar reasons was under consideration. The large sum of Rs. 81,341-15-0 will probably have to be written off in the Karachi District after due enquiry on account of land said to have been rendered unculturable by the Sir floods. Some special arrangements regarding these lands may prove necessary. These explanations dispose of the bulk of the outstanding balances shown as irrecoverable.



32. The doubtful and disputed balances amount to Rs. 1,92,922-13-0, of which Rs. 2,871-13-0 are outstanding in the Shikarpur District, Rs. 1,89,998-11-0 in the Hyderabad, and only Rs. 52-5-0 in the Karachi District.

33. Of the sum of Rs. 2,871-13-0, due in the Shikarpur District, Rs. 1,638-3-0 are payable as village cess by certain Rohri Jagirdars, who dispute their liability to the payment. The Collector does not state the grounds on which the Jagirdars claim exemption ; but unless the lands of the disputants constitute separate villages, in which case the cess would not be leviable until Headmen are appointed to them, there can be no reason why the demand should not be recovered. These remarks will be communicated to the Collector. The balance represents assessment due on some alluvial deposits claimed by the Bhawalpur State and His Highness Mir Ali Murad Khan of Khairpur.

34. In the Hyderabad District the large sum of Rs. 1,89,998-11-0 is outstanding, of which Rs. 1,39,816-12-0 are on account of current year, and Rs. 50,181-15-0 on account of the preceding year. Rs. 1,86,297-11-0 of the entire sum are on account of lands which had enjoyed the full term of fallow allowed by the rules, and upon which revenue had consequently become leviable whether they were cultivated or not. If the cultivators did not wish to cultivate, and were at the same time anxious to avoid paying revenue, they should have formally relinquished the lands. This they did not do, and they plead ignorance of the rules as their excuse. Pending enquiry into the admissibility of this plea, the claims against them on account of fallow-term-expired uncultivated (yet unrelinquished) lands, are shown in the accounts as outstanding. For the remainder, or Rs. 3,701, there are applications for remissions under consideration ; and it could not be known at the date of the Collector's Report whether the remissions claimed were or were not admissible. The small doubtful balance of Rs. 52-5-0 in the Karachi District needs no particular mention.

#### APPENDIX No. III.

35. I submit with this Report a statement showing the various processes employed in the realization of the revenue during the year under report as required by the orders of Her Majesty's Secretary of State, communicated in Government Resolution No. 5638, dated 23rd October 1880. The statement is in the form approved by Government in Resolution No. 1198, dated 28th February 1881, and is attached to this Report as Appendix No. III. The particulars given in this Appendix are summarized in the following table :—

No.	District.	Notices under Section 152 of Act V. of 1879.			Arrests and imprisonment under Section 157.		
		No.	Amount of arrears for which Notices issued.	Amount of Notice Fees recovered.	No. of Cases.	No. of persons imprisoned in Civil Jails.	Amount of arrears for which process issued.
1	2	3	4	5	6	7	8
1	Frontier ... ..	13	.....	.....	...	.....	.....
2	Shikarpur ... ..	19,953	2,22,994 4 0	3,004 0 0	...	.....	.....
3	Hyderabad ... ..	8,574	1,79,701 5 7	3,321 0 0	...	.....	.....
4	Karachi ... ..	1,307	81,046 13 8	287 6 0	...	.....	.....
5	Thar and Parkar ...	...	.....	.....	...	.....	.....
	Total ...	29,847	4,83,742 7 3	6,612 6 0	...	.....	.....

No.	District.	One-fourth penalty under Section 148.			Distraint and sale of immoveable property under Section 154.		
		No. of Cases.	Amount due.	Amount levied.	Arrears on account of which distraint was resorted to.	Arrears on account of which sale was resorted to.	Amount realised.
1	2	9	10	11	12	13	14
1	Frontier ...	...	.....	.....	967 10 0	967 10 0	34 15 0
2	Shikarpur ...	290	655 6 0	566 15 0	6,298 1 3	833 7 3	6,124 9 6
3	Hyderabad ...	...	.....	.....	89,426 5 0	7,558 7 1	71,637 7 1
4	Karachi ...	...	.....	.....	8,115 14 2	5,938 8 6	3,540 1 0
5	Thar and Parkar ...	...	.....	.....	.....	.....	.....
	Total ...	290	655 6 0	566 15 0	1,04,807 14 5	15,298 0 10	81,337 0 7

No.	District.	Sale of immoveable property other than land under Section 155.		Forfeiture and sale of the occupancy under Section 153.		
		Arrears on account of which sale was resorted to.	Amount realised.	Arrears on account of which forfeiture was resorted to.	Occupancy of land declared forfeited.	
1	2	15	16	17	Area.	Assessment.
1	Frontier ...	.....	...	3,831 9 4	4,812 10	4,110 10 0
2	Shikarpur ...	.....	...	1,59,408 3 5	1,34,672 13	2,48,173 13 0
3	Hyderabad ...	1,621 13 11	...	1,172 11 3	1,446 4	1,314 2 0
4	Karachi ...	993 13 8	10 4 0	9,939 0 8	35,686 3	15,049 2 0
5	Thar and Parkar ...	.....	...	.....	.....	.....
	Total ...	2,615 11 7	10 4 0	1,74,351 8 8	1,76,616 30	2,68,647 11 0

No.	District.	Forfeiture and sale of the occupancy under Section 153—Continued.		
		Occupancy of land sold to Public.		
		Area.	Assessment.	Amount realised by sale.
1	2	20	21	22
1	Frontier ...	.....	.....	.....
2	Shikarpur ...	636 4	1,201 10 0	1,903 5 0
3	Hyderabad ...	146 24	276 11 0	173 12 0
4	Karachi ...	1,013 24	626 11 0	1,011 10 2
5	Thar and Parkar ...	.....	.....	.....
	Total ...	1,796 12	2,105 0 0	3,088 11 2



No.	District.	Forfeiture and sale of the occupancy under Section 153— <i>Continued.</i>			
		Forfeited land returned to defaulters.		Occupancy land remaining with Government.	
		Area.	Assessment.	Area.	Assessment.
1	2	23	24	24	26
1	Frontier ... ..	.....	.....	4,812 10	4,110 10 0
2	Shikarpur ... ..	1,26,558 14	2,28,530 11 0	1,081 3	1,652 13 0
3	Hyderabad ... ..	655 2	512 8 0	644 16	524 15 0
4	Karachi ... ..	24,294 2	10,707 9 0	10,378 17	3,714 14 0
5	Thar and Parkar ... ..	.....	.....	.....	.....
	Total ...	1,51,507 18	2,39,750 12 0	16,916 8	10,003 4 0

36. The Collectors have not attempted to explain or comment upon any of the figures included in this statement, although some of the particulars shown clearly call for remark.

