- "the Society's garden; and the other of Mouzah Siddhoopoora in Pergurnah Choonian "measuring 633 acres." The latter however, the Deputy Commissioner reports, "can hardly be termed a sale of waste land, as the land was under cultivation, and Government sold its interest in the land to the cultivators."
- 20. In regard to the sum of Rs. 6,750, shown in the Lahore district statement as interest accruing on the investment in Government promissory notes of the sale proceeds of waste lands, the Deputy Commissioner reports that it relates to the whole Punjab, and not specially to his district, the amount having been paid into the Lahore Treasury by the Accountant General.
- Leases of waste lands.

 Leases of waste lands to various parties. These leases are generally given to or proposed for deserving Native officers, and men of position and influence, of the district; to Europeans for the purpose of horse, cattle, and sheep breeding. The leases extend over a period of from 10 to 30 years, with progressive revenue. No cases have occurred elsewhere than in the Lahore district during the year under report. The Government have now placed a restriction on the lease of waste lands in this district. These are cases that cause an enormous amount of labor, which falls entirely on the Deputy Commissioner. Mr. Smyth deserves especial credit for the labor and patience with which he has elaborated on these cases. They have added materially to his burden, which was very heavy without them. The details are given in the following statement:—

Lessees.	Rukh.	Area leased.		
J. P. Raow, E. C. Singha, Revd. Daood Singh, Abdoola Athim,	Hindal,	1,935 Acres.		
Pundit Radha Kishen,	Nuthoke,	2,000 Do.		
Pewan Byjnath,	Nooreewal & Bugeearwar,	1,381 Do.		
Fuqueer Shums-ud-din,	Raiwind,} Kudeen,	895 Do.		

Redemption of Land

22. During the year under report, there have been no cases of redemption of land revenue in the districts of this Division.

Changes from River

23, In the Lahore district diluvion was in excess of alluvion by 1,458 acres, causing a loss of only 64 rupees.

In the Wuzeerabad Tehseel of the Goojranwala district, under the "Chak" system, diluvion has been in excess of alluvion, and has caused a decrease of Rs. 222 in the annual

rent roll. The Deputy Commissioner, at para 14 of his report, states that "the Hafizabad" (Tehseel) assessments were announced after allowing for the season's alluvion and "diluvion in the Settlement Department." In Ferozepore, where the "Chak" system prevails, alluvion was in excess of diluvion, and brought an increase of Rs. 108 in the annual rent roll.

- 24. In Lahore land to the extent of 16 acres was taken up for the Lahore and Peshawur road, 1,703 acres for the Kutora canal, 15 acres by the Punjab Railway for workmens' quarters, and 40 acres for building and miscellaneous works, in which are included 38 acres and 19 poles taken up for the extension of the Agri-Horticultural Society's garden. The total area occupied was thus 1,774 acres, involving a payment of Rs. 7,882 as compensation, and an annual reduction of the rent roll by Rs. 121. The Deputy Commissioner doubts whether the area taken up for the extension of the Agri-Horticultural Society's garden should have been shown in Statement XI, as it was handed over to the Society, by whom the whole charge was borne. I am of opinion that it should not have been shown.
- 25. In the Goojranwalla district, 86 acres, 3 roods and 20 poles were taken up for roads, and 28 acres and 14 poles for building and miscellaneous works. The total area occupied by Government for public purposes was 114 acres, 3 roods and 34 poles, involving a payment of Rs. 1,070-11-0 as compensation. The Deputy Commissioner, at para 15 of his report, states that the reduction in the rent roll will be only one rupee; all other reductions in the rent roll are said to have been arranged for in the Settlement Department. The Deputy Commissioner has not however shown the one rupee in column 18 of Statement No. XI.
 - 26. The Deputy Commissioner of Lahore reports, at para 28, that the rules for taking up land have worked satisfactorily. A considerable area was taken up for the Kutora Canal, and he states that, "in every case the owners accepted the amounts offered for their land by the Deputy Commissioner, and there was therefore no necessity for resort to arbitration." In Goojranwalla and Ferozepore no land was taken up under the Act, but the Deputy Commissioner alludes to some land being taken up by the Municipality of Goojranwalla, for which high compensation was given. It is undoubtedly true, as stated by Mr. Smyth, that these cases give a great deal of frouble and take up much time. I may add that they require the exercise of sound judgment and an impartial spirit, which qualities that excellent public officer possesses in a remarkable degree.
 - 27. No new land revenue assignments were made during the year under report Land Revenue assign. in the Ferozepore district. In the Goojranwalla district 12,980 acres of uncultivated but culturable land were granted in small plots as "inams," or rent free, to Head Lumberdars in the revised Settlement. The Deputy Commissioner, at para 17 of his report, states that "no separate reports appear to have been made, but they are all entered in the village note books and approved by the "Settlement Commissioner."

The chief lapse of revenue in the Lahore district occurred through the death of Sirdar Sadho Singh of Pudhana, a minor in the Lahore District Court of Wards, who held a perpetual jagheer of Rs. 2,000 per annum, which has accrued to Government, the deceased jagheerdar having died leaving no linear male heirs. This has formed the subject of separate correspondence with your office.

Oivision 1,509 pensioners, receiving stipends aggregating Rs. 3,27,919. The reductions from the balance left of the assignments at the close of last year amounted to Rs. 11,862, of which Rs. 11,200 accrued to Government by lapse, and Rs. 662 by transfers to other Divisions. The additions thereto amounted to Rs. 13,702, of which Rs. 12,421 fell on Revenue, by new grants, and Rs. 1,281 by transfers. At the close of the year under report, there were 1,454 pensioners, receiving stipends aggregating Rs. 3,29,759.

