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102-4

REPORT

ON THE

(77)
135-8

REVENUE ADMINISTRATION

OF THE

PUNJAB AND ITS DEPENDENCIES,

FOR 1868-69.

PUBLISHED BY AUTHORITY.



LAHORE.

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No. 7690.

No. 1004.

FROM

THE SECRETARY TO FINANCIAL COMMISSIONER,
PUNJAB.

To

THE SECRETARY TO GOVERNMENT, PUNJAB.

Dated Lahore, 24th December 1869.

SIR,

REVENUE REPORT,
1868-69.

I am directed by the Officiating Financial Commissioner to submit the Annual Report on the Revenue Administration of this Province for the year 1868-69.

GENERAL SUMMARY.

2. The office of Financial Commissioner was held throughout the year by Mr. R. E. Egerton.

3. Last year the returns annexed to the report were 34 in number, in which were included eight Imperial Returns in the form prescribed by the Statistical Committee.

4. This year the main returns number 36, but several new returns have been added with subordinate numbers, and the two returns of tenures which could not be completed in time for last year's report have been filled up.

5. The new returns are the following :—

Land Revenue, 1.—E. 6.

Rates of rent and produce, III. D. 3.

Prices of produce, III. E. 1.

Tenures held direct from Government, I. E. 3.

Do. not held direct from Government, I. E. 4.

Every one of the Imperial returns relating to the Revenue Department has been filled up.

6. The order of subjects, however, in the present report will be the same as heretofore.

7. The subjects to be treated of are classed under four heads:—

PART I.—FISCAL.

„ **II.—ADMINISTRATIVE.**

„ **III.—SETTLEMENTS.**

„ **IV.—STATISTICAL AND MISCELLANEOUS.**

Land Revenue.
Statement No. 1 of the ordinary series.
Also Statement No. 1, E. 6 of the Imperial series.

8. The demand, collections and balances of Land Revenue for 1868-69, as compared with the previous year, were as follows:—

| Year. | Demand. | Collections. | Balances. |
|-----------------|-------------|--------------|-----------|
| 1867-68, ... | 1,84,37,485 | 1,83,27,671 | 1,09,814 |
| 1868-69, ... | 1,84,85,483 | 1,79,94,734 | 4,90,749 |
| Difference, ... | +47,998 | —3,32,937 | +3,80,935 |

The increase of 47,998 in the demand was the net result of increases and decreases, as shown in the following statement:—

| | Increase. | Decrease. |
|---|-----------|-----------|
| By Lapse or grant of rent-free estates, ... | 33,582 | 18,104 |
| „ Revision of assessment, ... | 47,309 | 30,599 |
| „ Alluvion or diluvion, ... | 57,613 | 42,992 |
| „ Land taken up for public purposes, ... | 167 | 1,480 |
| „ Territorial transfers, ... | 15,091 | 23,213 |
| „ Assessment of wastes, ... | 7,936 | ... |
| „ Progressive jummas, ... | 2,512 | ... |
| „ Miscellaneous, ... | 202 | ... |
| „ Redemption of land revenue, ... | ... | 14 |
| „ Errors in rent-roll, ... | ... | 12 |
| Total, ... | 1,64,412 | 1,16,414 |
| Net increase, ... | 47,998 | |

Alterations in demand.
Statement II.

97 Last year the chief item of increase was the lapse of rent-free estates.

This year the increase from this source is not so great, and the decrease on account of new grants is greater.

The lapses were chiefly in the Umballa, Jullundhur, Lahore, Umritsur and Rawul Pindee Divisions.

The increase from revision of assessment occurred chiefly in Goojrat and Goojranwalla, where Rs. 39,100 and 7,441 respectively were thus added to the rent-roll. But in Goojranwalla there was also a decrease on the same account amounting to Rs. 14,403. The net increase from revision of assessments is only Rs. 16,710. It was expected that there would be a much greater increase on this account, but the water advantage revenue, or revenue due to the influence of canals, but not included in the water rates charged by the Canal Department, has not yet been collected in the Umritsur Division. If the arrears are realized in full there will be a considerable increase of revenue from this source during the current and succeeding years.

The results of river action have this year been favorable to Government. There is a net increase of Rs. 14,621, of which Rs. 11,709 occurred in the Mooltan district.

The principal change by transfer of territory was the transfer of villages paying Rs. 14,541 from Goorgaon to Delhi. These villages were found to be so intermixed with the area of the Bullubgurh pergunnah of the Delhi district, that their being dissevered from Goorgaon and attached to the Delhi district was in every way desirable. After report by the local authorities the transfer was duly sanctioned by the Lieutenant Governor under the provisions of Act VI of 1867.

The decrease of Rs. 8,062 in Kangra is owing to the transfer of the Rajah of Bilaspore's tribute to the Simla Treasury, where a corresponding increase should appear hereafter.

The increase from assessment of wastes occurs in the Mooltan Division.

The increase from progressive jummas is less than might have been expected from the remarks on the subject made by the Settlement Commissioner in the memo. printed as an Appendix to the Revenue Report for 1867-68. But it will be seen further on that there is an increase of revenue owing to revised assessments in Lahore, Goojranwalla and Goojrat, included under the head of fluctuating revenue, which will eventually be added to the regular rent-roll.

10. *Collections*.—The collections show a considerable falling off, and the balances a corresponding increase. This was owing to the unfavorable season, which greatly impoverished parts of the Hissar Division, where large remissions and suspensions of land revenue had to be made, especially in the district of Rohtuk.

11. *Balances*.—The balances of the year are classed as follows :—

| Year. | In train of liquidation. | Doubtful or undetermined. | Irrecoverable. | Nominal. | Total. |
|--------------|--------------------------|---------------------------|----------------|----------|-----------|
| 1867-68, ... | 32,460 | 30,202 | 7,784 | 39,368 | 1,09,814 |
| 1868-69, ... | 1,97,504 | 44,549 | 2,03,645 | 45,051 | 4,90,749 |
| Difference, | +1,65,044 | +14,347 | +1,95,861 | +5,683 | +3,80,935 |

The largest irrecoverable balance is in the Rohtuk district, Rs. 1,62,551, on account of the remissions and suspensions above alluded to. Among the rest are—

| | |
|-------------|------------|
| Sirsa, ... | Rs. 12,383 |
| Kohat, ... | ,, 6,415 |
| Hissar, ... | ,, 7,698 |

These are all more or less owing to the unfavorable season.

The doubtful balances are chiefly in the Montgomery, Kurnal and Peshawur districts, and some of them will probably have to be remitted.

The balances in train of liquidation show a very large increase over the previous year. They are chiefly in the following districts :—

| | |
|--------------|------------|
| Hissar, ... | Rs. 34,569 |
| Sirsa, ... | ,, 40,586 |
| Umballa, ... | ,, 49,445 |

Each of these districts showed no such balances last year. The falling off in the collections during the year under report was doubtless due to the impoverished state of the people owing to bad harvests. This led the collectors to refrain from bringing any pressure to bear upon them for the payment of their revenue. Apart, however, from these special causes there has been a tendency of late to be remiss in the collection of the Government demand.

which if not checked must have had a bad effect on the minds of the people and on the interests of Government. Where valid cause can be shown applications for suspension, and even for remission of the demand, always receive due consideration. But mere *delay* in the collection of revenue admitted to be due, and which cannot be recommended for suspension or remission, is productive of much evil, and the serious attention of revenue officers has recently been called to the subject, with a view to the punctual collection of the revenue instalments on the dates on which they fall due.

Considering the character of the agricultural season during the latter part of the year, it is gratifying to find that the difficulty in the realization of the revenue in the great majority of districts was so small as it really was.

In the following districts the entire balances were actually less than in the previous year :—

| | |
|---------------|----------------|
| Delhi. | Goojrat. |
| Goorgaon. | Mooltan. |
| Kangra. | Jhung. |
| Goordaspore. | Moozuffergurh. |
| Rawul Pindee. | Peshawur. |

Fluctuating and Miscellaneous Revenue.
Statement III.

12. The collections under this head as compared with the previous year were as follows :—

| Year. | Fluctuating. | Miscellaneous. | Total. |
|-----------------|--------------|----------------|----------|
| 1867-68 | 1,66,556 | 6,92,463 | 8,59,019 |
| 1868-69 | 2,42,179 | 6,30,010 | 8,72,189 |
| Difference, ... | + 75,623 | — 62,453 | + 13,170 |

13. The items of Fluctuating Revenue are as follows :—

| | | | |
|--------------------------------------|-----|-----|-----------------|
| Lapsed revenue free holdings, | ... | Rs. | 55,652 |
| Revision of assessment, | ... | „ | 60,748 |
| Alluvion, | ... | „ | 26,837 |
| Waste lands assessed, | ... | „ | 13,729 |
| Kham estates, | ... | „ | 69,640 |
| Lands released from public purposes, | ... | „ | 646 |
| Other items, | ... | „ | 14,927 |
| | | | <u>2,42,179</u> |

The largest increase is under the head of revision of assessment—

| | | |
|----------------------|-----|--------|
| Lahore, ... | Rs. | 20,875 |
| Goojranwala, ... | ,, | 30,151 |
| Goojrat, ... | ,, | 5,640 |
| | | <hr/> |
| | ,, | 56,666 |
| Other districts, ... | ,, | 4,082 |
| | | <hr/> |
| | ,, | 60,748 |
| | | <hr/> |

These three districts have been recently under Settlement, and the revenue has been enhanced. The increases will eventually appear in the regular rent-roll. It would have been much larger than is here shown had all the water advantage revenue due in Lahore been collected. This item does not affect Goojranwala and Goojrat, where there are no canals; but large sums are due on account of it in Goordaspore and Umritsur.

The collections from estates held kham or direct are almost entirely in the Dera Ismail Khan district.

14. The chief items of Miscellaneous Revenue are as follows:—

Grazing dues—

| | | |
|-------------------------------|-----|----------|
| By enumeration of cattle, ... | Rs. | 2,28,650 |
| By leases, ... | ,, | 1,88,696 |
| | | <hr/> |
| | ,, | 4,17,346 |

Sale proceeds of wood from rukhs and for-

| | | |
|--------------------------------|----|--------|
| ests under Civil Officers, ... | ,, | 89,267 |
| Sujjee, ... | ,, | 36,452 |
| | | <hr/> |

| | | |
|------------------|----|----------|
| | ,, | 5,43,065 |
| Other items, ... | ,, | 86,945 |
| | | <hr/> |
| | ,, | 6,30,010 |
| | | <hr/> |

The income from grazing dues shows a slight falling off. The decrease under the enumeration system is chiefly in Lahore, where large tracts of Government land have been transferred to the Forest Department for conservancy of the fuel they contain.

The greater part of the income under the enumeration system is derived from the Mooltan Division, where it amounted to Rs. 1,83,640, being nearly the same amount as in the previous year.

The income under the lease system is derived chiefly from the following districts:—

| | | |
|--------------------|-----|--------|
| Lahore, ... | Rs. | 37,495 |
| Goojranwalla, ... | ,, | 37,462 |
| Shahpore, ... | ,, | 33,614 |
| Moozuffergurh, ... | ,, | 36,323 |

Experience has shown that the lease system, under proper control, is more remunerative to Government than the enumeration system, and steps are being taken to substitute it for the latter wherever this may be practicable.

The income from the sale of wood is derived chiefly from the following districts:—

| | | |
|--|-----|--------|
| Kangra, ... | Rs. | 10,361 |
| Lahore, ... | ,, | 17,196 |
| Rawul Pindee, ... | ,, | 11,925 |
| The districts of the Mooltan Division, | ,, | 36,967 |

This item is liable to vary greatly from year to year, according to the demand for wood, and according also to the progress of conservancy operations. But whether the rukhs of the Lahore and Mooltan Divisions be managed by Civil Officers or by the Forest Department they must continue to supply a large amount of fuel annually for the use of the Railway. Large public works also, such as those in progress at Mooltan, require a supply of wood. The proceeds of sale are Rs. 10,736 less than last year, and as large fuel bearing tracts are made over to the Forest Department the income on the revenue side must be expected to decrease from year to year.

The income from the lease of the Sujjee plant in Government lands shows an increase of Rs. 12,391. This is the result of better management, chiefly in the Mooltan Division. Formerly there was a constant conflict between the interests of the contractors, who manufactured the plant into impure carbonate of soda, and the graziers, who required it for the use of their camels. Now the two leases are usually given out in one. If a Sujjee manufacturer happens to secure the lease of a tract of Sujjee producing country, he makes arrangements to sub-let a portion of the grazing to the camel owners. If the grazing contractor gets the lease, he arranges to supply the manufacturers with the Sujjee they require. It is believed that more profit is to be derived from manufacturing the Sujjee, which is rising in demand, than from leasing to

camel owners the right to graze on it. If this be the case the leases will usually fall into the hands of the manufacturers, and the cost of keeping camels will be enhanced.