37. The difference in the amount of notice fees as compared with the number of notices in Shikarpur and Hyderabad, is probably due to payments having been made more promptly after notice in the former District than in the latter, and perhaps also in part to greater liberality in the remission of fees.

38. It is satisfactory to note that most of the areas declared forfeited under Section 153, were subsequently restored to the defaulters on payment of the arrear in respect of which the forfeiture was incurred; but it is to be feared that, especially in the Shikarpur District, sufficient care has not been taken to exhaust all other means of realizing the demand before resorting to forfeiture. The smallness of the amount realized from the sale of forfeited holdings should alone deter the Collectors from adopting this as an ordinary means of enforcing the demand. It is clear from the fact that so many holdings were ultimately restored, that the defaulters had other means of paying the revenue which could have been realized without resorting to forfeiture. Declarations of forfeiture should only be made in cases of necessity and not as a matter of course.

39. It is gratifying to observe that in no case were arrest and imprisonment resorted to, and that in the Thar and Parkar District the year's demand was realized without resorting to compulsory process of any kind.

*Advances under the Land Improvement Act.*

40. All transactions under this head are entered in detail in Appendices Nos. IV., VI. and VIII. Fresh advances during the year were made in the Shikarpur District only. They were made for the excavation of new, and the clearing of old, Zamindari canals, and amounted to Rs. 4,200. The balances at the close of the previous year both in this and the Frontier District, aggregated Rs. 9,184-13-2, so that the total amount recoverable amounted to Rs. 13,384-13-2. Of this amount Rs. 4,688-9-3 were collected before the year closed, and Rs. 500 after the close of the year and before submission of Report, leaving a balance of Rs. 8,196-3-11 which will be recovered in proper time.

*Ordinary Takavi Advances.*

41. From Appendices Nos. V., VII. and IX. it will be seen that advances for ordinary purposes of agriculture have been made during the year to the extent of Rs. 43,171, of which Rs. 10,280 were advanced in the Frontier,



Rs. 10,305 in the Shikarpur, Rs. 5,900 in the Hyderabad, Rs. 3,330 in the Karachi, and Rs. 13,356 in the Thar and Parkar Districts. Including the outstanding balance due on account of former years (Rs. 22,691-1-5) the total amount still to be recovered was Rs. 65,862-1-5. Collections up to 31st July 1882 amounted to Rs. 11,600-5-0, Rs. 3,085 out of advances made during the current year, and Rs. 8,515-5-0 out of balances of former years, leaving a balance of Rs. 54,261-12-5 of which the details are as follows:—

Balance which fell due in future years .....	44,301	0	0
Balance due in the current year.....	4,919	4	0
Balance which fell due in former years .....	5,041	8	5
Total ...	54,261	12	5

The whole of this amount is reported to be recoverable and will be collected in due course. The objects for which these advances were made are detailed in Appendix VII., Huzur Form No. 14 E. (I).

*Culturable Area and Cultivation.*

APPENDIX No. X.

42. Huzur Form No. 16 G. shows, under classified heads, (1) the unoccupied, (2) fallow, (3) the cultivated areas of culturable land bearing assessment during the year under report. This return can never be correct until the whole of Sind has been surveyed and brought under Settlement, but it would be approximately so, and would with fair exactness show the whole culturable land for the Province were it not for the fact that the culturable area unoccupied cannot be ascertained in the case of the Upper Sind Frontier District and in some unsurveyed parts of other Districts. I find, however, from a recent inspection of Village and Taluka records in Upper Sind Frontier that it is possible, even in the absence of a regular Revenue Survey, to ascertain approximately the extent of culturable land available, and I have accordingly directed the Deputy Commissioner to enter this approximately ascertained area in future returns. The figures given under the heading "Cultivated" in this return only include (1) in the case of land annually measured, the areas actually cultivated, (2) in the case of settled lands, the areas upon which assessment is due, and (3) in the case of leased lands, the whole area leased.

43. The following table gives a brief summary of the figures contained in Appendix No. X., and shows the cultivated areas in 1881-82 in comparison with 1880-81, the areas that lay waste or fallow, and what percentage the waste land in the year bears to the cultivable land, where this could be ascertained. The figures showing cultivation are not strictly correct, as when lands are leased the whole area is shown as cultivated, though frequently much of it is not so; and also, in Talukas in which the diffused rate system still prevails, the whole area of fields, of which only part is cultivated, is entered as no record exists from which the figures of actual cultivation can be given:—

No.	District.	Total extent of culturable land in 1881-82, Columns 33, 34 & 35, Appendix No. X, Huzur Form No. 16 G.	Cultivation.		Increase.	Decrease.	Area left waste and uncultivated in 1881-82.		Percentage of waste on the cultivable area.
			1881-82.	1880-81.			Waste.	Fallow.	
1	Frontier...	Unknown.	1,56,953 15	1,28,089 5	28,864 10	.....	Unknown.	1,08,099 5	...
2	Shikarpur ...	23,06,156 7	8,90,247 30	9,16,987 5	.....	25,539 15	12,90,295 36	1,25,611 21	55.95
3	Hyderabad ...	51,23,635 37	10,60,519 31	9,91,329 34	69,189 33	.....	36,75,542 33	3,84,572 13	71.79
4	Karachi ...	8,69,631 31	6,22,749 17	5,73,669 39	49,082 18	.....	1,97,668 35	40,253 19	22.72
5	Thar and Parkar ...	7,01,822 16	8,19,893 23	2,96,030 20	23,863 3	.....	3,81,928 28	.....	54.42
Total.....		90,01,275 11	30,50,364 1	29,05,194 27	1,71,008 29	25,539 15	55,45,428 12	6,92,536 18	...
Net.....		.....	.....	.....	1,45,169 14	.....	.....	.....	...

44. From the above particulars it will be seen that cultivation has increased in every District in the Province, except the Shikarpur District. This decrease should have been separately noticed by the Collector when dealing with the causes of increase and decrease of Revenue in his District; but, as on the whole the revenue has considerably increased, he has apparently thought it sufficient to deduct the decrease on account of lands thrown up from the total increase on account of revision settlement, and to show the net increase above as the result of the settlement. This is very misleading, as the relinquishments of course apply to the whole District, and not merely to the Talukas in which the settlement was revised.

45. His attention has been [drawn to the fact that the course followed by him is irregular, and he has been directed to deal in detail with the distinct causes of increase and decrease in future Annual Settlement Reports.

46. The increase of 1,45,165 acres in cultivation in the remaining four Districts of the Province is due to (1) successful exclusion of floods, (2) the generally favourable nature of the year's inundation, and (3) the seasonable rain-fall in parts of Karachi and Thar and Parkar.