Chief lapses and additions all occurred in the Lahore district, as follows:—

LAPSES.

Mai Sudda Kour,	Proposition	dan marin		design to the	Rs.	2,175	per annum.
Bunnoo Jan Begum, one	of the wide	ws of the e	x-Nawab of	Dadree,	"	1,440	ditto.
Meean Keema,				a	"	1,200	ditto.
Mussumat Man Kour, w	ife of Sirda	r Dya Sing	h, *-	4	1)	1,000	ditto.
Appirio	NS.		ur ma studend Nacht studend				
Dewan Ram Nath,				40.0	"	4,000	ditto.
Mr. G. Westropp,					, >>	2,892	ditto.
Pundit Munphool, C. S.	I.,				"	2,000	ditto.
	*	*	*	*		*	

There was also one large addition in the Ferozepore district, by the grant of a pension of Rs. 699 per annum to Hussun Shah, late Tahseeldar.

PART II.-ADMINISTRATIVE.

Coercive measures.

33. The number of dustaks issued for the realization of the revenue, is shown in the following Comparative Statement.

	D	ISTRIO	T. f		In 1867-68.	In 1868-69
Lahore,	0				 1,482	1,213
Ferozerore,	•••	•••			 1,915	1,598
Goojranwalla,				/	 538	384
				Total,	3,935	3,195

The amount of Dustak Talubana realized amounted to Rs. 2,426-8-0, of which Rs 2,197-14 was expended. It is a just cause of gratification that not only were lewer dustaks issued this year notwithstanding the drought; but that, with only one exception, no other coercive measures of any kind were resorted to for the realization of the Government revenue. The Deputy Commissioner of Lahore, at para 32 of his report, states that "in one case payment was not made until the personal property of the Lumberdar had been attached, immediately on his property being attached the revenue was paid and "resort to sale was not necessary." This speaks very well for the assessments.

35. The following comparative Statement shows at a glance the Tuccavee advances wances made during the year under report, as compared with the previous year:—

	Dіšтвіот.	1867-68.	1868-69.	Increase.	
4.20			14.00 miles (1		e gar
Lahore,			 2,580	4,710	2,130
Ferozepore,	.		 2,425	7,635	5,21
Goojranwalla,	S		 1,400	7,845	6,44
		Total,	6,405	20,190	13,78

There is no question, but that under proper supervision the grant of Tuccavee or advances of money, free of interest, to zemindars for a term of years, for the purpose of building wells, &c., is one of the most beneficent provisions of a liberal and enlightened Government, and that the State can scarcely be too liberal in making such advances; but the system is open to much abuse, and it requires the strictest supervision of district officers to prevent the money from being turned into other channels, such as payment of arrears of Government demand, debts, and purchase of cattle.

Tahsildars while the work is progressing, to ensure its speedy termination and the due appropriation of the money to the purpose for which it was advanced. Mr. Smyth, Deputy Commissioner of Lahore, may be tolerably right in suspecting that "although the advances "are nominally made for the construction of wells, a considerable portion of the money "is really spent on the purchase of bullocks." He will be called upon to satisfy himself on the subject. With the exception of a sum of Rs. 276 in the Goojranwalla, district, all Tuccavee advances falling due within the year were realized. In the Labore district 19 pucca wells were completed, and 27 were under construction; in Ferozepore 29 were completed and 21 were under construction, and in Goojeranwalla 20 were completed and 34 were under construction.

The Lahore Treasury was managed by Messrs. Ryall, Beachcroft and Parker, the Goojranwalla treasury by Mr. Bullock, Lieutenant Napier, Treasuries. Major Babbage and Lieutenant Riddell; and the Ferozepore treasury by Mr. Wakefield, Assistant Commissioner, for nine months; and by Lieutenant Armstrong, Assistant Commissioner, for the remainder of the year. I am not aware of the result of the examination of Treasuries by the Accountant General. I believe he makes a separate report on the subject, and that the supervision of Commissioners over this branch of the administration is becoming more and more nominal.

75,41,630, 42,84,382, 32,57,250.

The Deputy Commissioner of Lahore, Mr. Smyth, gives some interesting in-

Paper Currency. 1868-69. 1867-68. Increase. Currency Notes issued to public) on account sums due from Govern-74,04,630 46,84,530, 27,20,100.

formation on the circulation of Currency Notes. It is abstracted in the *margin. The increase of circulation is very great since last year. The other Deputy Commis-

sioners have not made any comparison with results of last year.

There has been a very considerable increase in the number of Money Orders issued in the Lahore district; so also in Ferozepore, where the Money Order system. system is said to be working well, but the Deputy Commissioner adds that, "the remuneration is quite insufficient to cause the appointment to be sought "after, and under a recent order calling upon agents to furnish security, the agent has " resigned his appointment, and the Treasury Officer carries on his work." In Goojranwalla the Money Order agency continues to be carried on as a branch of the treasury, and the Deputy Commissioner complains that "the submission of weekly and monthly accounts, " &c., to the Controller, Money Order Department, adds much to the already onerous "duties in the treasury branch." The Deputy Commissioner advocates a return to the old system of granting Privilege Receipts. A similar proposal was made by Mr. Smyth, Officiating Deputy Commissioner Lahore, last year, and had the concurrence of my predecessor Colonel Coxe, at para 33 of his report for 1867-68. There is no doubt whatever that the Money Order offices confer a great boon on the public; as to remuneration I think that the Controller of Accounts might perhaps increase the emoluments of the agents in small stations, either by raising the fee or by making a re-distribution of salaries.