The income from Saltpetre is only Rs. 4,557, which is about Rs. 500 more than last year. In the face of European competition it is not likely that this item will ever be of much importance.

The decrease in Miscellaneous Revenue is due entirely to the fact that last year, upon the completion of Settlement operations in certain districts, surplus fees of the Settlement Department to the extent of Rs. 70,266 were credited to Government; whereas this year there is only a small item of Rs. 476 under this head.

Most other heads show an increase.

15. The number of Sudder Distilleries is now 113, being one more than in the previous year. The number of shops for the vend of native liquors was only one in excess of the previous year, being 814. The number of shops for the wholesale vend of European spirituous and fermented liquors has increased from 21 to 40, and for retail vend from 125 to 133. In Dehli such shops have increased from 11 to 26, in Amritsur from 8 to 14.

Abkari.—Statement IV.

The number of persons prosecuted for breach of the rules for sale of spirituous liquors, 191, was 46 less than in the previous year; 146 of these persons were convicted and punished.

16. The following table shows the income and expenditure under this head for the two years :—

| YEAR. | RECEIPTS. | | | | | | Total expenditure. | Net receipts. |
|-----------------|---|---|------------------|------------------------------|--------------|-----------------------|--------------------|---------------|
| | From license fees for sale of native liquors. | From license fees for sale of European spirituous or fermented liquors. | Still-head duty. | Fines, fees and forfeitures. | Other items. | Total gross receipts. | | |
| 1867-68, ... | 2,52,387 | 6,630 | 2,79,099 | 2,009 | 147 | 5,40,272 | 66,351 | 4,73,921 |
| 1868-69, ... | 2,64,930 | 7,389 | 2,57,861 | 1,267 | 112 | 5,31,560 | 67,208 | 4,64,352 |
| Difference, ... | + 12,544 | + 759 | - 21,238 | - 742 | - 35 | - 8,712 | + 857 | - 9,569 |

In the Amritsur district there was a remarkable increase, Rs. 14,389, from license fees for sale of native liquor, the cause of which is not explained by the Deputy Commissioner in his report. In the Kangra district also there was an increase of Rs. 3,423, and in Peshawur a decrease of Rs. 5,431.

The decrease of Rs. 21,238 under the head of still-head duty has been almost general—in 3 or 4 districts only were there slight increases on the previous year's income. The decrease is attributable to the high price of food. It is also noticed that the rise in the price of sugar caused a great increase in the cost of the spirits manufactured therefrom. This naturally tended to restrict the consumption. The expenditure has been slightly in excess of that of the previous year, owing to a larger amount by Rs. 1,755 having been allowed as compensation for the closing of shops during the encampment of European troops in the vicinity.

17. The area under poppy cultivation and paying an acreage duty was 7,735 acres, being 671 acres less than in the previous year.

Opium and Drugs. State-
ment IVA.

The number of licensed vendors for the sale of drugs, 421, has slightly diminished.

168 persons were prosecuted for breach of rules for sale of opium and drugs, and 99 were punished. The largest number of prosecutions took place in the Kurnal and Dehli districts.

18. The following is an abstract of the income derived from the duty on the sale of opium and drugs in 1868-69 :—

| YEAR. | DEMAND. | | | RECEIPTS. | | | Balance. |
|-----------------|----------|----------|----------|-----------------------|--------------------------------------|----------|----------|
| | Opium. | Drugs. | Total. | From opium and drugs. | From fines, fees and forfeitures &c. | Total. | |
| 1867-68, ... | 1,99,095 | 1,57,258 | 3,56,353 | 3,30,151 | 1,007 | 3,31,158 | 26,202 |
| 1868-69, ... | 2,14,741 | 1,66,696 | 3,81,437 | 3,57,259 | 1,801 | 3,59,060 | 26,561 |
| Difference, ... | + 15,646 | + 9,438 | + 25,084 | + 27,108 | + 794 | + 27,902 | + 359 |

The increase of income from this source has almost been general, a few districts only showing decreases. The largest increases have been in the Mooltan district, Rs. 7,965, Ferozepore, Rs. 3,954, Dehli, Rs. 3,726,

The balances were chiefly in the districts noted in the margin,

| | | |
|-------------------|-----|--------|
| Amritsar, ... | Rs. | 9,214 |
| Rawul Pindie, ... | " | 5,658 |
| Lahore, .. | " | 3,277 |
| Total, Rs. | | 18,149 |

19. A consolidated Circular on Abkaree was issued in July 1868, which has, it is believed, been of much assistance to Revenue Officers in administering the system.

Certificate Tax. State-
ment V.

20. The results of the Certificate Tax are given in the following table :—

| SCHEDULE A. | | SCHEDULE B. | | GOVERNMENT OFFICIALS. | | SERVANTS OF COMPANIES. | | Total amount of tax levied. | Amount realized. | Balance. |
|------------------|-------------|------------------|-------------|-----------------------|-------------|------------------------|-------------|-----------------------------|------------------|----------|
| No. of Licenses. | Tax levied. | No. of Licenses. | Tax levied. | No. of Licenses. | Tax levied. | No. of Licenses. | Tax levied. | | | |
| 17,738 | 2,06,664 | 7 | 3,929 | 1,074 | 35,579 | 385 | 7,401 | 2,53,573 | 2,51,791 | 1,782 |

Under the License Tax of the previous year the number of licenses granted was 71,076, being 51,872 more than under the Certificate Tax, and the amount of tax levied was Rs. 4,58,411. The average amount realized from licenses under Schedule A of the Certificate Tax was Rs. 12. Under the License Tax the average yield of licenses was Rs. 5-11-9.

2,588 petitions of objection were disposed of ;—the largest number in the Amballa district, 709.

21. The number of prosecutions was 352. Nearly one-half, viz. 172, of these occurred in the Mooltan district. There were a large number in the Rohtuk district also, 93. The cost of collecting the tax was only Rs. 2,239, or less than 1 per cent of the receipts.

22. The amount of refunds allowed was Rs. 10,290, or about 4 per cent of the demand. Of this no less than Rs. 3,344 occurred in the Umballa district, where the assessment was pitched too high.

In the following districts the refunds were comparatively large :—

| | |
|-----------------|---------|
| Delhi, ... | Rs. 663 |
| Kurnal, ... | 548 |
| Hissar, ... | 432 |
| Loodiana, ... | 577 |
| Fullandhur, ... | 669 |
| Lahore, ... | 641 |
| Ferozepore, ... | 408 |
| Mooltan, ... | 769 |

In the following districts there were no refunds :—

Goojranwalla.
Simla.
Jhelum.
Goojrat.
Dera Ghazee Khan.
Kohat.

In all of them, however, except Simla, petitions of objection were filed.

23. A statement has recently been prepared showing the relative productiveness of the License and Certificate Taxes in different districts, as follows :—

| Number. | DISTRICTS. | LICENSE TAX COLLECTIONS FOR 1867-68. | | CERTIFICATE TAX COLLEC- TIONS FOR 1868-69. | |
|---------|-----------------------|---|----------|---|----------|
| | | No. in order of productive- ness. | Amount. | No. in order of productive- ness. | Amount. |
| 1 | Lahore, ... | 1 | 29,771 | 1 | 30,503 |
| 2 | Umballa, ... | 2 | 26,308 | 3 | 24,548 |
| 3 | Umritsar, ... | 5 | 24,034 | 4 | 19,376 |
| 4 | Mooltan, ... | 4 | 24,044 | 5 | 14,152 |
| 5 | Delhi, ... | 3 | 26,032 | 2 | 25,488 |
| 6 | Hooshiarpore, ... | 9 | 17,970 | 11 | 7,003 |
| 7 | Jullunder, ... | 8 | 19,796 | 6 | 11,075 |
| 8 | Peshawur, ... | 17 | 9,696 | 15 | 5,523 |
| 9 | Loodiana, ... | 14 | 11,782 | 12 | 6,924 |
| 10 | Kurnal, ... | 12 | 13,336 | 18 | 4,905 |
| 11 | Goordaspore, ... | 26 | 7,212 | 27 | 3,083 |
| 12 | Rohtuk, ... | 11 | 14,284 | 9 | 7,660 |
| 13 | Hissar, ... | 10 | 14,436 | 8 | 7,986 |
| 14 | Sealkote, ... | 16 | 10,944 | 13 | 6,422 |
| 15 | Goorgaon, ... | 15 | 11,066 | 17 | 5,350 |
| 16 | Mozuffargurh, ... | 25 | 7,464 | 22 | 4,316 |
| 17 | Goojrat, ... | 21 | 8,642 | 19 | 4,557 |
| 18 | Jhung, ... | 13 | 12,594 | 29 | 2,543 |
| 19 | Rawulpindi, ... | 7 | 22,038 | 7 | 10,453 |
| 20 | Goojranwalla, ... | 27 | 6,404 | 24 | 3,621 |
| 21 | Sirsa, ... | 18 | 9,554 | 25 | 3,426 |
| 22 | Kangra, ... | 22 | 8,460 | 21 | 4,452 |
| 23 | Ferozepore, ... | 6 | 23,480 | 10 | 7,252 |
| 24 | Simla, ... | 24 | 8,098 | 16 | 5,476 |
| 25 | Dera Ismael Khan, ... | 29 | 6,186 | 14 | 6,085 |
| 26 | Jhelum, ... | 20 | 8,716 | 23 | 4,248 |
| 27 | Shahpore, ... | 28 | 6,300 | 28 | 2,635 |
| 28 | Montgomery, ... | 23 | 8,442 | 20 | 4,461 |
| 29 | Dera Ghazee Khan, ... | 30 | 4,254 | 26 | 3,132 |
| 30 | Bannoo, ... | 19 | 8,874 | 30 | 2,529 |
| 31 | Hazara, ... | 31 | 1,866 | 31 | 1,801 |
| 32 | Kohat, ... | 32 | 926 | 32 | 806 |
| | TOTAL, ... | ... | 4,13,011 | ... | 2,51,791 |

24. The gross receipts amounted to Rs. 87,88,699, or Rs. 73,587 less than the previous year. The decrease was entirely in the sugar duties. The salt revenue showed a large increase. The details are as follows :—

| | GROSS RECEIPTS. | | Increase. | Decrease. |
|--|-----------------|-----------|-----------|-----------|
| | 1867-68. | 1868-69. | | |
| Delhi and Hissar Customs Line, ... | 51,37,685 | 48,58,174 | ... | 2,79,511 |
| Indus Preventive Line and Salt Range, ... | 35,89,897 | 37,82,935 | 1,93,038 | ... |
| Trans Indus Salt Mines, ... | 83,135 | 82,487 | ... | 648 |
| Sutlej Preventive Line, ... | 13,473 | 18,388 | 4,915 | ... |
| Goorgaon, Rohtuk and Dera Gazee Khan Salt Works, ... | 38,096 | 46,715 | 8,619 | ... |
| Total, ... | 88,62,286 | 87,88,699 | ... | 73,587 |

25. The chief cause of the decrease in the sugar duties was the famine, that raged in the sugar consuming tracts, in Rajpootana. Moreover, the large exports of the previous year had nearly exhausted the stock of sugar in British territory, while owing to the unfavorable season, and partly also to the utilization of the sugar-cane as food for the starving cattle, the supply of new sugar was very limited.

The decrease of income was greater in the case of refined than of unrefined sugar. But the classification is often very arbitrary. The Commissioner of Customs remarks that—"Unrefined sugar from some parts is quite as good and sells as high as the so-called refined sugar from other parts."

The income from sugar duty on the Delhi and Hissar line was Rs. 5,62,032, or Rs. 3,61,047 less than the previous year. The income from the salt duty was Rs. 42,87,463, or Rs. 82,413 more than the previous year. The falling off of revenue on this portion of the line, therefore, is entirely owing to the diminished consumption of sugar. The decrease occurred in all the three Divisions.

26. The increase in the salt revenue on the Imperial line would have been greater, had it not been that the want of fodder and water for cattle rendered it very difficult to procure carriage for the salt trade. At the close of the official year the trade was again brisk.

27. A change in the mode of levying this cess was sanctioned during the year, but will not take effect till 1870-71, after the contracts for the current year have expired. At present the Government share in the local salt works of Goorgaon is realized through the agency of a contractor, who levies the dues from salt manufacturers at fixed rates recorded in the Settlement records. In future three rates per maund, according to the quality of the salt, will be levied through the Customs Department, on the quantity manufactured at the pits and sold to merchants. The rate will be kept distinct from the regular Customs duty, so as to preserve its distinctive character of an equivalent for the Government proprietary share in the salt produced in these villages.