47. The increase in the percentage the waste lands in Hyderabad bear to the cultivated area (as shown in the table) does not point to any diminution in the area cultivated this year, but is due apparently though no explanation has been given by the Collector to the fact that it was found necessary to amend the figures showing the culturable areas which have been ascertained to be 51,23,635 acres, 37 guntas, giving a very large increase as compared with 36,89,260 acres, 25 guntas, shown last year. Changes of this kind are unsatisfactory, but are likely to occur until the Survey and Settlement operations are brought to a close, and correct areas have been ascertained; as except in surveyed Talukas, the areas now given are very unreliable.

48. The following table is a summary of Appendix No. X., under the heads of I Kharif, (a) Lift, (b) Rice, (c) Other flow ; II. Rabi (a) Lift, (b) Sailab, (c) Bosi ; III. Barani ; IV. Other kinds :—

District.	I. Culturable area in acres in 1881-82.								Barani.	Other kinds.	Total.
	Kharif.				Rabi.						
	Kharif lift.	Rice.	Other flow.	Total.	Rabi lift.	Sailab.	Bosi.	Total.			
Frontier ...	53,769 30	6,341 7	1,63,384 19	2,23,495 16	47 10	28,208 35	2,382 34	30,638 39	55 24	5,862 21	2,60,052 20
Shikarpur ...	1,75,322 28	2,53,577 6	5,66,275 38	9,95,175 32	6,508 8	1,96,630 36	11,959 7	2,15,098 11	15,303 20	10,80,578 24	23,06,156 7
Hyderabad ...	14,17,913 5	1,95,827 11	78,092 36	16,91,833 12	1,663 17	42,244 0	...	43,907 17	15,905 20	33,71,989 28	51,23,635 37
Karachi ...	1,48,673 15	1,61,708 26	12,411 19	3,22,793 20	3,410 11	73,473 6	178 33	77,062 10	1,34,195 4	3,35,610 37	8,69,661 31
Thar and Parkar...	13,738 28	38,207 13	10,846 9	62,792 10	2,932 31	14,438 14	...	17,371 5	3,08,876 32	3,12,782 9	7,01,822 16
Total ...	18,09,417 26	6,55,661 23	8,31,011	132,96,090 10	14,561 37	3,54,995 11	14,520 34	3,84,078 24	74,336 20	51,06,823 39	92,61,328 31



Summary of Appendix No. 9.

District.	II. Acres cultivated in 1881-82.								Barani.	Other kinds.	Total.
	Kharif.				Rabi.						
	Kharif lift.	Rice.	Other flow.	Total.	Rabi lift.	Sailab.	Bosi.	Total.			
Frontier ...	21,051 32	5,635 31	94,299 22	1,20,987 5	47 10	27,835 19	2,382 34	30,265 23	55 24	5,645 3	1,56,953 15
Shikarpur	1,01,594 29	2,26,048 19	3,73,544 16	7,01,187 24	6,381 14	93,609 4	11,843 19	1,11,833 37	15,303 20	61,922 29	8,90,247 30
Hyderabad	7,56,853 34	1,93,226 0	50,004 0	10,00,083 34	1,622 38	36,871 34	...	38,494 32	15,129 28	6,811 17	10,60,519 31
Karachi	90,820 8	1,60,237 32	10,982 14	2,62,040 14	3,222 26	68,926 28	178 33	72,328 7	74,547 12	2,13,833 24	6,22,749 17
Thar and Parkar...	13,738 28	38,207 13	10,846 9	62,792 10	2,932 31	14,438 14	...	17,371 5	2,39,683 3	47 10	3,19,893 28
Total	9,84,059 11	3,23,355 15	5,39,676 21	21,47,091 7	14,206 39	2,41,681 19	14,405 6	2,70,293 24	3,44,719 7	2,88,260 3	30,50,364 1

( 36 )

The above shows cultivated lands only, not occupied lands, as fallow lands are not included though occupied.

District.	III. Unoccupied.								Barani.	Other kinds.	Total.
	Kharif.				Rabi.						
	Kharif lift.	Rice.	Other flow.	Total.	Rabi lift.	Sailab.	Posi.	Total.			
Frontier ...	...	...	...	...	...	...	...	...	...	...	...
Shikarpur ...	57,769 24	15,530 26	1,59,855 11	2,33,155 21	69 12	45,254 24	1 10	45,325 6	...	10,11,816 9	12,90,296 36
Hyderabad ...	2,94,504 35	2,305 37	10,932 30	3,07,743 22	35 39	4,810 9	...	4,846 8	775 32	33,65,178 11	36,78,543 33
Karachi ...	19,296 38	1,370 24	1,096 30	21,764 12	44 19	2,618 23	...	2,663 2	58,541 37	1,14,689 24	1,97,658 35
Thar and Parkar...	...	...	...	...	...	...	...	...	69,193 29	3,12,734 39	3,81,928 28
Total ...	3,71,571 17	19,207 7	1,71,884 31	5,62,663 15	149 30	52,683 16	1 10	52,834 16	1,28,511 18	48,04,419 3	55,48,428 12

49. The following table shows the Increase and Decrease in the cultivated area of each District under the several heads of classification fixed at the time of settlement.

District.	Kharif.							
	Kharif lift.		Rice.		Other flow.		Total.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
Frontier ...	6,939 35	.....	.....	474 5	15,535 30	.....	22,001 20	.....
Shikarpur ...	.....	18,765 36	27,622 7	.....	.....	60,026 38	.....	51,170 27
Hyderabad ...	48,031 3	.....	46,396 21	.....	.....	22,062 36	72,364 28	.....
Karachi ...	25,029 29	.....	7,967 23	.....	125 32	.....	33,123 4	.....
Thar and Parkar ...	1,346 32	.....	9,490 4	.....	4,162 26	.....	14,999 22	.....
Total Acres ...	81,347 19	18,765 36	91,476 15	474 5	19,824 8	82,089 34	1,42,488 34	51,170 27
Net ...	62,581 23	.....	91,002 10	.....	.....	62,265 26	91,318 7	.....



Statement of Increase and Decrease in cultivated area—*Continued.*

District.	Rabi.									
	Rabi Lift.		Sailab.		Bosi.		Total.			
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
Ferozpur ...	47 10	.....	5,454 1	.....	.....	2,233 30	3,267 21	.....		
Shikarpur ...	2,964 18	.....	.....	10,435 25	11,843 19	.....	4,372 12	.....		
Hyderabad ...	.....	13,314 9	.....	5,858 32	.....	.....	.....	19,173 1		
Karachi ...	742 22	.....	.....	1,426 2	178 33	282 4	.....	786 31		
Thar and Parkar ...	.....	4,467 30	.....	20,181 38	.....	.....	.....	24,649 28		
Total Acres ...	3,754 10	17,781 39	5,454 1	37,902 17	12,022 12	2,515 34	7,639 33	44,609 20		
Net ...	.....	14,027 29	.....	32,448 16	9,506 18	.....	.....	36,969 27		

Statement of Increase and Decrease in cultivated area—*Continued.*

District.	Barani.		Other kinds.		Total.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
Frontier ... ..	55 24	.....	3,539 25	.....	28,864 10	.....
Shikarpur ... ..	4,062 9	.....	16,896 31	.....	.....	25,839 15
Hyderabad ... ..	13,557 28	.....	2,449 18	.....	69,198 33	.....
Karachi ... ..	24,623 32	.....	.....	7,877 27	49,082 18	.....
Thar and Parkar ... ..	33,510 9	.....	3 5	.....	23,863 8	.....
Total ... ..	75,809 22	.....	22,888 39	7,877 27	1,71,008 29	25,839 15
Net ... ..	75,809 22	.....	15,011 12	.....	1,45,169 14	.....