43. The following is a comparative Abstract of the business Revenue Business. instituted, disposed of, and pending in the districts of this Division:-

Distric	C	Pending at com- mence- ment of year.	Institut- ed during year.	Total for disposal.	Total disposed of.	Pending at close of year.
Taboro C	1867-68,	71	26,751	26,822	26,764	58
Lahore,	*** 1 1868-69,	58 31	5,808	5,866	5,834	32
Timesenana *	§ 1867-68,	31	6,461	6,492	6,470	22
Ferozepore,	*** 1868-69,	29	4,736	4,758	4,688	70
Cartananalla	1 1867-68,	205	1,654	1,859	1,785	74
Goojranwalla,	1 1868-69,	74	2,546	2,620	2,430	190
Data	1 1867-68,	307	34,866	35,173	35,019	154
Total,	1868-69,	154	13,090	13,244	12,952	292

Note.-The cases herein

noted are

Settlement. Land Revenue.

Registration. Miscellaneous.

Excise; and Accounts; all of an administrative character.

There has been a very considerable decrease in the number of cases instituted in the Lahore district. The decrease is most observable under the sub-heads Settlement, Registration and Accounts, especially the latter, under which head the institutions in 1867-68 numbered 20,596, whereas during the year under report there were only 448 institutions under this head. The following is the explanation furnished by the Deputy Commissioner of Lahore, at para. 45 of his report:—

"The decrease of cases in column 5 under the head of Settlements is due to an arrangement made during the year with the Settlement Officer, whereby the settlement of lapsed and resumed Maafees was taken over by the Settlement Department. The decrease in the number of registration cases is stated to be due to the introduction of the new Registration Act. Previously whenever any deeds affecting land were registered it used to be the practice to send copies to the Collector for the purpose of being filed in the village bundle, but this practice has ceased since the introduction of the new Registration system. The large decrease in column 10 under the head of Accounts is due to the fact that Bills, Money Orders, &c., each of which used to be shewn as a separate case are now excluded from the returns."

Revenue appeals.

the year under report. In Ferozepore, there were 3 appeals instituted and disposed of. Their average duration was 35 days.

In Goojranwalla 44 appeals were instituted. The number for disposal was 45, of which only 6 were disposed of. Their average duration was two months and 14 days, and 39 out of the 45 cases are pending. This is not satisfactory, and a reference on the subject will be made.

In this Court there were 84 new institutions during the year under report. The number for disposal was 90, of which 84 were disposed of, with an average duration of 17 days.

- Putwaris and their "employed in the Settlement, and no annual papers were prepared "during the year." The Deputy Commissioner of Goojranwalla reports that "the annual papers for the past year were got ready by about December last, "and about half have been scrutinized and corrected." The Deputy Commissioner also points out that "owing to many of the inefficient Putwaris being allowed to provide "substitutes I do not think that so much good has been derived from revision of Settlement as might be." He adds that, "a larger proportion of inefficient men might have been "got rid of." The Deputy Commissioner of Perozepore has not touched upon this subject in his report.
- A8. The state of the revenue record rooms and records at the Sudder Station of Records and record Lahore is reported as unsatisfactory, owing to the record rooms in the new Cutcherry being unfinished. The Secretary to Government has been addressed with a view to the work being expedited. At Ferozepore they are reported to be in as good order as they can be kept in so "wretched an old building" as that now used as a Cutcherry. A new Cutcherry was sanctioned by the Lieutenant Governor for Ferozepore, but no Budget provision was made for the current year. The Deputy Commissioner reports that at Goojranwalla the records of all departments have been

amalgamated in the village bundles, but that there still remains a considerable quantity of useless records, although some of them have been destroyed. The Deputy Commissioner submits that he has had no time to report on the subject hitherto, but will do so when he has leisure. A detailed report will be called for.

- 49. The Deputy Commissioner of Lahore has not reported on the state of the Tehseel records and record rooms. They were reported to be in good order, at para 38 of my predecessor's report for 1867-68. In Ferozepore they are reported to be in good order; so also in the Wuzeerabad and Hafizabad Tehseels of the Goojranwalla district. But the Deputy Commissioner reports that "the Tehseel building at Goojranwalla is an ugly hole, and work of all sorts is carried on there at great disadvantage."
- of the district Court of wards, died on the 30th Cetober 1868, and his Jagheer of Rs. 2,000 per annum lapsed to Government in default of lineal male heirs. The other ward in this district, Sirdar Surroop Sing, "Mulwai," attained his majority during the year under report; but under instructions from Government, conveyed through your office, he is to remain for some time longer under the guardianship and control of his uncle, Sirdar Chumun Sing, of Loodiana, who has accepted the charge. I invite attention to para. 49 of the Deputy Commissioner's letter on the subject of Sirdar Sadho Sing's estate, from which it will be seen that the estate has remained under the management of the Court of Wards. The sister however obtained a certificate under Act XXVII of 1860, to administer the estate, and the case is now under appeal before the Chief Court.

In both cases the estates appear to have been carefully managed by the Deputy Commissioner, Mr. Smyth, see his paras. 49 and 50. He however is silent on the subject of the education of the wards.