28. The increase in the salt revenue from the mines in the Salt Range amounts to nearly two lacs of rupees. Even this result is less favorable than the Collector had hoped for. The high price of grain, and the want of sustenance for cattle, tended here as elsewhere to depress the salt trade. On the other hand, the absence of agricultural employment for cattle induced the zemindars of the neighbourhood to embark for a time in the carrying trade, and by this means the requisite amount of carriage was kept up and the salt marts continued to be regularly supplied.

The trade towards the south and east of the Salt Range increased during the year, while that with the north and west showed a falling off. Cashmere did not take its customary supply of salt as early as usual, owing to heavy rains.

The Collector, an officer of much experience, is of opinion that unless retarded by very special causes the salt trade will continue to increase from year to year.

The charges of the department amounted to 6.17 per cent on the collections, against 6.15 per cent in the preceding year.

29. The returns annexed to the Collector's report give some interesting details. The salt revenue varies greatly from month to month. The largest collections were in the following months:—

| | | | | |
|------------|-----|-----|-----|--------------|
| October, | ... | ... | ... | Rs. 5,40,953 |
| April, | ... | ... | ... | „ 4,63,502 |
| November, | ... | ... | ... | „ 4,38,352 |
| September, | ... | ... | ... | „ 4,11,825 |
| May, | ... | ... | ... | „ 4,05,283 |
| December, | ... | ... | ... | „ 3,77,921 |

The smallest collections are in the months of June, July and August, or during the rains. The trade increases rapidly in the four following months. It slackens again in January, February and March, and again revives in April and May. The collections of the second half of the financial year will always exceed those of the first half, because the first half includes the rainy months, when the trade is at its lowest ebb.

30. The total export of salt from the mines was 12,50,239 maunds, against 11,76,236 in the previous year. The exports were largest to the following places :—

| | | | | | |
|---------------|-----|-----|-----|----------|---------|
| Umritsur, | ... | ... | ... | 8,37,679 | maunds. |
| Mooltan, | ... | ... | ... | 1,23,243 | „ |
| Rawul Pindie, | ... | ... | ... | 97,853 | „ |
| Huzara, | ... | ... | ... | 46,852 | „ |
| Jhelum, | ... | ... | ... | 42,013 | „ |
| Ferozepore, | ... | ... | ... | 29,405 | „ |
| Shahpore, | ... | ... | ... | 16,931 | „ |

The export to Lahore was only, ... 3,595 maunds.

| | | | | | | |
|-------|--------------|-----|-----|-----|-------|---|
| Ditto | to Kangra, | ... | ... | ... | 9 | „ |
| Ditto | to Puttiala, | ... | ... | ... | 2,101 | „ |

In Kangra the Mundi salt is used, regarding which special enquiries are being made.

It will be seen that two-thirds of the salt excavated at the mines goes to Umritsur. It appears that traders have lately taken to sending salt by river down to Mooltan, whence it is transported by rail to Lahore and Umritsur. This diversion of route is believed to be owing chiefly to the high rates of toll on camels at the various bridges on the direct line between the Salt Mines and Lahore. The railway now in progress will be of great benefit to the salt trade.

31. The income on this line is derived entirely from the duty on sugar exported from north to south and south-east. There was an increase of Rs. 4,327 in these duties, which the Collector attributes to “the re-action following upon the unusually depressed condition of the trade in 1867-68,” when scarcity and sickness combined acted unfavorably on it.

As a Preventive Line and as a support to the Customs Lines at each side of it, the Sutlej Line has continued to fulfil the objects for which it was instituted.

Canals.
Statement No. VII.

32. The following statement exhibits the income and expenditure on account of Canals :—

| DESIGNATION OF CANAL. | Year. | RECEIPTS. | | | EXPENDITURE. | | |
|--|---------|----------------|--|-----------|--|----------------------------|-----------|
| | | Gross revenue. | Approximate enhancement of land revenue. | Total. | New works or additions and improvements. | Establishment and repairs. | Total. |
| Chief and Superintending Engineers, { | 1867-68 | ... | ... | ... | ... | 75,800 | 75,800 |
| | 1868-69 | ... | ... | ... | ... | 89,712 | 89,712 |
| Baree Doab Canal, { | 1867-68 | 4,82,932 | 78,534 | 5,61,466 | 1,04,340 | 4,07,118 | 5,11,458 |
| | 1868-69 | 6,90,654 | 78,534 | 7,69,188 | 1,51,156 | 3,39,556 | 4,90,712 |
| Sutlej and Chenab Inundation Canals, { | 1867-68 | 75,676 | 2,41,411 | 3,17,087 | 30,768 | 95,300 | 1,26,063 |
| | 1868-69 | 54,459 | 2,41,411 | 2,95,870 | 59,059 | 2,17,053 | 2,76,112 |
| Indus Inundation Canals, { | 1867-68 | 491 | 80,938 | 81,429 | 3,725 | 79,282 | 83,007 |
| | 1868-69 | 239 | 80,938 | 81,177 | 3,084 | 1,15,323 | 1,18,407 |
| Western Jumna Canals, { | 1867-68 | 9,88,752 | 3,88,234 | 13,71,986 | 23,894 | 2,36,862 | 2,60,756 |
| | 1868-69 | 5,00,614 | 3,88,234 | 8,88,848 | 1,28,993 | 2,27,293 | 3,56,286 |
| Total, { | 1867-68 | 15,42,851 | 7,89,117 | 23,31,968 | 1,62,722 | 8,94,362 | 10,57,084 |
| | 1868-69 | 12,45,966 | 7,89,117 | 20,35,083 | 3,42,292 | 9,88,937 | 13,31,229 |
| Differences, ... | ... | -2,96,885 | ... | -2,96,885 | +1,79,570 | +94,575 | +2,74,145 |

The revenue from the Baree Doab Canal has increased by Rs. 2,07,722, whilst that of the Western Jumna Canals has diminished by the large sum of Rs. 4,83,138, and that of the Inundation Canals by Rs. 21,469. The revenue, however, of the Western Jumna Canal was exceptionally high in 1867-68. But the revenue for the current year is below even that of 1866-67. The causes of the decrease will doubtless be explained in the Annual Report of the Irrigation Department.

The expenditure shows a large increase, chiefly on account of original works and improvements.

33. The amount realized from sale of Stamps during the past year was Rs. 19,72,234, being Rs. 2,78,615 in excess of the amount realized in 1867-68. The following table shows the sales of the several descriptions of stamps during the two years :—

Stamp Statements VIII
and VIII A.

| Description of Stamps. | Sales in 1867-68. | Sales in 1868-69. | DIFFERENCE. | |
|------------------------------------|----------------------|----------------------|-------------|--------|
| | | | More. | Less. |
| Foreign Bill and Share Stamps,... | 3,125 | 3,494 | 369 | .. |
| Adhesive or Receipt Stamps, ... | 22,872 | 23,733 | 861 | ... |
| Bills of Exchange and Hoondees, .. | 58,293 | 63,171 | 4,878 | ... |
| Judicial Stamps, | 16,09,329 | 15,78,204 | .. | 31,125 |
| Non-Judicial, ,, .. | .. | 3,03,632 | 3,03,632 | ... |
| Total, .. | 16,93,619 | 19,72,234 | 2,78,615 | .. |

Foreign Bill Stamps.—More than half the sales were in the Delhi district alone ; then follow—

| | |
|----------------------|---------|
| Umritsur, | Rs. 455 |
| Simla, | „ 515 |
| Lahore, | „ 178 |
| Umballa, | „ 161 |
| Goojranwalla, | „ 100 |
| Goorgaon, | „ 99 |
| Sealkote, | „ 25 |
| Jhelum, | „ 10 |

This is the entire list. In the remaining 23 districts of the Punjab there were positively no Foreign Bill Stamps sold. Among them there are many districts bordering on Native States, or having a large trade with marts beyond our border. The figures clearly indicate that the law is not properly enforced on this point, though attention has more than once been called to it in circulars issued from this office.

34. Non-Judicial Stamps were introduced from 1st September 1868, but as all districts were not fully supplied with them at first, and as the operation of the order declaring the distinction between Judicial and Non-Judicial Stamps was suspended towards the end of the year, these figures do not give a correct idea of the proportion of each kind sold in a year. The figures of the months in which the system was in fair operation show that the sale of Non-Judicial Stamps is in the proportion of about one-fourth to the sale of Judicial Stamps. This being the case, it became practicable to reduce the rate of discount on

Judicial Stamps, the sale of which is not much affected by the exertions of Stamp Vendors, and to increase the rate on Non-Judicial Stamps so as to encourage their sale. This measure was carried out after the close of the year.

35. Taking Judicial and Non-Judicial Stamps together, the increased sale is very considerable, and is uniform throughout almost all districts.

The only districts in which there was a decrease in total receipts are—

Goojranwala,
Goojrat,
Shahpore,
Huzara.

In the first 3 of these districts a settlement has recently been in progress, on the cessation of which there was naturally a decrease of litigation quite sufficient to account for a falling off in the Stamp Revenue. In Huzara, though Settlement operations are in progress, they have been limited as yet to the non-judicial portion of the work, and hence the suits for land, which would otherwise have been heard by the ordinary Courts, are reserved for disposal by the Settlement Courts when they may be ready to entertain them.

The districts showing the largest increase are the following :—

Delhi,
Jullundhur,
Hooshiarpore,
Umritsur.

In all of these there is a large amount of litigation, and the increase is clearly due to the enhanced Stamp duties prescribed in Act XXVI of 1867.

In Lahore the increase is slight, owing to the cessation of Settlement operations.

36. The amount realized from the stamping of documents under Section XV of Act X of 1862 and impressment of stamp duty on commercial forms, cheques &c., was Rs. 7,927. These receipts are chiefly at Lahore, Umballa and Simla, where there are Banks established. The amount is slightly less than last year.

The other receipts are—

| | | | |
|-----------------------------|-----|-------|-----------|
| Penalties under Section XV, | ... | ... | Rs. 1,198 |
| Duty under Section XVII, | ... | ... | „ 739 |
| Penalties under ditto, | ... | ... | „ 2,338 |
| Fees under Section XIX, | ... | ... | „ 219 |
| Cost of new paper, | ... | ... | „ 9 |
| Total, | „ | 4,503 | |

The penalties realized on insufficiently stamped documents show a considerable falling off.

37. The recoveries on account of pauper suits amount to Rs. 8,123, of which Rs. 132 was paid to sheriffs as commission. This is a great improvement on last year, when the collections amounted only to Rs. 1,922.

The separate return on this subject shows that the balance outstanding on this account at the close of last year was Rs. 17,550, since when a further demand of Rs. 20,294 has been ascertained, of which however Rs. 26,472 still remained outstanding at the end of the year. The largest collections were in the following districts :—

| | | | | | |
|-----------|-----|-----|-----|-----|-----------|
| Delhi, | ... | ... | ... | ... | Rs. 4,394 |
| Loodiana, | ... | ... | ... | ... | „ 1,165 |
| Umritsur, | ... | ... | ... | ... | „ 826 |
| Lahore, | ... | ... | ... | ... | „ 350 |

The largest balances are—

| | | | | | |
|------------|-----|-----|-----|-----|------------|
| Delhi, | ... | ... | ... | ... | Rs. 12,602 |
| Kurnal, | ... | ... | ... | ... | „ 4,425 |
| Lahore, | ... | ... | ... | ... | „ 4,440 |
| Umballa, | ... | ... | ... | ... | „ 1,466 |
| Goorgaon, | ... | ... | ... | ... | „ 954 |
| Jullundur, | ... | ... | ... | ... | „ 578 |

In Delhi the matter has recently received the special attention of the Commissioner and Deputy Commissioner. Some portion of the balance in this as well as other districts is doubtless irrecoverable, but the attention of the other Deputy Commissioners has been drawn to the subject with a view to the reduction of the outstanding balances.

38. The refunds on plaints under Section XXVI of the Act amounted to Rs. 24,319, the largest amounts being

| | |
|----------------------|-----------|
| Lahore, | Rs. 4,108 |
| Delhi, | „ 2,732 |
| Hooshyarpore, | „ 2,692 |
| Umritsur, | „ 2,712 |
| <hr/> | |
| Total, | „ 12,244 |
| <hr/> | |

At Lahore the amount is much larger than last year, though as already observed, the receipts are not so much greater. In the other three districts the increase is counterbalanced by increased receipts.

39. The refunds on account of spoiled stamps under Section L amounted to Rs. 6,838, the largest amounts being in

| | |
|------------------|-----------|
| Umritsur, | Rs. 2,321 |
| Lahore, | „ 1,829 |
| Peshawur, | „ 1,175 |
| <hr/> | |
| „ 5,325 | |
| <hr/> | |

The manner in which applications for such refunds are dealt with is not uniform, and the privilege allowed by the law is in many instances abused. The certificates authorizing refunds require the countersignature of this office, and the stamps themselves are submitted for examination and destruction. But cases are not unfrequent in which blank stamps and partly executed documents are intentionally damaged with a view to a refund of the value being obtained. Banks occasionally apply for the refund of the value of stamps impressed on blank forms for bonds, cheques &c., which they no longer require owing to alterations of form &c., or for which they require other stamps in exchange. But this does not account for the large amount in Peshawur, where there is no Bank, and enquiries have been made on the subject.