50. This statement shows that a very much larger area than last year has been cultivated, namely, 1,45,169 acres. The increase has been in Kharif and Barani cultivation as there has been a considerable falling off under the head of Rabi. Nor is this to be wondered at, for as floods are excluded by the protective embankments that have been erected to protect the country, Rabi cultivation which used very largely to be carried on on lands that had been flooded, must decrease, and as confidence in the stability of the embankments spreads, Kharif lands that have been protected are brought under the plough. One remarkable feature in the return is the increase in Rice cultivation in the Shikarpur District, where an increased area of 27,622 acres has been so cultivated. This is partly due to new classification under the Revised Settlement, but this class of cultivation seems steadily increasing in that District.

51. The following statement shows the total occupied land, the lands taken up and relinquished, and lands of revenue defaulters resumed by Government in consequence of default, with increase and decrease under each head :—

Year and District.	Occupied lands held during the year.		Lands taken up for cultivation during the year.		Lands forfeited by revenue defaulters.		Lands thrown up.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1	2	3	4	5	6	7	8	9
1880-81.								
Frontier ...	2,40,662 38	2,50,110 0 0	46,590 0	1,02,147 4 0	237 9	153 1 0	61,931 27	83,034 13 0
Shikarpur ...	10,88,573 29	19,90,832 0 5	44,355 9	61,299 13 0	603 2	629 5 0	31,417 32	47,732 1 0
Hyderabad ...	15,15,260 1	22,54,401 14 0	2,22,020 0	80,404 10 0	.....	.....	45,552 31	39,909 12 0
Karachi ...	6,56,514 25	9,21,578 15 0	31,887 37	55,080 12 0	133 14	208 12 0	10,847 5	10,098 13 0
Thar and Parkar ...	2,96,030 20	2,50,704 4 0	40,857 5	25,365 13 0	.....	.....	.....	.....
Total ...	38,03,041 33	56,67,627 1 5	3,85,710 11	3,24,298 4 0	973 25	1,191 2 0	1,49,740 15	1,81,975 7 0
1881-82.								
Frontier ...	2,60,062 20	3,02,610 14 0	79,187 6	1,32,332 1 0	879 12	596 3 0	64,918 12	1,29,245 0 0
Shikarpur ...	10,15,859 11	*22,69,326 14 8	61,324 7	2,74,360 11 3	1,013 0	1,041 2 0	1,33,025 25	1,30,328 6 4
Hyderabad ...	14,45,092 4	22,12,190 4 0	84,717 33	2,32,973 7 0	5,878 25	11,174 0 0	1,49,007 5	2,64,011 1 0
Karachi ...	6,72,002 36	9,15,191 11 0	36,440 2	44,124 14 0	665 25	692 11 0	20,286 6	49,819 7 0
Thar and Parkar ...	3,19,893 28	2,51,093 12 0	23,863 8	389 8 0	.....	.....	.....	.....
Total ...	37,12,900 19	59,50,913 7 8	2,35,532 16	7,43,180 9 3	8,436 22	13,494 0 0	3,67,237 8	5,73,403 14 4
Increase ...	.....	2,83,286 6 3	.....	4,09,832 5 3	7,462 37	12,302 14 0	2,17,467 33	3,91,428 7 4
Decrease ...	90,141 14	.....	1,00,177 35	.....	.....	.....	.....	.....

\* This includes a sum of Rs. 1,36,003-11-4 on account of difference between old and new rates on lands already in occupation brought under revision settlement during the year.



52. The figures given by the Collectors of Hyderabad and Shikarpur can scarcely be correct, and under any circumstances, they certainly called for explanations and comment, but none have been offered by the Collectors. Taken as they stand they imply a decrease in cultivation and increase in assessment, but the decrease of 90,141 acres 14 guntas in the areas occupied as well as the falling off of 1,00,177 acres, 35 guntas in lands taken up during the year, and also the relinquishment of lands measuring 2,17,487 acres, 33 guntas, really, I conclude, merely point to the change which the recently sanctioned temporary settlements have introduced into the manner of holding land in Sind. Formerly, in order to allow for fallows, cultivators took up and held  $\frac{2}{3}$ ds more land than they were supposed to cultivate in any one year. Now these large numbers have been broken up into smaller numbers, and the cultivators only take up and hold the land they actually require for cultivation under the Fallow Rules. The natural result of the change has been a decrease in the area formerly shown as "occupied" and a reluctance on the part of the cultivators to take up or hold land in excess of their actual requirements.

*Chief Products.*

53. The following is an Abstract of Appendix No. XI., Huzur Form 17 (H.) showing the areas of Government assessed lands actually cultivated in 1881-82 and their distribution according to crops.

District.	Juari.	Bajri.	Wheat.	Gram.	* Rice.
1	2	3	4	5	6
Frontier ... ..	96,289 12	3,381 5	27,381 28	1,165 2	5,635 31
Shikarpur ... ..	2,31,234 2	14,207 19	1,25,347 8	16,844 35	2,21,788 18
Hyderabad ... ..	86,015 4	1,97,138 12	27,658 15	1,916 2	1,01,340 38
Karachi ... ..	76,340 29	23,034 19	34,136 12	2,113 38	1,51,182 21
Thar and Parkar ... ..	3,814 35	2,37,025 22	11,422 28	.....	38,262 25
Total Acres...	4,93,694 2	4,74,786 37	2,25,946 11	22,039 37	5,18,210 13

District.	Barley.	Mung and Urid.	Mattar.	Total food-Grains.	Oil Seeds.
	7	8	9	10	11
Frontier ... ..	62 32	214 37	1,783 21	1,35,914 8	5,404 27
Shikarpur ... ..	5,179 26	1,839 21	59,008 30	6,75,449 39	47,112 39
Hyderabad ... ..	1,429 36	1,577 27	7,834 22	4,24,910 36	39,855 27
Karachi ... ..	3,957 34	9,431 3	7,117 12	3,07,314 8	20,547 15
Thar and Parkar ... ..	.....	.....	.....	2,90,525 30	9,543 21
Total Acres...	10,630 8	13,063 8	75,744 5	18,34,115 1	1,22,464 9