- 52. Sirdar Soocheit Sing, (son of Sirdar Goordut Sing, Honorary Magistrate) continues the only minor in the Ferozepore District Court of Wards. He is now 15 years of age. The Deputy Commissioner has afforded no information on the subject of his education. The value of the estate per annum is about Rs. 3,300, and the Deputy Commissioner reports that a saving of Rs. 794-0-0 has been effected during the year under report. The ward has about Rs. 2,276-7 at his credit in the Ferozepore Treasury, being savings of former years, which should be invested. The saving appears to be too small in comparison with the income, and efforts will be made to increase it. But it is the most difficult thing to induce the relatives of wards to acquiesce in economy, and it requires considerable firmness to carry the point. The Deputy Commissioner will be addressed on the subject.
- 53. Raja Hurbuńs Sing, now nearly 20 years of age, and Sirdar Nirunder Sing, aged 9 years, continue under the guardianship of Rai Mool Sing, subject to the direct control of this Court. It was reported to your office in Mr. Officiating Commissioner Aitchison's No. 302 dated 22nd November 1867, that Raja Hurbuns Sing had attained his majority, and instructions were solicited on the subject of his being released from the guardianship of this Court. The settlement of the accounts of the past two years is dependent on a check of the deposits in the Treasuries of Umritsur and Sealkote, in which some items of deposit have been denied, and some confusion exists; there is also an item disputed in the Goojranwalla Treasury. Efforts are being made to make a

complete settlement of accounts. The estate has been most carefully managed by Rai Mool Singh, whose services have been acknowledged in the highest terms before, especially by Mr. Aitchison, in his report above alluded to. The Raja has received a fair education and speaks English. I think it is now desirable that the guardianship of this Court should cease.

54. The revenue of the ten villages assigned in Jagheer to Sirdar Nirunder Singh, Raja Tej Singh's reputed son, has for the last two years been credited to him separately in the Goojranwalla Treasury; but the accounts of the Sirdar are still mixed up with those of Raja Hurbuns Singh, and the expenditure of the Sirdar is at present debited to the Raja's estate. Efforts are being made to eliminate the items of expenditure, and when this is done they will be adjusted by a payment to Raja Hurbuns Singh, from the income of Sirdar Nirunder Singh's Jagheer at present set apart. Rai Mool Singh has promised to submit an account of past expenditure and an estimate of the monthly charges he proposes on account of Sirdar Nirunder Singh, so that I hope to have this question finally settled at an early date. Meanwhile I have been pressed to accord sanction to the expenditure of the large sum of Rs. 15,000 on account of the Sirdar's contemplated marriage, but I have urged on Rai Mool Singh, in the strongest manner, the inadvisability of spending so large a sum, and to point out the ways and means. These are no doubt dependent on the settlement of accounts between the Raja and the Sirdar, with which I am now occupied.

PART III. SETTLEMENTS.

55. The revised Settlement of the Lahore district has just been completed, but has settlements. Regular not yet been sanctioned. The Deputy Commissioner reports that it is to be for a term of 20 years. The revised Settlement of the Goojranwalla district was completed last year, its term is 20 years; and it will expire in A. D. 1888. In a very considerable portion of the Ferozepore district the Settlement will expire on the 31st March A. D. 1883. In the Mokutsur pergunnah and the Mumdote ilaqua of this district a revised Settlement is now in progress. The statements under this head call for no remarks from me.

PART IV. STATISTICAL AND MISCELLANEOUS.

36. The fall of rain in the districts of this Division, during the year under report, as compared with 1867-68, is reported to have been as under—

	In 1867-68.	In 1868-69.
Lahore,	25.7 inches •	13:9 inches.
Ferozepore,	15.8 "	20.8 -,
Goojranwalla,	33.4 ,,	25.8 .,

I cannot believe that more rain fell in the Ferozepore district this year than last. The Deputy Commissioner states that there were good showers in March, but that otherwise the rain-fall was less than usual.

The Deputy Commissioner shews that the rain-fall was unseasonable, and that what fell was far short of the amount required.

In the Goojranwalla district there was more rain, but even in that district but little fell when most required, namely for the khurreef crop.

I de not think the statistics very reliable.

**Agriculture. Walla writes that the harvest just reaped has been a good average one. The *khurreef* or rain crop is that to which the people of this part of the country trust to for cheap food. They seldom eat wheat when they can get *jowar*, or bajra, maize* and other cheap grains, sown during the rains. Hence the failure of the last rain crop caused a great deal of distress. It was followed by a bad spring crop generally, and though the revenue is generally light and the demand has been paid, yet the agricultural classes have suffered severely, more especially in the loss of cattle. No improvement is recorded in the *modus operandi* of agriculture.

Cultivation and Irrium doubt to the deficient rain-fall. The Deputy Commissioner of Lahore, as regards his district, reports as follows at para. 57 of his report:—

"Baranee lands remained unsown, and a large proportion of the area ordinarily irrigated from wells fell out of cultivation for want of bullocks. There had been great mortality in the summer among cattle from eating jowar stalks, and to the loss from this cause must be added the enormous number of cattle which died from want of fodder. As no annual papers have been prepared in this district since the commencement of Settlement operations, I cannot state to what extent cultivation decreased in this district during the year, but the decrease must have been very considerable."