40. The refunds on account of cases remanded in appeal under Note D, Schedule B, amounted to Rs. 15,621.

The largest items were as follows:—

| | | | | | | |
|-------------------|-----|-----|-----|-----|-----|-------|
| Jullundhur, | ... | ... | ... | ... | Rs. | 1,486 |
| Umritsur, | ... | ... | ... | ... | ,, | 1,169 |
| Hooshiarpore, | ... | ... | ... | ... | ,, | 1,244 |
| Ferozepore, | ... | ... | ... | ... | ,, | 1,147 |
| Dera Ismail Khan, | ... | ... | ... | ... | ,, | 1,073 |
| Delhi, | ... | ... | ... | ... | ,, | 915 |
| Lahore, | ... | ... | ... | ... | ,, | 825 |

There were no such refunds in the following districts:—

Peshawur,

Kohat ;

and in Dera Ghazee Khan the amount was only Rs. 27.

According to Divisions the order is as follows:—

| | | | | | | |
|---------------|-----|-----|-----|-----|-----|-------|
| Jullundhur, | ... | ... | ... | ... | Rs. | 3,420 |
| Lahore, | ... | ... | ... | ... | ,, | 2,114 |
| Derajat, | ... | ... | ... | ... | ,, | 1,950 |
| Umritsur, | ... | ... | ... | ... | ,, | 1,891 |
| Mooltan, | ... | ... | ... | ... | ,, | 1,660 |
| Delhi, | ... | ... | ... | ... | ,, | 1,424 |
| Umballa, | ... | ... | ... | ... | ,, | 1,244 |
| Rawul Pindee, | ... | ... | ... | ... | ,, | 948 |
| Hissar, | ... | ... | ... | ... | ,, | 797 |
| Peshawur, | ... | ... | ... | ... | ,, | 173 |

41. The net amount of Stamp Revenue from all sources credited to Government was Rs. 18,63,061, against Rs. 15,92,842 last year.

42. The number of Official Vendors, who are chiefly Treasurers and their agents, was 175, which is the same as last year. The number of Non-official Vendors was 1,282, or 161 more than last year.

In Peshawur the number of Official Vendors is stated at 14, while there are no Non-official Vendors reported. There is probably an error in classification here. In Huzara there are no Non-official Vendors, and only 2 Official Vendors, which is evidently an insufficient agency for the sale of stamps in such a large district. The Commissioner has been addressed on the subject.

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Non-official Vendors are very unequally distributed in districts.

The following are well supplied :—

| | | |
|--------------------------|-----|-----------------------|
| Goojrat, | 152 | Non-Official Vendors. |
| Loodiana, | 102 | " |
| Rawul Pindee, | 82 | " |
| Dera Ismail Khan, | 70 | " |
| Bunnoo, | 72 | " |
| Montgomery, | 67 | " |
| Kangra, | 55 | " |
| Jullundhur, | 62 | " |
| Hooshyarpore, | 54 | " |
| Sealkote, | 93 | " |
| Umritsur, | 59 | " |
| Jhelum, | 65 | " |
| Montgomery, | 67 | " |
| Ferozepore, | 52 | " |
| Lahore, | 44 | " |
| Umballa, | 53 | " |

In the following districts the number seems very inadequate :—

| | | |
|--------------------------|----|---|
| Goorgaon, | 6 | " |
| Rohtuck, | 9 | " |
| Dera Ghazee Khan, | 7 | " |
| Kohat, | 5 | " |
| Mooltan, | 11 | " |

In many instances the number of Vendors is out of all proportion to the stamp revenue realized. For instance, in Goojrat the total discount paid in Rs. 1,564, of which Rs. 609 is paid to 152 Non-Official Vendors, or about Rs. 4 each a year. The number of Non-Official Vendors in Goojrat last year was only 72, which has now been doubled, apparently without any valid reason. It is obvious that the multiplication of Vendors whose transactions are so very insignificant, is no advantage whatever to the general public. ✕

In Hooshyarpore there are 54 Non-Official Vendors, who receive Rs. 4,624 a year, or an average of Rs. 86 each. This is fair remuneration and represents a sound system.

The total discount paid to the 1,282 Non-Official Vendors in the Province is Rs. 53,101, or an average of about Rs. 40 each.

✕ This was as if written by Mr. H. B. Delf

In Delhi the Non-Official Vendors receive on an average Rs. 143 each, which is very high. In this and similar cases very little discount goes to the Official Vendors, which is a legitimate cause of complaint to District Treasurers—whose substantive pay is admitted to be very low considering their great responsibilities.

Of the total discount paid on all stamps, Rs. 78,888, a sum of Rs. 25,657 goes to the 175 Official Vendors, who get an average of Rs. 147 each. But many of these are merely the servants or agents of Treasurers, and receive only a portion of the discount, or a fixed salary. Some again of the District Treasurers themselves are merely agents of some Divisional Treasurer. But supposing there are 32 Treasurers to whom this discount is paid, this would give each of them Rs. 800 a year, out of which they would have to pay three or four subordinates at the Sudder and Tehseels, which would absorb at least half of their income from discount. The Treasurers and their agents are responsible for the custody of the stamps, and are required to keep up elaborate accounts, whereas the Non-Official Vendors get their remuneration without the least trouble or responsibility.

In some districts the amount of discount paid to Non-Official Vendors is but a small portion of the total discount, and in such cases the Treasurer and his subordinates receive fair remuneration for their labor. For instance, the following :—

| DISTRICT. | Total discount. | Paid to Non-Official Vendors. | Balance to Official Vendors. | No. of Official Vendors. | Average pay of each. |
|----------------------|-----------------|-------------------------------|------------------------------|--------------------------|----------------------|
| | Rs. | Rs. | Rs. | | Rs. |
| Moozuffergurh, | 1,443 | 783 | 660 | 3 | 220 |
| Hissar, | 1,849 | 616 | 1,233 | 5 | 246 |
| Simla, | 1,120 | 193 | 927 | 6 | 154 |
| Goorgaon, | 1,032 | 362 | 670 | 5 | 134 |

This calculation supposes all the Official Vendors to receive an equal amount, but in practice the Treasurer would probably receive most of the amount entered in the 4th column himself.

Taken according to Divisions, the average pay of the Official Vendors is as follows:—

| | |
|-------------------|-----------------|
| Umritsur, ... | Rs. 304 a year. |
| Jullundhur, ... | 294 „ |
| Peshawur, ... | 196 „ |
| Hissar, ... | 166 „ |
| Mooltan, ... | 131 „ |
| Delhi, ... | 127 „ |
| Umballa, ... | 118 „ |
| Derajat, ... | 110 „ |
| Rawul Pindee, ... | 94 „ |
| Lahore, ... | 86 „ |

The amount however for Umritsur is incorrect, as no Official Vendors are shown opposite the Sealkote district, all being entered as Non-Official, which is a mistake.

43. If the number of Non-Official Vendors appointed is to be so regulated as to give a fair proportion of the discount to Treasurers, then the number of such Vendors in the Lahore and Rawul Pindee Divisions is too great. This however is not the only consideration to be looked to. While on the one hand the appointment of a large number on very small pay is to be deprecated, as being an unnecessary injury to the interests of the Treasurer, and of no real advantage to the public, on the other hand the interests of the stamp revenue and the convenience of the public require that a sufficient number of Vendors be appointed in each district, who shall do a fair amount of business.

At present there are on an average 40 Non-Official Vendors to each district. But if this be a fair average for all practical purposes there seems no reason why Loodiana should require 102, whereas Mooltan has only 11, the former receiving only Rs. 17 each, and the latter receiving Rs. 136 each. Either Loodiana has too many or Mooltan has too few Vendors. The districts with the largest number of Vendors do not necessarily show the greatest increase of revenue. The increase in Mooltan is very much in the same proportion as that in Loodiana.

The 4 districts that show the largest increase of revenue have by no means the largest number of Vendors, Delhi has in fact an exceptionally small number. The average of the other three is 58, which appears to be a fair number for a large and rich district.

Where therefore the number of Vendors has reached a point at which the average remuneration of each is from Rs. 50 to 100 and the number is from 30 to 60 according to the size and character of the district, there seems no object in issuing any more licenses, as the further the number of Vendors is increased beyond this point the lower will be the character of the persons appointed.

The subject is deserving of the attention of Commissioners, and the number of Vendors in each Division might be revised in accordance with these principles.

44. The number of persons punished during the year for breach of the Stamp Law was 1,172, which is slightly less than last year. The largest numbers were—

| | |
|----------------------|-----|
| Kurnal, | 197 |
| Hooshiarpore, | 118 |
| Jhung, | 114 |
| Umritsur, | 78 |
| Sealkote, | 74 |

45. The amount disbursed in rewards under Section LV was Rs. 690, to 139 persons, chiefly in Delhi and Kangra. In the majority of districts no action was taken under this Section.

46. The usual return has been prepared showing in detail the amount
Values of Stamps. of each kind and value of stamps sold.

Foreign Bill Stamps (including Share Transfer Stamps). The amount was Rs. 3,494. The stamps were chiefly of the values below Rs. 1-8 each. The total amount is slightly in excess of the previous year, but is evidently very inadequate, as already remarked.

Receipt Stamps.—The greater part of these were of course the familiar one anna stamp used for receipts for money and for drafts on demand. A few stamps of higher values up to Rs. 6 are entered in this column. It is not clear what these are unless they are Bill Stamps, which should have been shown in their proper column.

The largest sale of receipt stamps was in Lahore, Rs. 3,183, which is more than double the amount sold in Umritsur. The large sale in Lahore is probably partly owing to the large number of official salary bills paid at the Lahore Treasury and to the transactions of the various Banks. But such transactions must bear but a very small proportion to the transactions of the

trading classes among themselves. The trade of Umritsur is known to be many times larger than that of Lahore, and one would have expected to find a much larger sale of receipt stamps in the former city. There is little doubt that receipt stamps are not used by the native community to the extent they should be if the law were fully carried out. The sale of these stamps has not increased from year to year so much as it should have done. The figures are as follows :—

| | | |
|---------|-----|------------|
| 1865-66 | ... | Rs. 19,806 |
| 1866-67 | ... | „ 20,363 |
| 1867-68 | ... | „ 22,872 |
| 1868-69 | ... | „ 23,733 |

Hoondee Stamps.—The figures for the past and previous years are—

| | | |
|---------|-----|------------|
| 1865-66 | ... | Rs. 33,727 |
| 1866-67 | ... | „ 46,837 |
| 1867-68 | ... | „ 58,293 |
| 1868-69 | ... | „ 63,171 |

This gradual increase is satisfactory. These stamps are used chiefly by the native community, as European Banks and firms usually prefer to use printed forms of their own with the value impressed.

The values most used were 6 annas, 12 annas, and Rs. 1-8. These values would cover Bills of Exchange for Rs. 250 to 500, 500 to 1,000, and 1,000 to 2,500 respectively, supposing them to be all drawn singly as Native Hoondees usually are. The highest value sold was Rs. 49, which would cover a bill for a very large amount.

Judicial Stamps.—Of the total sales, amounting to Rs. 15,78,204, no less than Rs. 10,67,613 were on account of the lower values, up to Rs. 32 inclusive, especially the following :—

| | |
|----------|--------------|
| 8 annas, | Rs. 2,85,187 |
| 1 Rupee, | „ 2,00,323 |
| 2 „ | „ 1,09,474 |
| 4 „ | „ 1,12,512 |
| | ————— |
| | „ 7,07,496 |
| | ————— |

The income from these values is nearly half of the entire income from Judicial Stamps.

Non-Judicial Stamps.—The values most used were as follows :—

| | |
|----------|------------|
| 4 annas, | Rs. 56,620 |
| 1 Rupee, | „ 51,800 |
| 8 annas, | „ 46,338 |
| 2 „, | „ 42,253 |
| 4 „, | „ 29,332 |
| 2 „, | „ 25,396 |
| | <hr/> |
| | „ 2,51,739 |
| | <hr/> |

The sales of one anna Non-Judicial Stamps amounted only to Rs. 1,019.

The total income from Non-Judicial Stamps was Rs. 3,03,632. But as already explained the distinction of color was in force for only a portion of the year.

47. This return contains but little information of any importance.

Waste Lands.—Statement
IX.

Two plots of waste or rukh land were sold in the Lahore district, measuring 677 acres, for Rs. 2,461, being about Rs. 3-10 per acre. One plot of 254 acres was sold in the Mooltan district for Rs. 636, being about Rs. 2-8 per acre.

No redemption of land revenue was effected during the year.