District.	Cotton.	Other products.	Grand Total.	Deduct area twice cropped.	Balance area actually cultivated.
	12	13	14.	15	16
Frontier ... ..	5,492 39	12,035 0	1,56,846 34	1,893 19	1,56,953 15
Shikarpur ... ..	11,933 31	22,140 3	7,56,636 32	78,704 22	6,77,932 10
Hyderabad ... ..	44,711 5	17,655 35	5,27,133 23	2,310 32	5,24,822 31
Karachi ... ..	723 3	29,976 21	3,58,561 7	10,104 11	3,48,456 36
Thar and Parkar ... ..	7,317 20	12,506 37	3,19,893 28	.....	3,19,893 28
Total Acres...	70,178 18	94,314 16	21,21,072 4	93,013 4	20,28,059 0

54. In the above table actual areas under cultivation are entered in the case of lands held under bigoti tenure, that is, where the crop is measured; and as regards lands held under settlement or under leases not subjected to annual measurement, the areas under each kind of crops have been approximately ascertained by the Tapadars or Village Officers. According to this table the total cultivated area in the year was 20,28,059 acres. In para. 43 the cultivated area has been shown as 30,50,364 acres, 1 gunta, thus making a difference of 10,22,305 acres, 1 gunta. This represents lands which according to the conditions of their tenure have paid assessment, though left uncultivated. The greater part of this area is land included in leases in Lower Sind, which as only parts of such lands are cultivated annually, has remained fallow either to give the land rest or for some other reason. I have already pointed out that the exact area under cultivation in such leased lands is not accurately known, so that the figures given are approximate only.

55. Appendix No. XII. Huzur Form No. 26 (Q), exhibits the number and extent of occupancies in each District, and a summary of these together with their average size is given in the following table:—

District.	Total No. of Acres.	Total No. of Occupancies.	Average size of Occupancies.
Frontier ... ..	2,88,266 23	966 0	298 16
Shikarpur ... ..	13,31,630 10	61,292 0	21 29
Hyderabad ... ..	20,25,151 17	25,262 0	80 7
Karachi ... ..	9,21,458 9	17,542 0	52 21
Thar and Parkar ... ..	3,23,549 25	34,187 0	9 18
Total...	48,90,056 4	1,39,249 0	35 5

SAYER REVENUE.

Financial results.

56. Appendix No. XIII., Huzur Form No. 18, (I) shews the amount of Sayer Revenue. The following is an abstract of this statement.

Number.	Collectorate.	Gross Revenue.		Alienations.	
		1881-82.	1880-81.	1881-82.	1880-81.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	*Rs. a. p.	Rs. a. p.
1	Frontier .....	2,28,130 12 4	1,72,654 2 1	.....	.....
	Increase .....	55,476 10 3	.....	.....	.....
	Decrease .....	.....	.....	.....	.....
2	Shikarpur .....	7,76,032 14 9	6,91,421 0 3	.....	.....
	Increase .....	84,611 14 6	.....	.....	.....
	Decrease .....	.....	.....	.....	.....
3	Hyderabad .....	4,95,337 8 9	4,35,029 4 11	.....	.....
	Increase .....	60,308 3 10	.....	.....	.....
	Decrease .....	.....	.....	.....	.....
4	Karachi .....	10,73,940 15 10	*11,00,906 4 11	.....	.....
	Increase .....	.....	.....	.....	.....
	Decrease .....	26,965 5 1	.....	.....	.....
5	Thar and Parkar.....	72,678 9 11	63,530 10 0	.....	.....
	Increase .....	9,147 15 11	.....	.....	.....
	Decrease .....	.....	.....	.....	.....
6	Customs .....	5,39,491 11 2	6,74,118 8 9	.....	.....
	Increase .....	.....	.....	.....	.....
	Decrease .....	1,34,626 13 7	.....	.....	.....
	Total Rupees .....	31,85,612 8 9	31,37,659 14 11	.....	.....
	Increase .....	2,09,544 12 6	.....	.....	.....
	Decrease .....	1,61,592 2 8	.....	.....	.....
Net	{ Increase .....	47,952 9 10	.....	.....	.....
	{ Decrease .....	.....	.....	.....	.....

\* This differs by Rs. 1055, from figures given in last year's report and is due to additions subsequently made to License-Tax.



Government Revenue.		Remissions.	
1881-82.	1880-81.	1881-82.	1880-81.
7	8	9	10
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,28,130 12 4	1,72,654 2 1	.....	35 0 0
55,476 10 3	.....	.....	.....
.....	.....	35 0 0	.....
7,76,032 14 9	6,91,421 0 3	.....	120 0 0
84,611 14 6	.....	.....	.....
.....	.....	120 0 0	.....
4,95,337 8 9	4,35,029 4 11	260 0 0	.....
60,308 3 10	.....	260 0 0	.....
.....	.....	.....	.....
10,73,940 15 10	11,00,906 4 11	.....	.....
.....	.....	.....	.....
26,965 5 1	.....	.....	.....
72,678 9 11	63,530 10 0	.....	.....
9,147 15 11	.....	.....	.....
.....	.....	.....	.....
5,39,491 11 2	6,74,118 8 9	.....	.....
.....	.....	.....	.....
1,34,626 13 7	.....	.....	.....
.....	.....	.....	.....
31,85,612 8 9	31,37,659 14 11	260 0 0	155 0 0
2,09,544 12 6	.....	260 0 0	.....
1,61,592 2 8	.....	155 0 0	.....
47,952 9 10	.....	105 0 0	.....
.....	.....	.....	.....

Amount for Collection.		Collections.	
1881-82.	1880-81.	1881-82.	1880-81.
11	12	13	14
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,28,130 12 4	1,72,619 2 1	2,28,085 12 4	1,72,579 2 1
.....	.....	55,506 10 3	.....
55,511 10 3	.....	.....	.....
7,76,032 14 9	6,91,301 0 3	7,66,087 14 9	6,89,241 0 3
84,731 14 6	.....	76,846 14 6	.....
.....	.....	.....	.....
4,95,077 8 9	4,35,029 4 11	4,86,737 2 3	4,22,739 11 8
60,048 3 10	.....	63,997 6 7	.....
.....	.....	.....	.....
10,73,940 15 10	11,00,906 4 11	10,61,441 15 10	10,42,976 4 11
.....	.....	18,465 10 11	.....
26,965 5 1	.....	.....	.....
72,678 9 11	63,530 10 0	72,668 9 11	63,350 10 0
9,147 15 11	.....	9,317 15 11	.....
.....	.....	.....	.....
5,39,491 11 2	6,74,118 8 9	5,39,491 11 2	6,74,118 8 9
.....	.....	.....	.....
1,14,626 13 7	.....	1,34,626 13 7	.....
31,85,352 8 9	31,37,504 14 11	31,54,513 2 3	30,65,005 5 8
2,09,284 12 6	.....	2,24,134 10 2	.....
1,61,437 2 8	.....	1,34,626 13 7	.....
47,847 9 10	.....	89,507 12 7	.....
.....	.....	.....	.....

realized in each Collectorate during the year 1881-82 in comparison with that realized in 1880-81.