62. Under this head I regret to observe a large decrease in the number of cattle, stock.

as will be seen from the following comparative statement:—

	Dı	STRIC	T.		1867-68.	1868-69.
<u>e</u> ge (* * * * * * * * * * * * * * * * * * *						•
Lahore,					 3 26,831	2,91,765
Ferozepore,			1	e	 1,54,259	1,39,586
Goojranwalla,		6 *			 2,58,785	2,43,222
	·			Total,	 7,39,875	6,74,573

The decrease is attributable in all three districts to deaths from starvation, owing to the scarcity of fodder, and murrain. In Lahore much cattle is said to have died from eating jowar stalks; this was reported to you in January last, by my predecessor. In Goojranwalla also, the Deputy Commissioner states that much cattle was slaughtered for food for the poorer classes. I note nevertheless that the stock of carts in Ferozepore has

increased from 4,601 in 1867-68, to 9,482 during the year under report, but the Deputy Commissioner has afforded no explanation on the point. It is not readily intelligible how there should be such an increase in carts, where there is such a diminution in cattle.

63. The Deputy Commissioner of Ferozepore reports that, owing to the drought, Improvement in live there was no cattle fair at Mokutsur during the year under report. Stock, cattle fairs &c. The Deputy Commissioner of Goojranwalla writes that the cattle fair at Wuzeerabad was held on 1st Bysakh, or 11th April 1869, so that no fair can be said to have been held during the past official year. In regard to the fair at Emnabad he reports as follows, at para 41 of his report:—

"The fair at Emnabad continues, I believe, to maintain itself. In the last Bysakhee fair the following heads of cattle were brought and sold:—

	150	pair Oxen,	of which 48 we	ere sold.
	390	Cows	do. 200	do.
	3728	Buffaloes	do. 1,172	do.
	22	Camels	do. none	do."
*	*	*	*	*

- 65. The roads in the Lahore district, the Deputy Commissioner states, are generally in fair order, with the exception of that from Kussoor to Raiwind.

 Funds have been provided for the repairs of this road, and the operations are now being vigorously carried on, under the supervision of Mr. O'Brien, the Assistant Commissioner of Kussoor. No new roads have been opened out in this Division during the year, except in the Goojranwalla district, where thirteen roads leading to ferries have been marked and cleared, the Deputy Commissioner observing that the state of the roads cannot be said to be very good, but as funds allow they will be put in order with standard side drains.
- Sioner of Lahore reports that he does not find "that there is any "greater disposition than before among owners of carriage to let "their carriage voluntarily for hire." He adds that, "as noticed in last year's report, it is "hardly practicable to adhere to the rules in regard to indents and payments of half hire "in advance." The Deputy Commissioner of Goojranwalla complains that "Military "Officers in Command of Troops, European and Native, are not acquainted with the new "carriage rules, and make demands where they should not, besides not paying the required "advance; and, notwithstanding the rules, Civil Officers, and especially Tahsildars, and others "in attendance on the encamping grounds, cannot avoid supplying carriage, and ultimately "find trouble to realize hire. One or two such cases are now pending." The Deputy Commissioner also reports that "private individuals do not readily find carts or camels, and "although there is a chowdree, are obliged to seek assistance of the Tahsildar."
- 67. The very object of the enhanced rates for carriage fixed by Colonel Lake, when he was Financial Commissioner, was to make it worth the while of owners of carriage to supply it freely. This result has not been achieved. The fact is there is not yet a surplus population with floating capital available for use in supplying carriage. As yet agriculture and trade offer an inexhaustible field for enterprize, and absorb all the energies of the people.

Ranges of Prices.

Ranges of Lahore, who observes that, though there has been distress, it was at no time very severe.

It is a question of some importance whether the present high scale of prices is likely to continue, and what are the causes which operate to keep them high. I think that the tendency will be towards a rise rather than a fall of prices, and the more so as communication with distant parts of the Empire is facilitated and this fertile province is enabled to send its produce away.

69. Tree planting continues to engage the attention of the Deputy Commissioners. The Deputy Commissioner of Ferozepore reports that it progresses Arboriculture. satisfactorily, although it received a check in the last dry season. The Deputy Commissioner of Goojranwalla also reports that, "an attempt was made to "sow keekur seeds along many of the district roads, but owing to the unfavorable rainy " season, very few are supposed to have germinated." As regards the Lahore district, the Deputy Commissioner reports as follows, at para: 68 of his report-" Every opportunity " has been taken to impress on zemindars the advantage of planting trees, but I do not "think there has been any practical result. In granting permission to zemindars to carry " water-courses through the Government Rakhs, I always make it a condition that they are "to plant trees at intervals of 15 feet along the water-courses. I have recently directed "the Tahsildars and Rukh officials to see that this condition does not remain a dead letter. "The usual tree planting operations under the supervision of the Local and Municipal "Committees have been carried on during the year; according to the reports which have " reached me, upwards of 50,000 trees were planted out during the year. I must confess "however, that I do not place much confidence in these returns."

New Locations. 71. As regards the Lahore district, the Deputy Commissioner reports as follows:—

"As noticed in last year's report a considerable number of new villages have been admitted to separate recognition during the present revised Settlement. According to a return which I have had prepared, there are 31 such villages in the Lahore Pergunnah, 9 in Chooneean, 4 in Kussoor, and 4 in Shurrukpore, 48 in all."

The Deputy Commissioners of Ferozepore and Goojranwalla not having alluded to this subject in their reports, it is presumed that no new villages or hamlets have been formed in those districts.

- 72. In all three districts there has again been an increase in the number of transfers of land by mortgages, by private agreement. The Deputy Commissioner of Lahore states this is due to the famine. As regards the number of transfers of land by private sale, the returns show a decrease in Lahore and Goojranwalla, and an increase in Ferozepore.
- 73. No lengthy remarks appear necessary this year under the head of Municipal Taxation. A complete report was submitted to you with my No. 107, dated 12th April last, reporting anticipated losses, and sub-

mitting revised schedules of octroi duties with reference to the Resolution of the Government of India regarding Municipal taxation. His Honor the Lieutenant Governor was pleased to invest Commissioners with the powers of sanctioning the revised schedules of octroi duties, accordingly they were sanctioned by me on the 28th May 1869.