The amount outstanding on account of sale of waste lands has been reduced from Rs. 16,317 to Rs. 7,573.

48. Leases of waste lands have been granted to a considerable extent in the Lahore district. Lands in the vicinity of the canal and railway are much sought after by all classes of the people, and much difficulty has been felt in selecting the most suitable applicants. In dealing with such applications regard is had, not merely to securing fair terms for Government, though this is never lost sight of, but also to the character and the services of the applicants. Native gentlemen of independent means, or in the enjoyment of pensions from the State, members of Municipal Committees, retired Native officers of the Army, are all eager to obtain leases of this kind, and as a rule they turn them to good account, and bring large tracts under cultivation which but for their exertions would be nothing but grazing grounds for cattle. The interests of forest conservancy are always kept in view in granting these leases. Every application is referred to the Conservator of Forests for his opinion, and where

there is fuel on the land it is always offered in the first instance to the Railway Company, and if not required by them it is sold to the lessee or to others at the market value. In former days the State incurred much loss by the alienation of lands containing valuable supplies of fuel timber, for which no adequate equivalent was demanded. But now the stock of fuel on Government lands is much better known, its value better appreciated, and its preservation properly cared for. Great hesitation is now shown in sanctioning leases of timber-bearing land sent to this office.

49. In the Annual Report for 1864-65 a comparative statement was given of the Revenues of the Punjab for a period of six years. Four years have passed since then, and it may be interesting to note the progress of the Revenues for a period of 10 years, commencing with 1859-60 and ending with the year under report. Some slight alterations of classification have been made in the interval, but the headings are sufficiently uniform for purposes of comparison.

Total Revenue.

50. It was observed in para. 14 of the Report for 1864-65 that the year 1859-60 formed a good standard of comparison "because while the country "had not then suffered from the distress attendant upon the famine it had "recovered from the effects of the mutiny."

51. The following is a statement of the revenues of the ten years:—

STATEMENT OF THE REVENUES OF THE PUNJAB, FROM 1859-60 TO 1868-69.

| Source of Revenue. | COLLECTIONS. | | | | | | | | | |
|---|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1859-60. | 1860-61. | 1861-62. | 1862-63. | 1863-64. | 1864-65. | 1865-66. | 1866-67. | 1867-68. | 1868-69. |
| Land Revenue and Tribute, | 1,81,68,731 | 1,74,32,026 | 1,81,82,716 | 1,86,24,038 | 1,84,92,651 | 1,85,12,438 | 1,85,85,937 | 1,85,41,831 | 1,86,27,656 | 1,82,69,339 |
| Sayer and Miscellaneous, | 7,01,673 | 5,12,188 | 4,19,604 | 5,54,963 | A 12,46,678 | 8,07,663 | 8,33,817 | 9,78,439 | 9,03,178 | 8,72,189 |
| Excise and Spirits—Abkaree, | 4,98,592 | 3,90,964 | 3,60,882 | 3,41,662 | 4,36,235 | B 4,70,543 | 4,89,846 | 4,77,196 | 5,40,272 | 5,31,560 |
| Opium and Drugs, | 2,46,718 | 2,27,499 | 2,25,991 | 2,37,350 | 2,60,939 | 3,14,464 | 3,16,962 | 3,21,384 | 3,39,152 | 3,59,060 |
| Assessed Taxes, | C 10,84,926 | C 12,24,720 | 9,31,577 | 7,82,152 | 5,16,530 | 4,77,039 | 1,69,967 | ... | 4,58,411 | 2,51,791 |
| Salt and Customs, | 49,56,913 | 62,07,513 | 68,60,981 | 68,56,870 | 74,83,004 | 76,88,551 | 77,97,338 | 82,35,943 | 88,62,236 | 87,83,699 |
| Canal and Irrigation, | 4,73,682 | 7,08,130 | 7,52,697 | 7,36,754 | 8,17,746 | 10,01,971 | 9,64,710 | 11,06,659 | 15,42,851 | 12,45,996 |
| Stamps—Law, Receipt and Bill Stamps, ... | 7,77,924 | 6,44,444 | 9,68,112 | 9,38,792 | 10,17,537 | 11,03,717 | 12,82,996 | 13,03,844 | 17,12,592 | 19,97,958 |
| Sale of Waste Lands and Redemption of Land Revenue, | No Statement | prescribed. | 15,966 | 35,624 | 21,713 | 10,062 | 12,015 | 23,198 | 13,727 | 13,261 |
| Total, ... | 2,69,09,159 | 2,73,47,484 | 2,87,18,526 | 2,91,08,205 | 3,02,93,033 | 3,03,86,448 | 3,04,53,588 | 3,09,88,494 | 3,30,00,225 | 3,23,29,853 |

A Includes 5½ lacs on account of the confiscated Estate of Bullubgurh.

B From this must be deducted Rs. 65,347 for cost of establishments, leaving a net income of Rs. 4,05,196.

C In 1859-60 the income was almost entirely derived from octroi dues, and in 1860-61 the chief portion of the income was also derived from this source.

52. It may here be noted that the details in this statement do not entirely correspond with those recorded in the Account Department, and which are published in the very elaborate and useful volume of Financial Statistics of British India recently issued by the Financial Department of the Government of India. This is owing to the collections of one year being shown in the accounts of another—to differences of classification—and to other similar causes that necessarily produce variations in Imperial and Local accounts. The differences however are less in the later than in the earlier years, as great improvements have been effected during the last three years in the comparison of the Revenue Accounts with the Treasury Accounts, and ensuring the utmost possible uniformity.

The statement of the revenues here given is, however, sufficiently correct for all practical purposes.

| | | |
|--------------------------------|--------------|---------------|
| The revenue has increased from | Rs. | 2,69,09,159 |
| | to | „ 3,23,29,853 |
| | | <hr/> |
| | Increase Rs. | 54,20,694 |

The increase amounts to nearly 54½ lacs of Rupees, or £5,42,000.

It is not to increase of territory or to any material changes of systems of account or administration that this remarkable increase of revenue is attributable. It is entirely to the healthy expansion of all sources of income during these years of peace and plenty, and in particular to the development of the Salt and Stamp Revenues.

Dividing the ten years into two periods of five years each, it will be found that the income of the first five years was Rs. 14,23,76,407, or an annual average of Rs. 2,84,75,281. The income of the second five years was Rs. 15,71,58,508, or an annual average of Rs. 3,14,31,701.

The average annual revenue of the 2nd period shows an increase of nearly 30 lacs of Rupees over the former period. There would have been a still greater increase had not the seasons been so unfavorable during the last two years.

The total income of the past year is Rs. 6,70,272 less than the previous year.

The decrease is observable under every head except that of Stamps, and Opium and Drugs. The causes of this have already been explained under the proper heads.

The increases of the last over the first of the ten years are as follows:—

| | | | | | |
|-------------------|-----|-----|-----|-----|-----------|
| Land Revenue, | ... | ... | ... | Rs. | 1,00,608 |
| Miscellaneous, | ... | ... | ... | ,, | 1,70,516 |
| Abkaree, | ... | ... | ... | ,, | 32,968 |
| Opium and Drugs, | ... | ... | ... | ,, | 1,12,342 |
| Salt and Customs, | ... | ... | ... | ,, | 38,31,786 |
| Canals, | ... | ... | ... | ,, | 7,72,314 |
| Stamps, | ... | ... | ... | ,, | 12,20,034 |
| | | | | | <hr/> |
| | | | | | 62,40,568 |
| | | | | | <hr/> |

In this statement the heading "Assessed Taxes" has been excluded, because the form of the tax varied from year to year.

In the return of 1864-65, alluded to, the heading of Assessed Taxes, previous to 1861-62 included Octroi duty, which is not at present shown in the Imperial returns at all, but is treated as a Local or Municipal Fund.

From the year 1861-62 to 1865-66 an Income Tax was levied. In 1867-68 there was a License Tax, and in 1868-69 a Certificate Tax—an impost of a lighter character than the Income Tax. In considering the increase of the Revenue of the province it is more convenient to exclude the head of Assessed Taxes. But if the heading be included it will be necessary, in order to make a fair comparison between the income of 1868-69 and that of 1859-60, to add to the former the amount of Octroi duty levied. Of this no return is at present rendered to this department, but the amount cannot be less than 12 lacs of Rupees. The total increase of Revenue therefore, including Assessed Taxes, in ten years amounts to about 67 lacs of Rupees, or £ 670,000.

The Land Revenue, considering that it is by far the most important source of income, shows the smallest fluctuations. In the year 1860-61 it was exceptionally low owing to the famine. In the other years it varies from Rs. 1,81,68,731 in 1859-60 to Rs. 1,86,27,656 in 1867-68. But had the collections in 1868-69 not been impeded by the famine, the income of that year would have exceeded that of any other, for the demand shows a considerable increase.

The Miscellaneous Land Revenue is practically but a subordinate heading of the Regular Land Revenue, and whether an item shall be treated as "Regular" or "Miscellaneous" depends on questions of account.

Taking the two together, the progressive increase is as follows :—

| | |
|---------|-------------|
| 1859-60 | 1,88,70,404 |
| 1860-61 | 1,79,44,214 |
| 1861-62 | 1,86,02,320 |
| 1862-63 | 1,91,79,001 |
| 1863-64 | 1,97,39,329 |
| 1864-65 | 1,93,20,101 |
| 1865-66 | 1,94,19,754 |
| 1866-67 | 1,95,20,270 |
| 1867-68 | 1,95,30,834 |
| 1868-69 | 1,91,41,528 |

The variations are more owing to the Miscellaneous Revenue than to the Regular Revenue. Thus, in 1863-64 there was a large increase owing to the inclusion of the Revenues of the confiscated estates of Bullubgurh.

The Abkaree income was greatly affected by the change from the Farming system to the Sudder Distillery system in 1863. The income had been gradually declining up to that time. It reached its lowest point in 1862-63, when it was only Rs. 3,41,662. Since then it has gradually risen, till in 1867-68 it was higher than in any former year and very nearly maintained this height in 1868-69. The new system is now thoroughly established and the income is likely to remain steady.

The income from Opium and Drugs was greater in 1868-69 than in any previous year. There has been a steady increase since the year 1861-62.

The most remarkable increase of all is that under the head of Salt and Customs. But the income of 1859-60 appears to have been exceptionally low. It suddenly increased by about $11\frac{1}{2}$ lacs in the following year; since when it has steadily increased by an average of 3 or 4 lacs a year.

The increase has been slightly greater in the Salt Range than on the Imperial line as regards the duty on Salt. But if Sugar be included the increase has been greatest on the Imperial line.

Thus in 1860-61 and 1868-69 the duties were as follows :—

| | 1860-61. | | 1868-69. | |
|-------------------------------|-----------|----------|-----------|----------|
| | Salt. | Sugar. | Salt. | Sugar. |
| Delhi and Hissar Line, | 31,48,089 | 2,25,690 | 42,87,463 | 5,62,032 |
| Salt Range, | 27,43,858 | .. | 37,80,581 | .. |

The income from Canals has increased steadily from year to year, except in the last year, when there was a considerable falling off. The highest point was reached in 1867-68, when the income was 15½ lacs.

The Stamp Revenue was exceptionally low in 1860-61, owing probably to the famine. Since then it has increased from year to year up to the year 1866-67. After this, owing to the revision of the scale of duties, the increase was still more rapid, until in the last year the revenue amounted to nearly 20 lacs of Rupees, or about three times the sum realized ten years before.

Alluvion and Diluvion.
Statements X and X A.

53. The increase to the Government rent-roll from alluvion during the year was Rs. 78,126, which exceeded the loss from diluvion by Rs. 23,494.

The remissions of demand on account of inundation amounted only to Rs. 3,564, being Rs. 27,391 less than in the previous year. This decrease may be attributed to the scanty rain-fall of the year, and the consequent absence of floods. Similarly the excess of alluvion over diluvion is owing to the low state of the rivers; but independently of this, improvements in management have been carried out in Mooltan and Bunnoo, which have caused an increase of revenue, and for which great credit is due to Mr. Macauliffe and Mr. Priestley, Assistant Commissioners.

54. The quantity of land taken up for public purposes was 4,321 acres, for which compensation to the extent of Rs. 1,45,557 was paid, and a reduction of Rs. 1,398 made in the Government rent-roll. Of the land taken up, 1,054 acres was for roads; 2,775 acres for canals in the Rohtuk, Umballa, Lahore and Mooltan districts; 33 acres for Railway purposes; and 459 acres for buildings and miscellaneous purposes. Rs. 329 were added to the rent-roll on account of 404 acres of land taken up in previous years, which were restored to the owners this year.

Compensation for land
taken up for public pur-
poses. Statement XI.

55. A great advance has been made of late years in the disposal of claims for compensation. In former years great delays used to occur. These existed up to a recent time in the Umritsur district, and in the Peshawur district a case of the year 1865 was reported as undisposed of at the end of the year, but it has been disposed of during the current year. In all other districts all old cases have been disposed of and new claims are never inordinately delayed.