Balances on account of current year on the 1st August.			Balances on account of former years on the 1st August.			Total Balances on the 1st August.		
1881-82.			1880-81.			1881-82.		
15			16			17		
Rs. a. p.			Rs. a. p.			Rs. a. p.		
45	0	0	40	0	0	.....	1,314	6 11
5	0	0	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,314	6 11	.....
9,945	0	0	2,060	0	0	4,298	5	0
7,885	0	0	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	3,345	0	0
8,340	6	6	12,289	9	3	4	0	0
.....	.....	.....	.....	.....	.....	.....	.....	.....
3,949	2	9	.....	.....	.....	0	9	0
12,499	0	0	57,930	0	0	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
45,431	0	0	.....	.....	.....	.....	.....	.....
10	0	0	180	0	0	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
170	0	0	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
30,839	6	6	72,499	9	3	4,302	5	0
7,890	0	0	.....	.....	.....	.....	.....	.....
49,550	2	9	.....	.....	.....	4,659	15	11
.....	.....	.....	.....	.....	.....	.....	.....	.....
41,660	2	9	.....	.....	.....	4,659	15	11
.....	.....	.....	.....	.....	.....	.....	.....	.....
35,141	11	6	81,461	14	2	.....	.....	.....
4,540	0	0	.....	.....	.....	.....	.....	.....
50,860	2	8	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
46,320	2	8	.....	.....	.....	.....	.....	.....



57. From the foregoing table it will be seen that the Sayer Revenue during the year was Rs. 31,85,612-8-9 as compared with Rs. 31,37,659-14-11, in the year 1880-81. The Districts which show an increase and the amounts are—

1. Frontier ... ..	Rs. 55,476 10 3
2. Shikarpur ... ..	„ 84,611 14 6
3. Hyderabad ... ..	„ 60,308 3 10
4. Thar and Parkar ... ..	„ 9,147 15 11

Total Rs... 2,09,544 12 6,

and against this increase there has been a falling off in the Karachi District of Rs. 26,965-5-1, and in the Customs Revenue of Rs. 1,34,626-13-7, leaving a net increase in favor of the year of Rs. 47,952-9-10. No part of the Sayer Revenue was alienated during the year, and the only remissions were those granted in the Hyderabad District on account of License Tax, *i. e.* Rs. 260. This reduced the amount for collection to Rs. 31,85,352-8-9, but this is still Rs. 47,847-9-10, more than in the preceding year. Collections show a marked improvement being Rs. 31,54,513-2-3 as compared with Rs. 30,65,005-5-8 in the previous year, and as a natural consequence the balances outstanding on the 31st July 1882, in comparison with that on the same date in the previous year, show a diminution of Rs. 41,660-5-9.

58. The total balances outstanding on the 1st August 1882, both for the current year and for former years amounted to Rs. 35,141-11-6. Of this amount Rs. 1,525-6-6 relate to the opium farm for the year under report in the Hyderabad District, and Rs. 4 were due in the Karachi District from the farmer of Country Liquor. The remainder, or Rs. 33,612-5-0, represents sums due almost exclusively on account of License Tax.

59. The total outstanding amounts have been classed by the Collectors as follows :—

1. Recoverable ... ..	Rs. 25,599 6 6
2. Irrecoverable ... ..	„ 5,369 0 0
3. Doubtful and Disputed ... ..	„ 4,173 5 0

Rs. 35,141 11 6.

Rupees 24,749-6-6 of the recoverable sum have already been collected since the close of the year, and it appears from the monthly statements of License Tax collections, received from the Collectors, that measures are being taken for the collection of the remainder or Rs. 850 only.

60. Of the irrecoverable amount Rs. 4 had to be written off owing to the death of the person from whom they were due, and the balance, Rs. 5,365, has been remitted in favor of persons, who it was established had already paid duty at Head firms, or who had carried on business for only a portion of the year, or had been assessed twice by mistake.

61. The sum of Rs. 4,173-5-0 (of which the recovery is described as doubtful) is due by boatmen assessed in the Shikarpur District, who cannot be found. The Collector has been called upon to state what steps have been taken to trace the defaulters; but if the amount cannot be recovered after due diligence, it will have to be written off the account.

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STATEMENT OF THE SEVERAL ITEMS OF SAYER REVENUE  
OF THE PROVINCE OF SIND, FOR THE YEAR 1881-82  
COMPARED WITH 1880-81.

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62. The following table shows the revenue accruing under the several heads

No.	Items.	Frontier.			
		1881-82.	1880-81.	Increase.	Decrease.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—English Liquor ...	400 0 0	400 0 0	.....	.....
1	II.—Country Liquor ...	27,220 0 0	18,560 0 0	8,720 0 0	.....
	III.—Rent of Toddy trees ...	.....	.....	.....	.....
	IV.—Bhang, Ganja and Majun...	4,158 7 0	3,560 0 0	598 7 0	.....
2	Opium ...	1,550 0 0	1,500 0 0	50 0 0	.....
3	Salt ...	0 4 3	253 7 10	.....	253 3 7
4	Judicial Receipts ...	6,414 15 0	3,155 0 1	3,259 14 11	.....
5	Registration ...	1,146 13 6	1,273 8 6	.....	126 11 0
6	Stamps ...	11,886 15 0	16,402 9 8	.....	4,515 10 8
7	Postal ...	1,57,007 7 4	1,02,387 12 6	54,619 10 10	.....
8	Telegraph ...	7,122 8 0	15,395 4 0	.....	8,272 12 0
9	Forest ...	2,651 10 8	.....	2,651 10 8	.....
10	License Tax ...	7,640 0 0	8,425 0 0	.....	785 0 0
11	Customs ...	.....	.....	.....	.....
12	Ghee Tax ...	.....	.....	.....	.....
13	Miscellaneous ...	931 11 7	1,401 7 6	.....	469 11 11
	Total...	2,28,130 12 4	1,72,654 2 1	69,899 11 5	14,423 1 2
	DEDUCT—				
	Increase ...	.....	.....	.....	.....
	Decrease ...	.....	.....	14,423 1 2	.....
	NET—				
	Increase ...	.....	.....	55,476 10 3	.....
	Decrease ...	.....	.....	.....	.....



Shikarpur.