- 74. The effect of the Resolution of the Supreme Government has been to reduce the Municipal income throughout this Division. In the Lahore city the loss has been so great (Rs. 40,000) that the Committee have proposed that Government relieve it of the cost of the Municipal police, which amounts to Rs. 39,000 per annum or thereabouts. The Committee decline to raise the octroi duty, as they consider it too high already. In Kussoor, a large town in the Lahore district, there has also been a considerable decrease in income, but no remedy has as yet been proposed. In the Ferozepore district the tax has not been raised, but I do not think that the decrease in income will be much. In the Goojranwalla district and the minor towns of the Lahore district the tax has been slightly raised, and it is hoped there will be no decrease in the Municipal income of these towns.
- 75. The consideration which appears to be of the greatest weight in the matter is that however theoretically correct the principle is not to tax Europe goods, which pay custom on entrance into India, it no doubt tends to make the taxation that remains fall very heavily on the poof, and the tendency is to increase such taxation to its utmost limits.
 - 76. In Lahore only four suits were brought against Government during the year: they were all decided in favor of Government. In Ferozepore and Goojranwalla there were no suits to which Government was a party.

MOOLTAN DIVISION.

Lieutenant Colonel J. M. Cripps presided over the Division up to the 6th March 1869. Lieutenant Colonel W. Eliott was in temporary charge for a few days, and was relieved on the 11th March 1869 by Mr. A. Brandreth, who has furnished the following report.

PART I.-FISCAL

4. The income of the various districts of the Division, excluding Canals, Judicial General revenue. Fines, and some other Important sources, is as below:—

Sources of income.		Mooltan.	Jhung.	Montgomery.	Moozuffar- gurh.	Total.
Land Revenue,		5,18,063	2,74,226	3,07,537	5,16,461	16,16,289
Miscellaneous items fr Land, viz:	om				Toko ang sasa Na kanang sasa	and the second
Grazing dues,		54,137	65,440	64,315	86,323	2,20,215
Sale of wood,		21,750	5,877	5,646	3,694	36,967
Soda leases,		5,713	15,887	4,220	Manager Later	25,820
Other items,		6,171	5,404	14,494	5,736	31,805
Total,		87,771	92,608	88,675	45,758	3,14,807
Excise on Spirits,	•••	23,314	* 643	6,588	1,586	32,081
Excise on Drugs,	estate pro-	23,681	1,991	4,432	8,145	83,249
Certificate Tax,		14,628	2,543	4,461	4,315	25,947
Stamps, viz:					100	
Judicial,		44,259	30,045	21,869	° 23,126	1,19,299
Non-Judicial, &c.,	***	13,391	4,572	2,319	9,001	29,283
Total,	•••	57,650	34,617	24,188	32,127	1,48,582
Tetal Revenue,		7,25,107	4,06,628	4,35,883	6,03,337	21,70,955

- 5. The increase in the fixed rent roll has been mainly owing to the immense increase from the alluvion in Moozuffargurh, amounting to more than Rs. 8,000. There has been an increase in all the four districts, and this is a real sign of efficient supervision.
- 6. Besides this, there is an increase of nearly Rs. 8,000 from new leases of Government waste. The greatest increase from this head is in Montgomery, where, however, the new leases of Rs. 4,500 are balanced by reductions of Rs. 2,536 in the old villages and Rs. 24,466 of balances. Of course if Government enters the market and lets people have land on easter terms than the land-owners can, the older villages cannot retain their tenants or pay up their revenue.
- C. The balances this year are heavier even than last year, owing to the great increase in Montgomery. These balances are of course mainly due to the want of rain and especially to the low state of the Ravee, which has ruined many villages. The proprietors all ascribe it to the Baree Doab Canal, and are clamerous for reduction; but Mr. Morris pointed out in the Settlement Report how very uncertain the Ravee floods were, and said he had assessed the villages so that the revenue could be collected even in the worst season. I suppose the same was not done at Montgomery, as the Revenue manage-

ment of that district has been reported by the District Officer to depend on large and liberal remissions on every opportunity. If the settlement is fair I would never give remissions; but in this uncertain climate, I would allow most liberal suspensions till next year's harvest. It is better that we should lend the money, even at low interest, than throw them hopelessly into the power of the money-lenders. Only a day or two ago, a wealthy zemindar of Montgomery was reported to me by the Deputy Commissioner as owing Rs. 30,000, mainly for exorbitant interest on advances for payment of revenue.