Both the extent of property taken up and the amount of compensation paid this year show a great decrease on last year's figures, which were exceptionally high.

The average compensation paid this year for the land taken up was Rs. 33-11 per acre, which is higher than last year; but the land appropriated was chiefly in the Umballa and Umritsur districts, where it is very valuable.

56. The salient feature of the return of Revenue assignments for this year is the large extent of the corrections of former figures on account of errors discovered. The cause of this is that in April 1868 a circular was issued from this office directing a searching enquiry into the state of the Maafee registers and misls. The corrections made in the past year are for the most part the result of that enquiry, and will be more fully explained when the information is complete for the province. The present return represents the state of the Revenue assignments of the province with more accuracy than has been possible in former years.

The total area now shown to be alienated is 48,26,222 acres, bearing a Revenue of Rs. 31,36,702. This amount is not materially different from that reported last year, Rs. 31,14,482, as the additions and reductions have nearly balanced each other.

It is in the number of holders that the greatest difference is shown. Last year the number reported was 86,204; it is now 1,29,573.

The new grants during the year amounted only to Rs. 5,778, while the lapses amounted to Rs. 39,328.

The investigation above alluded to brought to light a number of new cases requiring the orders of superior authority. These represented a Revenue last year of Rs. 1,08,030; this has now increased to Rs. 1,70,189.

The largest corrections on account of errors occurred in the following districts:—

| | |
|---------------|-------------------|
| Delhi. | Dera Ismail Khan. |
| Sealkote. | Dera Ghazee Khan. |
| Goojranwalla. | Peshawur. |

The amount of Government Revenue assigned to Jagheerdars and Maafedars has not decreased very materially during the last 5 years. In 1864-65 it stood at Rs. 31,79,000. The decrease is not much over Rs. 40,000.

Pensions.
Statement XIII.

57. The number of pensioners was reduced during the year from 6,155 to 5,626, and the amount of pensions from Rs. 11,77,996 to Rs. 11,50,174.

Pensions to the amount of Rs. 35,833 lapsed; and 393 pensions, amounting to Rs. 22,604 a year, were bought up. These were almost entirely pensions held by members of the Ex-Royal family of Delhi, special sanction having been accorded by Government to the purchase of these pensions. 122 new pensions, amounting to Rs. 31,054, were granted during the year. The greater portion of the reduction of Rs. 27,822, which has taken place in 1868-69, may therefore be regarded as resulting from the large amount of pensions bought up.

PART II—ADMINISTRATIVE.

Coercive processes for the
realization of Revenue.
Statement XIV.

58. The number of dustuks issued, 32,407, was less by 4,932 than in the previous year. The Delhi, Hissar and Umballa Divisions however show an increase. The largest number were issued in the Umritsur district, 5,194, which number it is observed exceeds all the Divisional totals except Mooltan, in which the large number issued in the Mooltan district, 4,427, raises the Divisional total to 7,650. It is not explained by the Deputy Commissioner Umritsur why so large a number of dustuks had to be issued in his district. In the Simla, Jhelum, Goojrat and Shahpore districts no dustuks were issued.

The amount of Dustuk Tulabana realized was Rs. 25,643, of which Rs. 13,141 was expended and Rs. 12,487 credited to Government.

There were no cases of imprisonment in default of payment of the Government Revenue. In 67 cases, 3 less than in the previous year, there was distraint of property on this account. These cases were confined to a few districts, the largest number, 28, occurring in Mooltan.

Kham Holdings. State-
ment XV.

59. The number of estates held under direct management has increased from 120 to 126. This change has been caused by the number in the Bunnoo district having increased from 34 to 44, and in Kohat from 20 to 23. In Dera Ismail Khan the number has decreased from 64 to 58.

The net demand from these estates for the year was Rs. 70,330, and the collections amounted to Rs. 69,640, being Rs. 7,884 more than the previous year.

60 The following table exhibits the state of these
Tuccavee. Statement XVI. advances for the two years :—

| Year. | ADVANCES. | | | Advances due. | Collections. | Total outstanding at the close of the year. |
|-------------|------------------------------------|-----------------------------|----------|------------------|--------------|--|
| | Remaining of previous years. | Made during the year. | Total. | | | |
| 1867-68, .. | 1,83,629 | 57,670 | 2,41,299 | 73,176 | 68,007 | 1,73,292 |
| 1868-69, .. | 1,71,072 | 2,81,484 | 4,52,556 | 83,704 | 65,396 | 3,87,160 |

The amount of advances made during the year considerably exceeds that of the previous year. This increase is particularly noticeable in the districts of the Hissar Division, where the advances have risen from Rs. 15,350 in 1867-68 to Rs. 1,65,327 in 1868-69. In the districts of the Jullundhur, Lahore and Derajat Divisions there has also been a considerable increase of these advances.

The advances over-due amount to Rs. 20,938, against only Rs. 7,475 the previous year. The amount falling due within the year was very little more than the previous year, while the amount collected was somewhat less. The falling off in repayments however is almost entirely in the Hissar and Delhi Divisions, where there was great agricultural distress. In the great majority of districts the over-due advances are very trifling in amount.

A great impetus has been given to the system of agricultural advances during the year.

The works constructed by means of Tuccavee advances in the past and previous years are as follows :—

| Year. | WELLS. | | TANKS. | | CANAL CUTS. | | BUNDS. | |
|-------------|------------|------------|------------|------------|-------------|------------|------------|------------|
| | Completed. | Commenced. | Completed. | Commenced. | Completed. | Commenced. | Completed. | Commenced. |
| 1867-68, .. | 265 | 382 | 2 | .. | 15 | 4 | 1 | 1 |
| 1868-69, .. | 964 | 906 | 18 | 127 | 9 | 18 | 5 | 12 |

61. The Accountant General, in a letter (No. 844 of 15th September) which will be found among the appendices, states that he was prevented from visiting so many of the Treasuries as he desired. But in the case of several of the Treasuries which he did visit he was not satisfied with the results of his inspection, and he has made proposals to Government for the improvement of the management of Treasuries.

62. In the course of the year the Treasury Clerk at Delhi (Mr. Shuldham) was convicted of embezzlement, and sentenced to imprisonment by the Chief Court. The Deputy Commissioner took measures to improve the system and render a recurrence of such practices impossible.

63. Treasuries are usually in charge of an Assistant Commissioner or of an European Extra Assistant Commissioner. These officers are invested with Judicial powers, and are also entrusted with a share of the general duties of the district. Unless the officer has a special aptitude and taste for Treasury work, the tendency is to sacrifice it for the other duties on which he is engaged. The charge of a large Treasury is sufficient to occupy the greater part of the time and attention of an officer, and cannot be satisfactorily fulfilled unless he is relieved, wholly or very nearly so, of all other duties. It is to be hoped that the representations of the Accountant General will lead to substantial improvements in the system.

64. The following is an abstract of the business instituted and disposed of during the year 1868-69, as compared with the previous year :—

Revenue Business.
Statement XVII.

| Year. | Pending. | INSTITUTED. | | | | | | Total pending and instituted. |
|--------------|----------|-------------|---------------|---------------|----------------|---------|-----------|-------------------------------|
| | | Settlement. | Land Revenue. | Registration. | Miscellaneous. | Excise. | Accounts. | |
| 1867-68, ... | 5,172 | 9,787 | 7,396 | 47,266 | 53,927 | 7,865 | 57,018 | 1,88,431 |
| 1868-69, ... | 5,676 | 6,284 | 9,925 | 48,012 | 70,134 | 6,861 | 13,754 | 1,60,643 |
| | + 504 | - 3,503 | + 2,529 | + 746 | + 16,207 | - 1,004 | - 43,264 | - 27,785 |

| Year. | DISPOSED OF. | | | | |
|-----------------|--------------|-----------------------------|-------------|----------|----------|
| | On trial. | Adjusted or with- drawn. | Struck off. | Total. | Pending. |
| 1867-68, | 1,80,737 | 412 | 1,668 | 1,82,817 | 5,614 |
| 1868-69, | 1,48,440 | 529 | 1,362 | 1,50,331 | 10,315 |
| | - 32,297 | + 117 | - 306 | - 32,486 | + 4,701 |

The decrease under the head of "Accounts" is nominal. It is owing to an improved system of classification. In former days every transaction in the Treasury was counted as a "case." Now only those in which a vernacular record is made are counted as cases. The ordinary receipts and payments of the Treasury are no longer shown separately as so many items of Revenue business. This change of system affects more particularly the districts where there are large Treasuries, such as Lahore, Delhi &c.

The increase under the head of "Miscellaneous cases" has been pretty general; the Peshawur district shows the largest increase, 4,449 cases; but the Deputy Commissioner has not noticed the subject in his report. In the Peshawur district also the unusually large number of 3,175 cases remained pending at the close of the year; one of these, a Maafee case, is shown to have been pending since 1849.

65. No satisfactory explanation can be elicited from Peshawur as to the cause of the inordinate delay in disposing of Maafee cases relating to that district. The Deputy Commissioner says "perhaps there may be political reasons" &c. The discredit, however, cannot be attached to any one officer in particular, as there have been many officers in charge of the district successively since this case was instituted. This is unfortunately not the only instance of delay and neglect on the part of the Peshawur district authorities, in the discharge of Revenue business. But it is only fair to add that they are well known to be hard pressed with Political and Criminal work. The duties of Peshawur are arduous, and the place is unhealthy and not very popular. The district requires a strong staff.

66. The pending file has increased in almost every district, but in no district except Peshawur is it excessive. But the amount of business has seriously increased. Although there is nominally a decrease of 27,785 in the number of cases instituted, including those pending from former year, this is almost entirely due to the change in recording "Account" cases already explained. The increase of 16,207 miscellaneous cases is a substantial increase of work. Most of these cases are disposed of by the Deputy Commissioner or some senior Assistant. They include applications of all sorts connected with the Revenue Department;—a large number being petitions for copies of orders, and petitions connected with the grazing dues, also complaints, applications for leave, promotion, transfer &c. In the large districts petty work of this kind makes a large demand on the time of Revenue Officers.

67. There is a considerable increase in the number of Land Revenue cases. Dustuks, Tuccayee advances, and balances are included under this head.

Registration includes chiefly cases of mutations of landed property and of village servants. There is a slight increase, but this work does not involve much labor on the part of the higher officers, as the preliminary investigations are usually performed by the Tehseeldars.

Excise cases include those under the Abkaree Laws and under the Stamp Laws, not being Criminal prosecutions. These cases show a decrease, as there have been fewer infringements of these Revenue Laws.

68. The number of appeals instituted in Commissioners' Courts was 1,009, being 410 less than in the previous year; whilst in Deputy Commissioners' Courts the number, 123, is only 3 less than in 1867-68. The greatest decrease is observed to have taken place in the Peshawur Commissioner's Court, in which there were but 108 appeals instituted, against 392 in the previous year.

Revenue Appeals. State-
ment XVIII.

247 appeals out of the 1,439 for disposal remained pending at the close of the year, the date of the oldest of the pending cases being the 8th March 1867. This case is in the Court of the Commissioner Jullundur Division.

The average duration, 63 days in Commissioners' Courts and 28 days in Deputy Commissioners' Courts, is in excess of the previous years' average, and must be regarded as high, especially for Commissioners' Courts. The lowest average for Commissioners' Courts is that of the Delhi Division, 6 days; and the highest that of the Commissioner of Peshawur, 305 days. The Derajat and

Umritsur Commissioners' Courts also show very high averages, 108 and 76 days respectively.

Amongst the Deputy Commissioners' Courts that of Peshawur shows the highest average, 140 days. In Goojranwalla and Goojrat also the averages were very high, 74 and 70 days.

The appeals in the Revenue Department are for the most part of a very simple character, and as they are so few in number there is no reason whatever why there should be any delay in their disposal, or any considerable number pending at a time.

The total number for disposal before Commissioners was 1,313, which gives about 11 cases a month for each Commissioner, the actual hearing of which could not occupy many hours. Yet of this small number of appeals 205 remained undisposed of at the end of the year, of which no less than 80 were before the Commissioner of Peshawur and 37 before the Commissioner of Umballa.

The largest number pending before a Deputy Commissioner was in Goojranwalla, where there were 39 out of 42 for the whole province.

The Commissioner of Hissar had no appeals pending, the Commissioner of Delhi only 1, the Commissioners of Rawul Pindee and Mooltan 9 each.

69. These facts add to the abundant evidence already existing to show that there is a general tendency to neglect the Revenue Administration, in consequence of the increasing pressure of Judicial business.