1881-82.	1880-81.	Increase.	Decrease.
7	8	9	10
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,300 0 0	2,100 0 0	.....	800 0 0
92,150 0 0	67,000 0 0	25,150 0 0	.....
.....	.....	.....	.....
37,196 13 0	30,800 14 4	6,395 14 8	.....
30,178 1 10	28,556 9 10	1,622 1 0	.....
38 10 1	1,352 13 4	.....	1,314 3 3
21,523 7 3	24,933 9 4	.....	3,410 2 1
14,184 11 8	14,545 5 4	.....	360 9 8
1,27,634 8 8	1,41,364 9 2	.....	13,730 0 6
2,16,407 2 3	2,25,241 7 6	.....	8,834 5 3
13,388 6 0	24,800 6 0	.....	11,412 0 0
1,72,154 11 9	69,906 9 9	1,02,248 2 0	.....
41,866 0 0	50,496 8 0	.....	8,630 8 0
.....	.....	.....	.....
.....	.....	.....	.....
8,010 6 3	10,322 12 8	.....	2,312 6 5
7,76,032 14 9	6,91,421 0 3	1,35,416 1 8	50,804 3 2
.....	.....	.....	.....
.....	.....	50,804 3 2	.....
.....	.....	84,611 14 6	.....
.....	.....	.....	.....

Hyderabad.

1881-82.	1880-81.	Increase.	Decrease.
11	12	13	14
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
743 12 0	743 12 0	.....	.....
1,14,018 5 6	87,157 8 0	26,860 13 6	.....
.....	.....	.....	.....
15,380 9 8	14,922 5 2	458 4 6	.....
16,145 2 3	20,517 7 3	.....	4,372 5 0
12 5 8	78 6 5	.....	66 0 9
16,357 10 10	21,945 0 5	.....	5,587 5 7
7,985 1 1	9,124 2 3	.....	1,139 1 2
1,19,720 7 11	1,26,382 12 0	.....	6,662 4 1
25,764 5 6	29,439 9 6	.....	3,675 4 0
5,355 12 0	7,071 14 0	.....	1,716 2 0
1,17,413 7 5	63,422 4 4	53,991 3 1	.....
41,275 0 0	38,010 0 0	3,265 0 0	.....
.....	.....	.....	.....
.....	.....	.....	.....
15,165 8 11	16,214 3 7	.....	1,048 10 8
4,95,327 8 9	4,35,029 4 11	84,575 5 1	24,267 1 3
.....	.....	.....	.....
.....	.....	24,267 1 3	.....
.....	.....	60,308 3 10	.....
.....	.....	.....	.....

Karachi.

1881-82.	1880-81.	Increase.	Decrease.
15	16	17	18
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,225 0 0	5,179 2 8	45 13 4	.....
1,10,675 0 0	1,19,750 0 0	.....	9,075 0 0
300 0 0	300 0 0	.....	.....
26,850 5 6	25,340 0 0	1,510 5 6	.....
25,577 7 10	16,168 2 6	9,415 5 4	.....
3,79,251 9 1	3,60,142 4 0	19,109 5 1	.....
43,247 11 8	46,010 9 9	.....	2,762 14 1
6,175 3 0	6,515 8 5	.....	340 5 5
1,18,651 3 1	1,09,635 5 11	9,015 13 2	.....
96,873 1 0	1,04,957 14 6	.....	8,084 13 6
97,739 0 0	87,276 0 0	10,463 0 0	.....
1,09,093 5 2	1,52,248 15 5	.....	43,155 10 3
53,425 0 0	57,930 0 0	.....	4,505 0 0
5,39,491 11 2	6,74,118 8 9	.....	1,34,626 13 7
.....	.....	.....	.....
857 1 6	9,458 5 9	.....	8,601 4 3
16,13,432 11 0	17,75,024 13 8	49,559 10 5	2,11,151 13 1
.....	.....	.....	49,559 10 5
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	1,61,592 2 8



Thar and Parkar.

1881-82.	1880-81.	Increase.	Decrease.
19	20	21	22
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
25 0 0	20 0 0	5 0 0	.....
4,700 0 0	3,325 0 0	1,375 0 0	.....
.....	.....	.....	.....
728 0 0	667 0 0	61 0 0	.....
5,208 14 10	3,262 10 2	1,946 4 8	.....
20,327 9 4	19,586 5 9	741 3 7	.....
4,123 15 2	5,335 13 2	.....	1,211 14 0
155 8 6	246 14 0	.....	91 5 6
6,264 0 0	7,119 11 0	.....	855 11 0
3,629 2 1	3,915 2 0	.....	285 15 11
313 2 0	308 0 0	5 2 0	.....
.....	.....	.....	.....
4,255 0 0	2,785 0 0	1,470 0 0	.....
.....	.....	.....	.....
22,360 14 0	16,139 9 0	6,221 5 0	.....
587 8 0	819 8 11	.....	232 0 11
72,678 9 11	63,530 10 0	11,824 15 3	2,676 15 4
.....	.....	.....	.....
.....	.....	2,676 15 4	.....
.....	.....	9,147 15 11	.....
.....	.....	.....	.....

of Sayer Revenue in each of the years 1881-82 and 1880-81 :—

Total.				Remarks.
1881-82.	1880-81.	Increase.	Decrease.	
23	24	25	26	27
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7,693 12 0	8,442 14 8	.....	749 2 8	
3,48,763 5 6	2,95,732 8 0	53,030 13 6	.....	
300 0 0	300 0 0	.....	.....	
84,314 3 2	75,290 3 6	9,023 15 8	.....	
78,659 10 9	69,998 4 9	8,661 6 0	.....	
3,99,630 6 5	3,81,413 5 4	18,217 1 1	.....	
91,667 11 11	1,01,380 0 9	.....	9,712 4 10	
29,647 5 9	31,705 6 6	.....	2,058 0 9	
3,84,157 2 8	4,00,904 15 9	.....	16,747 13 1	
4,99,681 2 2	4,65,941 14 0	33,739 4 2	.....	
1,23,918 12 0	1,34,851 8 0	.....	10,932 12 0	
4,01,313 3 0	2,85,577 13 6	1,15,735 5 6	.....	
1,48,461 0 0	1,57,616 8 0	.....	9,185 8 0	
5,39,491 11 2	6,74,118 8 9	.....	1,34,626 13 7	
22,360 14 0	16,139 9 0	6,221 5 0	.....	
25,552 4 3	38,216 6 5	.....	12,664 2 2	
31,85,612 8 9	31,37,659 14 11	2,44,629 2 11	1,96,676 9 1	
.....	.....	.....	.....	
.....	.....	1,96,676 9 1	.....	
.....	.....	47,952 9 10	.....	
.....	.....	.....	.....	