- 8. The Miscellaneous Revenue of this Division is very large, and includes a curiously increasing item of lease for Sujjee or Soda Ash, which has nearly doubled itself. Last year it was Rs. 14,297; this year it is Rs. 25,820. The Deputy Commissioner Mooltan has some careful remarks on this point, and states that the contractors say that if camel grazing is prohibited in certain rukhs, the lease would increase from Rs. 750 per rukh (i. e., Rs. 700 Sujjee and Rs. 50 grazing) to Rs. 1,000; and he considers that every check to the temptations to a pastoral and nomadic life desirable in the cause of civilization. I have so often brought forward these views at Goojranwalla, that I am glad to see them held under similar circumstances in this distant part of the country.
- 9. The grazing dues are of course of the greatest importance here, where we have 66,00,000 of acres of pasturage. It has again slightly decreased this year, and Major Ferris has again brought forward his proposal to lease the grazing lands instead of collecting the tax by attempting to count the cattle. This has been in a measure sanctioned by you experimentally, on a report which I made before I was transferred to this Division, and I shall therefore submit separate proposals. The cry against the interference and worry of the enumeration was very great as I marched through the Division: and it is such an unremunerative system that it is a wonder that it has stood so long. Colonel Cripps, in the last Revenue Report, pointed out that it could not be introduced in one district only; but this is hardly correct, as it prevails in districts bordering on these in other Divisions without any inconvenience resulting. I have compiled a rough comparative table, which will give some useful information:—

DISTRICT.	Grazing land acres.	Grazing tax.	How levied.	No. of acres needed to pro- duce 1 rupee. (about)
Jhung,	23,08,480	64,292	Enumeration.	43 acres.
Montgomery,	23,18,215	65,491	Do.	Do.
Mooltan,	18,82,672	55,296	Do.	34 acres.
****			*	
Moozuffurgurh,	53,914	37,259	Leases.	½ acre.
Dera Ghazee Khan,	13,500	6,672	Enumeration.	- 2 acres.
Dera Ismail Khan,	3,76,811	15,661	Leases.	23 acres.
Shahpore,	3,95,638	26,025	Do.	15 acres.
Goojrat,	3,65,500	13,038	Enumeration.	30 acres.
Goojranwalla,	1,49,746	33,316	Leases.	5 acres.
Lahore,	2,36,574	60,874	3-5 leases.	4 acres.

As there are all portions cut off the great central Bar, the return shows exceedingly clearly the great benefit from the leasing system. There is some anomaly in the Derajat, ewing to the Thul; but the example of Goojrat, between Shahpoor and Goojranwalla, is very striking.

- Rs. 5,000 of which is in Mooltan only. It is however no real decrease in Mooltan, but merely a return to ordinary rates, as the year before it rose Rs. 9,472 above any previous years. I shall be glad when we give up these auctions of shops, as it restores all the objectionable points of the old system, and the shop-keeper has to make his places attractive and known as a rendezvous for prostitutes and bad characters to make up the amount he has bid for the license. The extraordinary low amount of this revenue in Jhung is inexplicable. It is not one-tenth of the income in Montgomery, a strikingly similar district.
- 11. The decrease in the excise on spirits in Mooltan has been far more than counter-balanced by the great rise from the excise on drugs, and it is
 worth while considering if the increased price of spirits drives
 people to drugs instead, and which of the two are least injurious.

12. The income from stamps shows the regular annual increase. The following table will, however, show how far we are yet from any real stamp revenue, as understood in Europe:—

						1866-67.	1867-68.	1868-69.
	Recen	pt Stan	nps.					
Mooltan,						954	998	1,145
Jhung,	•••	•••	•••	•••		66	108	129
Montgomery,	••				3.	122	118	111
Moozuffurgurh,	•••	••				75	141	84
Stam	ps on 1	Bills of	Exchan	ge.			4. 27 4 27 5	
Mooltan,				4.2		3,227	2,630	4,467
Jhung,			••			107	136	127
Montgomery,	••	••	•	t		62	11	10
Moozuffurgurh,				200		22	31	16
Stamps or	Depde	and L	aw Plea	adings.				
Mooltan,			**************************************			35,428	47,152	52,038
Jhung,			•			21,534	24,836	34,361
Montgomery,			•••	•		13,820	20,651	24,067
Moozuffurgurh,		.,.			0	26,574	31,779	32,027

This shows that stamps on commercial proceedings, which are alone the real basis of Stamp Revenue, show no signs of life or growth, except to a moderate amount on bills of exchange at Mooltan. The whole revenue is derived from this frightfully litigious spirit which we have somehow managed to develope. He would be a great Administrator who could somehow introduce a reform here, and it is worth while considering how far this tax is felt as oppressive. An ordinary Stamp revenue is not felt, as it is paid out of commercial gains. Here it is felt very directly.

- 13. There is again a decrease on wood sold, or what is called Royalty dues. This I am glad of, as if we clear away the wood so rapidly we must expect an ever decreasing rain-fall.
- 14. The Certificate Tax has not produced half the License Tax, but as it has come to an end, no remarks are needed.

PART II.-ADMINISTRATIVE.

- 15. As usual no coercive measures are used to induce the people to pay their revenue: only 7,650 notices of default were issued instead of 9,425 as Coercive measures before, and as the unrealized revenue amounted to Rs. 35,000, and was a considerable increase on last year, it shows very great forbearance on the part of the district officers. In Montgomery, with Rs. 23,000 in balance, only 457 notices of default were issued. It may seem extraordinary but the real fact is that officers, and especially the Native Sub-Collectors, are now so interested in their Judicial work, which is so much more visible and so much more easily tested by averages, that the Revenue work is put aside entirely. Colonel Fendall, however, seems to have given the subject more attention, and has issued four times as many of these notices of default as in Montgomery; and perhaps in consequence, with more than five lakhs of the revenue to collect, he has only Rs. 664 of balance, and of that nearly all is in train of liquidation. It is of course much better to have heavy balances than a ruined peasantry, but it is astonishing how industrious people become if they learn that they have to pay, and that excuses are not listened to; -especially if the Native Sub-Collectors are relieved of much Civil work and allowed to go about the villages and help them with advice and restore their wells by advances.
- Tukavee Advances.