70. These statements show the work of the Financial Commissioner's Office in connection with disposal of recommendations for Revenue-free grants. There were 314 cases instituted, of which 59 were disposed of by the Financial Commissioner's own orders, and 255 were reported to Government. Not one remained pending. Of Miscellaneous cases there were 22 for disposal, of which 19 were disposed of.

71. An improved classification was introduced during the year. The appeals to the Financial Commissioner are either Judicial or Administrative. The former are regular or special appeals from orders passed in suits regarding land in districts under Settlement, and in respect of which the necessary appellate jurisdiction has been conferred on the Financial Commissioner under Section 22 of Act XIX of 1865.

Maafee and Miscellaneous cases. Statement XIX.

Appeals to Financial Commissioner. Statement XX.

The Administrative appeals are those from the orders of Commissioners and Deputy Commissioners and Settlement authorities in their executive and fiscal capacity. These relate to appointment and dismissal of Government and village servants, assessment, partition, and the like.

72. The Judicial appeals were very few in number during the year, being only 14 regular and 36 special = 50. These were chiefly from the Rawul Pindee and Lahore Divisions.

The Administrative appeals for disposal were 223 in number. The greatest number were from the following Divisions :—

| | | | | | | |
|-------------------|-----|-----|-----|-----|-----|----|
| Jullundhur, ... | ... | ... | ... | ... | ... | 39 |
| Lahore, ... | ... | ... | ... | ... | ... | 38 |
| Umritsur, ... | ... | ... | ... | ... | ... | 37 |
| Rawul Pindee, ... | ... | ... | ... | ... | ... | 35 |

The total number of appeals for disposal was 273 : Judicial 50, Administrative 223 = 273.

Of which 162 were rejected,
 - 46 confirmed after hearing,
 13 reversed,
 2 modified,
 8 returned for reinvestigation.

Total disposed of, 231

There remained pending at the close of the year :—

| | | | | | |
|----------------------|-----|-----|-----|-----|----|
| Regular appeals, ... | ... | ... | ... | ... | 11 |
| Special, ... | ... | ... | ... | ... | 9 |
| Administrative, ... | ... | ... | ... | ... | 22 |
| | | | | | — |
| Total, ... | | | | | 42 |
| | | | | | — |

The oldest case pending is dated 12th October 1868, and is an Administrative appeal from Geordaspore.

73. These figures show that the Vernacular work of this office is in a better position than it has been for many years. But the institutions of Judicial cases have certainly been unusually few in number. This is partly

owing to the fact that there were a considerable number of appeals pending with the Settlement Commissioner, who was much pressed with executive work during the year.

English work of Financial
Commissioner's Office.

74. There has been a very large increase of work in this office during the last few years.

The number of letters received and issued during the past and previous years is as follows :—

| <i>Years.</i> | <i>No.</i> |
|---------------|------------|
| 1866, | 11,284 |
| 1867, | 12,396 |
| 1868, | 12,895 |
| 1869, | 16,072 |

The number of returns received and issued is as follows :—

| | |
|------------------|-------|
| 1866-67, | 4,163 |
| 1867-68, | 5,211 |
| 1868-69, | 6,994 |
| 1869-70, 8 mths. | 6,173 |

If the average of the last 8 months is kept up during the remaining 4 months of the current year the number will be upwards of 9,000. But it is not likely to be quite so high as this, as some special returns connected with the famine have recently been discontinued. Still there is the fact that during 8 months of the current year the number of returns received and issued was almost equal to that of the whole preceding year, and far above that of former years.

75. But though the increase of work of late years has been so very heavy, it is gratifying to be able to report that there are practically no arrears, a result which has only been attained by the most strenuous exertions on the part of every member of the office, from the Financial Commissioner downwards. Indeed, this result would have been physically impossible but for the appointment of an additional Financial Commissioner in 1867 to clear off the old arrears of appellate work, and for the fact that since the establishment of the Chief Court there has been a considerable decrease of regular Judicial cases instituted in the Financial Commissioner's Court.

PART III.—SETTLEMENTS.

Regular and Summary
Settlement. Statements
XXI, XXII and XXIII.

76. The Settlement Commissioner, Mr. E. A. Prinsep, has submitted a very full and valuable report, which is printed *in extenso* elsewhere.

77. During the year operations were commenced in three new districts, viz., in Montgomery, Hazara and Mokutsur and Mamdote illakas of the Ferozepore district.

78. In the Montgomery district 4,87,811 acres were measured, work having commenced in the middle of May 1868. The charge of the Mokutsur and Mamdote circle was transferred during the year from the Settlement Officer of Lahore to the Assistant Settlement Officer of Montgomery, Mr. C. A. Roe, and nearly 70,000 acres were measured. The work was interrupted owing to the suspicious conduct of Nund Lall, the Officiating Extra Assistant Commissioner in charge, during the early part of the year. In Huzara 3,63,120 acres were surveyed from July 1868 under Lieutenant Wace, but a great impediment was offered to the establishment employed in this district by the disturbances that lasted from July to November.

In addition to the measurements, a considerable amount of work was performed, such as reviewing and investigating rent-free tenures, preparing village title-deeds and note books; and in Huzara, drawing out tribal title-deeds. The Settlement Commissioner has commented on the small amount of Judicial work performed by Lieutenant Wace, in Huzara; but the Officiating Financial Commissioner is inclined to think that Lieutenant Wace acted wisely in not taking up cases of this character before he had ascertained the general nature of proprietary right in this strange and difficult district. Moreover, the question of the law of limitation, which is now before the Government, not having been settled, it would have been impracticable to make much progress with this branch of the Settlement.

The progress of the work in the Montgomery and Huzara districts and in the Mokutsur-Mamdote circle is believed to be quite satisfactory.

79. During the year under report the Settlement of four districts was practically concluded, viz., Goojrat, Goojranwalla, Lahore and Kangra.

In Goojrat and Goojranwalla there merely remained at the beginning of the year under report a little miscellaneous work. In Goojrat this was finished by Lieutenant Wace in May, with the exception of a few cases and

appeals transferred to the District Courts., In Goojranwalla all the measurement work was completed by the end of the first quarter. Lieutenant R. P. Nisbet reverted to the regular line on the conclusion of the Goojranwalla Settlement, as did also Lieutenant Waterfield on the conclusion of that of Goojrat.

80. The Settlement of the Lahore district was anticipated to occupy $2\frac{1}{2}$ years. The time actually occupied was 3 years in two pergunnahs and $3\frac{1}{2}$ years in the remaining two pergunnahs. The delay was caused by the large amount of Judicial work, the prostration of the whole establishment on two separate occasions by cholera and sickness, and by the misconduct of Officiating Extra Assistant Commissioner Nund Lall, who was eventually convicted of corruption and sentenced to imprisonment.

The work actually performed during the year, in addition to miscellaneous duties, was as follows :—

| | | | |
|-----------------------------------|-------|---------|-----|
| Judicial suits decided, | 3,421 | Pending | 229 |
| Appeals, „ | 454 | „ | 24 |
| Rent-free tenures reviewed, * 984 | | „ | 10 |

894 villages, assessed with a juma of Rs. 3,82,434. Besides the few pending cases above detailed, it remained to announce the Khewat distribution in 3 pergunnahs and to clear up miscellaneous work. All this was finished by the end of June 1869, and the Settlement establishments were removed from the district. The Settlement Officer, Mr. L. Saunders, left the Settlement Department in May in order to take up charge of the Jullundhur district, and Extra Assistant Commissioner Mohommed Hyat Khan brought proceedings to a close.

81. A very large quantity of work, of which a detail will be found in para. 48 of the Settlement Commissioner's Report, was performed in the Kangra district, under the supervision of Mr. J. B. Lyall, during the year, leaving but a comparatively small amount to be done before closing operations, which occurred in August 1869. The Kooloo Tehseel was surveyed, and an adequate record of rights was drawn out for it and for Spiti. A large number of rent free tenures have to be reported, no competent orders yet having been passed on them. The Settlement made by Mr. Barnes not having expired, only a revision of records has been generally made in this district, but all lapsed

* This is exclusive of Miscellaneous investigations connected with Pensions, Inams, and the like, which amounted to 2,235.

Maafees have been assessed by the Settlement Officer, who has also recorded the assessment to be levied on the lapse of existing life tenures.

The status of tenants, as recorded in Mr. Barnes' Settlement, has been altered by Mr. Lyall, who, seeing that a Bill similar in some respects to the Punjab Tenancy Act was about to become law, did not alter the status recorded in the previous Settlement, and made such a record of the circumstances and incidents of each tenant that in the event of a dispute being brought into Court, there will, it is believed, be no difficulty in classifying tenants under the different headings of that Act. There is consequently no revision of the Settlement entries now necessary.

The method of administration of the Government Forests in the Kangra district was elaborately discussed and matured by Mr. Lyall, in communication with the Conservator of Forests, and the matter is now before the Government.

82. In all the Settlement Courts there were 1,446 appeal cases on the file during the year, and all were decided but 486, of which 395 were pending before the Settlement Commissioner.

There were 852 cases decided in subordinate Settlement Courts; in which the orders in 508 cases were upheld, 139 cases were remanded for further enquiry, and in 205 cases the orders were reversed.

Thus remands or reversals occurred in 40 per cent. of the total number of cases decided, which is excessively high.

The greatest number of appeals were decided by Mr. L. Saunders, Settlement Officer of Lahore, 392; and by Amin Chand, in Kangra, 245. The percentage of remands and reversals in the Court of the former officer was 36, and of the latter 55. The Settlement Commissioner is unable to explain this very high proportion of cases in which the judgment of the Court of first instance was impugned, and he states that in his own Court he has found "the judgments of the lower Courts generally very good." In Mr. Lyall's Court the percentage of orders reversed and of cases remanded was 33. The Settlement Commissioner states that in his Court the orders of the lower Courts were only impugned in 10 per cent of the cases. The delay in the decision of appeals by the Settlement Commissioner is to be regretted, but the file has since the close of the year been considerably reduced.

83. The total cost of Settlement operations during the year was Rs. 2,43,362, of which Rs. 31,119 was chargeable to District Budgets and Rs. 2,15,843 to Settlement Budget, being less than the budgetted amount by Rs. 89,470. This saving on the sanctioned amount is owing to the revised schedules for the districts newly brought under Settlement not having been received till a considerable portion of the year had passed. An endeavour was made to divert the surplus to the extension of the Settlement to frontier districts, but for this also the sanction of Government was not received in time. The chief portion of the expenditure was incurred in concluding operations in the four districts that have been completed.

The estimated cost of the Settlement of the four districts of Goojrat, Goojranwalla, Lahore and Kangra was Rs. 6,96,736. The amount actually spent is Rs. 6,49,031, shewing a saving of Rs. 27,705 on the sanctioned amount. Rs. 72,164 have also been credited to Government on account of the surplus fees realized in these districts.

84. During the last $6\frac{1}{2}$ years seven districts have been settled, viz., the 4 above-mentioned and the three districts of the Umritsur Division. The revenue assessed is 57 lakhs, and the area 16,000 square miles. The total cost, after deducting surplus fees credited to Government, is Rs. 7,12,035 or about 13 per cent of the juma, and not 14 per cent as stated by the Settlement Commissioner. The expenditure is Rs. 57,000 less than the sanctioned budget provision, without taking surplus fees into account. This certainly shews that due economy has been practised by the Settlement Commissioner.

85. In making a review of the financial results of the Settlement of the six districts marginally noted (in Kangra there has been no revision of assessment), it must be observed that the previous Settlements were only made for ten years. Including the increased revenue due to canal irrigation there is an immediate increase of $3\frac{1}{2}$ per cent. on the former revenue; the increase rising progressively to 15-three-fifths per cent at the end of 15 years. But, excluding the Canal revenue, there is an initial decrease of Rs. 22,582.

1. Umritsur.
2. Sealkote.
3. Goordaspoor.
4. Goojrat.
5. Goojranwalla.
6. Lahore.

Taking the three districts first named in the preceding para. there is a present decrease, including the Canal revenue, of Rs. 18,712, but this is covered by an increase after three years from the announcement of the assessment of Rs. 53,000, mounting up gradually to Rs. 2,31,718 after 15 years.

when the net increase will be Rs. 2,16,004, or rather more than $6\frac{1}{2}$ per cent. on the former revenue.

In Goojrat, Goojranwalla and Lahore there is a present increase (Land Revenue and Canal) of Rs. 1,97,130, to be further enhanced by Rs. 23,235 after 3 years, and which, periodically gaining accessions, will amount after 15 years to Rs. 3,67,335. Thus at the end of 15 years the total increase in these three districts will be Rs. 5,64,465, or Rs. $34\frac{1}{2}$ per cent. on the previous juma.

It should be explained that the Canal revenue here referred to is not the rate taken by the Canal Department as the price of the water (*abiana*), but what is known in the Punjab as the water-advantage revenue, being assumed to be a moiety of the increased rental arising from Canal irrigation.