63. The sums realized on account of License fees for the sale of European Liquor during the year amounted to Rs. 7,693-12-0 against Rs. 8,442-14-8 in the preceding year, showing a decrease of Rs. 749-2-8. This decrease is due chiefly to the fact that the fees on several Licenses for 1881-82 were received before the year had commenced, and the fees thus received went consequently to swell the revenue of the preceding year in which the amount was paid. This fact was noticed in the last year's report.

64. The revenue from Country Liquor farms in the year amounted to Rs. 3,48,763-5-6, showing an excess of Rupees 53,030-13-6 over the sums realized in 1880-81. The only District which shows a falling off under this head is that of Karachi, and the decrease is Rs. 9,075, attributed by the Collector to the close of the Afghan war and consequent reduction in the number of Troops and camp followers who, while passing through the District, consumed a good deal of liquor. Healthy competition amongst contractors and liquor farmers is the chief reason assigned for the favorable results in the other Districts.

65. From this source of revenue there has been an increase of Rs. 9,023-15-8, of which the Frontier District has contributed Rs. 598-7-0, the Shikarpur District Rs. 6,395-14-8, the Hyderabad District Rs. 458-4-6, the Karachi District Rs. 1,510-5-6, and the Thar and Parkar District Rs. 61. These results are also attributed to increased competition at auction sales of the farms.

66. The opium revenue during the year was Rs. 78,659-10-9, while in the preceding year it amounted to Rs. 69,998-4-9. There has been an increase in the Frontier, Shikarpur, Karachi and Thar and Parkar Districts to the extent of Rupees 13,033-11-0, but the increase thus obtained has been diminished to Rupees 8,661-6-0 by a falling off in the Hyderabad District of Rs. 4,372-5-0. The Collector of Hyderabad imputes the loss to the introduction of maximum retail rates under which the contractor is bound not to sell less than a specified quantity of opium per Rupee. This system was introduced into the Hyderabad District only during the year under report, but it has since been extended to all the Collectorates in the Province; and from the reports of sales in 1882-83 received, it appears that the loss in the Hyderabad District noticed above has not continued in the present year.

67. The salt revenue in Sind was Rs. 3,99,630-6-5 in 1881-82 as compared with Rs. 3,81,413-5-4 in 1880-81, giving an increase of Rs. 18,217-1-1 ascribed to steady sales. The reduction in the duty on salt during the year under report affected the revenue to the extent of Rs. 4,939, and the consumption of Punjab salt in the Province led to a loss of duty on Sind salt to the extent of Rs. 20,882, but in spite of these deductions the revenue shows the increase noted above. The reason why the receipts are larger in the Karachi and Thar and Parkar Districts than in other Collectorates is to be found in the fact that the two factories from which salt was supplied are situated one in each of these Districts. The works at Sarun supply Thar and Parkar and parts of Hyderabad and Karachi, and the Moach Works the rest of the Province. There is nothing to prevent payments on account of salt purchased being made into the treasuries of Shikarpur, Hyderabad or the Upper Sind Frontier; but as a matter of fact the purchasers do not avail themselves of the privilege, and usually deal direct with the Karachi Treasury. The small sums credited in other treasuries, except Thar and Parkar and Karachi, are on account of sale of confiscated salt, or of sale proceeds of articles forfeited under the Salt Act.

68. The revenue under this head has decreased in all Districts except that of Karachi. The cause of decrease is stated by the District Officers to be the slackness of trade and the introduction of the Encumbered Estates Act XX. of



1881. The Collector of Karachi is of opinion that the increase in his District is the result of large sales of Bills of Exchange or Hundi Stamps rendered necessary on the shipment of wheat and other grain to the Home Market.

69. In the four Districts of Karachi, Hyderabad, Shikarpur and Thar and Parkar, a falling off of Rs. 20,880-6-8 in the Postal receipts during the year under review is reported, but the Collectors are unable to give any explanation with regard to the cause of this decrease. In the Upper Sind Frontier District, on the contrary, a remarkable increase of Rs. 54,619-10-10 is said to have taken place which the Deputy Commissioner attributes to a brisk demand for money orders, and to more extended use of postal cards; but this does not satisfactorily account for the large increase, and there is apparently some inaccuracy in the figures given which I am not in a position to check.

70. The Forest receipts during the year amounted to Rs. 4,01,313-3-0 against Rs. 2,85,577-13-6, giving an increase of Rs. 1,15,735-5-6. This increase is attributable mainly to increased demand for wood fuel by the Indus Valley State Railway Department.

71. Demands under this head show strange variations, and it is to be feared that some of the Collectors have not been sufficiently careful in revising their lists. Thus in Hyderabad, there is an increase of Rs. 3,265, and in Thar and Parkar an increase of Rs. 1,470; while in Shikarpur there has been the large decrease of Rs. 8,630-8-0, and a falling off of Rs. 4,505 in Karachi and Rs. 785 in the Upper Sind Frontier. The increases in Hyderabad and Thar and Parkar are due to increase in the number of persons assessed consequent on a careful revision of the lists; while the Collector of Shikarpur ascribes the large decrease in his District to the stagnation of trade which has followed the stoppage of the Afghan war, and to the prevalence of low prices. Much the same reasons are given by the Deputy Commissioner, Upper Sind Frontier, as accounting for the decrease in his District, and the Collector of Karachi attributes the falling off in Karachi to (1) the failure of some firms in Karaahi, (2) over-assessments in the Dadu Taluka in the preceding year, and (3) in a measure to the abolition of the Indus Steam Flotilla which indirectly led to the closing of shops, &c., at Kotri. The Collector of Karachi's attention has been drawn to the fact that in the face of increased trade in wheat in Karachi, the decrease in revenue from the tax can hardly be considered as satisfactorily accounted for.

72. The Customs revenue shows a decrease of Rs. 1,34,626-13-7, the total revenue for 1881-82 being Rs. 5,39,491-11-2 as compared with Rs. 6,74,118-8-9 for 1880-81. The decrease is explained by two facts: the year 1880-81 was an exceptional one owing to the temporary demand occasioned by the Afghan war; and the revenue of the year under report has also been affected by the abolition of import duties by the new Tariff Act XI of 1882 which came into force on the 10th March 1882.

73. The Ghee Tax shows an increase of Rs. 6,221-5-0, the amount collected in the year being Rs. 22,360-14-0. This sum is exclusive of the share of the tax levied on ghee produced in the Nara Valley, which, under the orders of Government contained in Resolution No. <sup>801</sup>/<sub>238</sub>, dated 29th April 1879, "Public Works Department," is credited to the Irrigation Department. The amount thus brought to the Irrigation Account during the year under report was Rs. 11,444-10-6, and is entered in the Land Revenue Statement No. I. Prices in Cutch and Gujerat ruled high, and there were therefore large exports from Nagar Parkar and the Southern Thar Districts which accounts for the increased revenue under this head.