86. It is desirable to allude to the status of tenants as recorded in the completed Settlements. No alteration was made in the status as recorded in the former Settlement of the Goojrat and Kangra districts. In the remaining districts, a revision of the entries made in the record of the new Settlement will be necessary, and is about to be undertaken. Though troublesome, it is not anticipated that any real difficulty will be experienced, or that the work cannot be performed by the existing district establishments.

87. The arrangements referred to in para. 100 of the Settlement Commissioner's report for giving to the people copies of the field maps and title-deeds lithographed on cloth, appear to be excellent.

88. Allusion is made in para. 103 of Mr. Prinsep's report to a new system of recording the measurements, whereby the Khasrah, or field register, is doubled up with the Khateoni. The Officiating Financial Commissioner recently sent for the records of a village prepared in this way, and being impressed with the conviction that they could not work, he desired that the experiment might be discontinued. It is as though a merchant were to attempt to keep his accounts without a ledger.

89. It is much to be regretted that the final reports of the seven districts that have been settled are, with one exception, in embryo, or altogether uncommenced. The exception is Lieutenant R. P. Nisbet's report on the Settlement of the Goojranwalla district, which was received by the Settlement Commissioner on the 31st October 1868. Captain Waterfield is writing that of Goojrat, Mr. Saunders that of Lahore, and Mr. Lyall that of Kangra. The reports of

the Umritsur, Goordaspoor and Sealkote districts are still to be written by Mr. Prinsep, who expresses a hope that they will be ready by the close of this year.

90. The Officiating Financial Commissioner concurs in the belief expressed by Mr. Prinsep, that the quality of the work done in the Settlement Department is generally good and the cost moderate.

91. No increase of assessment is anticipated in the Montgomery district, which is suffering from previous over-assessment, and from the receding of the Ravee, which has thus left dry a quantity of land that used to be fertilized by its floodings. In Huzara some increase may be looked for, but probably to no very great amount, reference being had to the political considerations which must necessarily influence the action of our Settlement Officers there.

92. It is to be hoped that the Settlement Commissioner will not delay to submit the registers of those revenue-free tenures on which the orders of superior authority are required.

PART IV.—STATISTICAL AND MISCELLANEOUS.

93. The memo. attached to the detailed return of rain-fall shows that the fall during the regular rainy season, that is, from 1st April to 1st October, was much less than in the previous years, being only 16.1 inches; but on the other hand, the fall in the cold weather from 1st January to 1st April was slightly higher, being 8.2 inches.

Rain-fall.
Statement XXIV.

The total average fall was 25 inches, against 30 in the previous year. The annual average has varied during the last few years as follows:—

| | | | |
|--------------|-----|-----|------|
| 1864-65, ... | ... | ... | 28.9 |
| 1865-66, ... | ... | ... | 26.8 |
| 1866-67, ... | ... | ... | 22.9 |
| 1867-68, ... | ... | ... | 30. |
| 1868-69, ... | ... | ... | 25. |

There was a general failure of rain in August and September, just at the time when it is most wanted for the maturing of the autumn crop and the preparation of land for the spring crop; so that though the rain-fall of the year was not in the aggregate much below that of former years, it was so unseasonable and capricious as to cause considerable distress.

94. The entire subject, however, of rain-fall, temperature and meteorology generally is now reported on separately by Dr. Neil, Meteorological Reporter for the Punjab.

95. In last year's report the area of the British possessions of the Punjab was stated to be 95,768 square miles. The area shown in the statement now prepared is 102,001 square miles.

Area.
Imperial Return I.—A. 1.
No. XXV.

The difference, of 6,233 square miles, is almost entirely owing to the inclusion in the area of the Kangra district of four * jagheers which were not included last year, and to the more correct measurement of the rest of that district in connection with the revised Settlement now brought to a close. There are also some minor variations in other districts, owing to exchanges of territory and to more correct measurements.

* Jagheer of Raja of Goleir.
" " Seeba.
" " Nadown.
" Rai Gyan Sing of
Koolloo.

Of the total area, 31,513 square miles are cultivated, 25,333 culturable, and 45,155 unculturable.

The unappropriated waste at the disposal of Government consisted at the end of the year of 8,331,075 acres, or about 13,000 square miles. But this did not include the extensive grazing lands of the Jhelum district.

In the districts of Rawul Pindee, Mooltan, Jhung and Montgomery, where the Government wastes are extensive, the whole area has been classed as culturable, as the exact proportion of unculturable land is not ascertainable at present.

The area of land at the disposal of Government sold or granted during the year was only 13,305 acres, of which 9,854 consisted of Rukh lands leased for cultivation in the Lahore district.

96. The census of 1868 still forms the basis of this return. There have been various increases and decreases in the district totals, owing chiefly to territorial changes. But the main facts are the same as before.

Population.
Imperial Return I.—D.
No. XXVI.

97. The assessed area has increased from 61 millions of acres to 65 millions. But most of this increase is owing to the more correct measurement of the assessed area of the Kangra district. The increase is entirely in the uncultivated area.

Surveyed and Assessed
Area.—Imperial Return
I.—E. 2.
No. XXVII.

In the cultivated area there is a decrease, chiefly under the head of unirrigated (or Barani) land, and also, but not to so great an extent, under the head of

lands irrigated by wells and private canals. There is an increase of 150,000 acres in the area irrigated by Government works. These results were the natural consequence of the drought that prevailed last autumn, and furnish ample proof of the great value of canals at such a time.

Of the 65 millions of acres of assessed area 20 millions are under cultivation; of this a little less than one-fourth is irrigated by wells and other private irrigation works, and little more than one-twentieth by Government irrigation canals. The rest may be said to be entirely dependent on rain. But the area irrigated by canals is steadily on the increase, and though the rate of increase in a year of drought is exceptionally high it is not likely that it will all be lost again in years when the rain-fall is more favorable. A portion of the increase will be permanent, owing to the advantages which canal irrigation has over irrigation from wells and private works of a more or less uncertain character.

Of the uncultivated area nearly four millions of acres are composed of grazing lands.

The total assessment of the province, amounting to Rs. 21,709,288, is shown to fall at the rate of Rs. 1-1-3 per acre of cultivated area, of 0-10-2 per acre of culturable area, and of 0-5-4 per acre on total area assessed.

98. The only item to add to the facts stated last year is that Petroleum is found to exist in the Rawul Pindee district. Experiments are being made by the Public Works Department with the view of ascertaining the quantity and quality of the oil.

Mines and Quarries.
Imperial Return III.—F.
No. XXVIII.

99. The out-turn of salt from the mines in the Salt Range was greater than the previous year, being 13,07,378 maunds, valued at Rs. 37,65,580, against 11,76,237 maunds valued at Rs. 35,28,710.

The Kohat mines yielded 3,82,671 maunds of Salt, valued at Rs. 83,135, which also is an increase on the preceding year.

8,975 maunds of Coal or Lignite were obtained from the neighbourhood of Kalabagh. This coal is consumed by the Steamers plying on the Indus.

Iron is found in the Native State of Mundi. Copper ore has been found in the dry beds of streams in Kooloo. Silver has been found in the same neighbourhood. Lead exists near Subathoo in Puttiala territory. Lime is found north of Umballa.

Lead exists also in Kooloo - Iron in Kolkare of Simla

100. As noticed under the head of assessed area, there has been a considerable decrease in cultivation, owing to the scanty and unseasonable rain-fall. The decrease in the Rubbee or spring crop was 475,920 acres, and in the Khureef or autumn crop 1,619,041. There was a decrease of 145,000 acres in the rice crop, of 73,000 acres in the wheat crop, and of nearly 2 millions of acres under the head of other food grains.

The proportions in which the various crops were grown were very much the same as last year.

The proportions were as follows :—

In the spring crop :

| | |
|---------------------------|-----------------|
| Wheat, | 60.26 per cent. |
| Other food grains, | 30.47 " |
| Oil seeds, | 3.61 " |
| Vegetables, | 1.55 " |
| Tobacco, | 0.94 " |
| Poppy, | 0.14 " |

In the autumn crop :

| | |
|---------------------------|---------|
| Rice, | 8.86 " |
| Other food grains, | 70.22 " |
| Sugar-cane, | 4.27 " |
| Cotton, | 9.55 " |
| Indigo, | 0.42 " |
| Oil seeds, | 1.24 " |

Rice.—Is chiefly grown in the following districts :—

Umballa,
Hooshyarpore,
Kangra,
Umritsur,
Sealkote,
Hissar.

Wheat.—Of the $5\frac{1}{2}$ millions of acres under this crop, more than three millions are in the Divisions of Lahore, Umritsur, Jullundhur and Rawul

Pindee, which are either within the reach of canals, or are in that region near the hills where the rain-fall is heaviest.

Other food grains—are pretty equally distributed.

Sugar-cane.—The great bulk of this crop is grown in the Umritsur and Jullundhur Divisions.

101. The figures in this return are but an approximation, and perhaps only a remote one, to the truth. It is extremely difficult to obtain accurate information from natives as to the rents they receive or pay, and still more so as to the yield of their lands. It was feared last year that this information could not be given in such a way as to be of any practical value, and the result has shown that these misgivings were not unfounded. The return is full of discrepancies. Further enquiry might lead to some of these being explained, but as this is the first time the statement has been attempted it will be better to direct the attention of officers to the necessity for greater accuracy in the next annual statement, and in the meantime the figures may be taken for what they are worth.

102. Lands adapted for sugar-cane and tobacco usually pay the highest rent, not only on account of the remunerative nature of these crops, but on account of the superior soil and high cultivation they require.

Rice is also a remunerative crop, but requires much water. Hence it is chiefly grown in villages near the canals, and as land so situated is exceptionally valuable the rent rate for rice lands will be found to be high as compared with other grain crops.

Wheat is a crop grown almost universally, and the rates for it may be taken as samples of the rent for good land in all districts.

The highest rent rates, and the yield per acre for wheat, are as follows:—

| | <i>Rent per acre.</i> | <i>Yield of wheat per acre.</i> |
|------------------|-----------------------|---------------------------------|
| Delhi, ... | ... Rs. 7-0-0 | 880 ³ lbs. |
| Kurnal, ... | ... „ 6-0-0 | 320 „ |
| Loodiana, ... | ... „ 7-4-0 | 1,066 „ |
| Jullundhur, ... | ... „ 5-8-0 | 880 „ |
| Sealkote, ... | ... „ 10-6-0 | 800 „ |
| Goordaspore, ... | ... „ 16-0-0 | 1,066 „ |
| Mooltan, ... | ... „ 7-6-0 | 730 „ |

The yield in Kurnal is exceptionally low, and is probably incorrect. But from the other entries it would appear that the yield is from 800 to 1,000 lbs. per acre. But it is difficult to understand why the rent rate is so much higher in Goordaspore and Sealkote than elsewhere.

The lowest rent rates are found in the following districts :—

| | | <i>Rent per acre.</i> | <i>Yield.</i> | <i>Population per square mile.</i> |
|-----------------|-----|-----------------------|---------------|------------------------------------|
| Hissar, ... | Rs. | 1 3 0 | 477 | 137 |
| Sirsa, ... | ,, | 1 5 0 | 615 | 68 |
| Umritsur, ... | ,, | 1 12 0 | 580 | 532 |
| Ferozepore, ... | ,, | 1 9 0 | 594 | 204 |
| Bawul Pindie, | ,, | 1 8 0 | 640 | 115 |
| Jhelum, ... | ,, | 1 9 0 | 640 | 128 |
| Goojrat, ... | ,, | 1 1 0 | 640 | 345 |
| Kohat, ... | ,, | 1 1 6 | 502 | 51 |
| Huzara, ... | ,, | 1 8 0 | 640 | 122 |

Now in the districts in which the highest rent rates prevail there is some similarity. They are either, like Delhi, Goordaspore and Mooltan, under the influence of canals; or, like Loodiana, Jullundhur and Sealkote, they are populous and well cultivated. But the districts in which the lowest rates are shown present the most varying characteristics. No one would expect to find the prosperous district of Umritsur in the same class as the arid and thinly inhabited districts of Hissar, Sirsa and Kohat.

In the district of Hooshyarpore, which is one of the richest and most populous in the Punjab, the rent rate for wheat is given at Rs. 2-8-0 per acre, and the yield at only 380 lbs, which is almost the lowest estimate in the whole list.

The yield of sugar per acre is given at 78 lbs. in Hooshyarpore, where it is largely grown. In most other districts the yield is stated at from 1,000 to 2,000 lbs.

The average yield of cotton per acre for the whole province is stated at 243 lbs. But the distinction between cleaned and uncleaned cotton has not uniformly been kept in view. It has on former occasions been ascertained that the average yield of cotton is a little below a maund or 80 lbs. per acre.

103. These remarks will suffice to show how much need there is for improvement in the preparation of these returns, and how hopeless it is to expect perfect accuracy at present.