 Tukavee Advan

an interest on a subject. Major Ferris reports that Ruheemooddeen, the Tahsildar of Jhung, has been the most successful in this matter, and as he is the same man who has just received a special present for his exertions in education, I think it right to mention him thus prominently.

- was discovered in Moozuffurgurh, and has been rectified; and one of the Tahseel Treasuries in Montgomery went wrong, owing to want of care on the part of the Native Sub-Collector; but the main treasuries have been most excellently and carefully managed. The minor returns at Mooltan fell into some arrears, but the Treasury Clerk there is a sharer in several speculations in the place, and of course would be anxious to leave office as punctually as he dare. Moreover, a Native Head of an Office, though as industrious and willing as the head treasury clerk at Mooltan is, cannot get the same amount of work out of his subordinates as an English Clerk, and is generally wanting in method. The Officiating Deputy Commissioner reports in very high terms of the Head Clerk of the District Office, but he has nothing to do at present with the Treasury. I have now asked the Deputy Commissioner to make him responsible for the Treasury work in future, as is the custom in other district offices.
- Paper Currency and is more abused than even last year, and each officer condemns it as a needless tax on Government servants, a duty unwillingly performed for want of remuneration, and as more expensive than Hoondies. It might be abolished, and instead arrangements made with every Treasurer to grant Native bills of exchange at market rates to all applicants. There have been numerous forgeries of Money Orders detected at Montgomery, Orders for 5 and for 3 rupees being altered into 151 and 134 rupees, and paid without the checking office in Calcutta discovering it for many months after.

PART III.-SETTLEMENTS.

19. The term of the Settlement has expired in every district of the Division, and Settlements, Regular in Montgomery the new Settlement is vigorously in progress under Mr. Roe. I fear it will lead to a serious reduction of the Government revenue, which appears most necessary, but after ten or twelve years of peace and care it is a result much to be regretted, especially as the district has the great benefit of a Railway from one end to the other.

PART IV.-STATISTICAL.

20. The rain-fall has been remarkably unseasonable this year, and has added heavily to the difficulties of collecting the revenue. In every Rain-fall. district it was more than the year before, but only owing to the unusual heavy fall in March. The value of the rain depends more on the time it falls, than its actual quantity. There was a heavy fall in the beginning of August in Montgomery and Jhung, which tempted the villagers to borrow seed at tremendous rates and sow extensively, but which led to nothing for want of a second seasonable shower later or in the season.

The statistical returns vary but little from last year: there is a little less cultivation and some variation in total produce and stock, but Statistical Returns. these returns are really so uncertain and so little to be depended Cultivation and Proupon that no deductions can be drawn from them. No new pro--duce or great improvement in old produce has been introduced, and indeed little can be done in 12 months in this matter. The tree plantations are Arboriculture. flourishing at Jhung, but not so at Montgomery. I hope now to get more alluvial land taken up for this important purpose. The Stallions. Government stallions have been fairly used, and the horse fair at Mooltan showed signs of much improvement. The other points call for no remark, except on two heads: first, the usual annual complaint of certain Revenue buildings. special Tahseel buildings, which are said to be a great hindrance to work, and to the health of the men. This has been said every year, but with such large sums needed for barracks, it is not probable that funds will be available for these buildings for many years, and I think that the amount should be advanced from the Local Funds. The people would far rather see their money thus spent, than on many of the pet schemes of District Officers, and I trust this will be permitted.

Transfers of land.

22. The other question is the transfer of land, which is going
on so vigorously: I must quote here some very good remarks of
Colonel Fendall's:—

"It seems wonderful that land should sell by private transfer for twenty years of "the jumma. But in almost every case a well is attached to the land, and a proportionate « share goes with the land; again, some land has been sold to my knowledge at perfectly " fancy prices to Kurrars, who are most eager to obtain it in any manner. I have several "times noticed deeds by which half a well was mortgaged to a creditor, who on his part "agreed to pay the juma of the whole. Lieutenant Armstrong even brought a stranger "instance to my notice, where 1 of the well was mortgaged and the mortgagee agreed to " pay the whole juma. It may be argued from this, that the juma is too light. In some " parts of the district it certainly is not, in the greater part not remarkably so; my opinion "is, that the Kurars are getting exceedingly rich, and sinking their money in land, and " paying handsomely for it. Sawan Mull was the first to draw their attention to invest-"ments in land, and they certainly have followed the road he shewed them. Mortgage " is often considered but one step from sale, and is almost as favorite a mode of investing "money as buying outright. It may be supposed that with an immense amount of good " culturable waste land capitalists would find it to their advantage to rent it from the "Government. But there are very many objections to this, too long to enter on in this "report. The increase of river navigation has also aided in raising the price of land, for " all the cultivation may be said to lie along the banks of the two nivers."

23. This is a political question of extreme importance, and should be viewed seriously. The amount seems small compared to the vast extent of a district; but it is only the good land which is transferred, and if that is separated, we can see why the people are beginning to view it with such alarm. The amount sold and mortgaged last year in the Punjab was equal to the entire cultivated area of one of my districts; so I trust I have said enough to explain the serious alarm which is spreading on this question.

RAWULPINDEE DIVISION.

Mr. P. S. Melvill held charge of the Rawulpin dee Division up to the 18th March 1869, when he was relieved by Lieutenant Colonel O. J. McL. Farrington. The following report on the administration of the Division has been furnished by the latter officer:—

PART I.-FISCAL.

Land Revenue.

- The demand for 1868-69 was Rs. 21,76,198, or 37,295 in excess of 1867-68.
- 2. The increase in the demand for the year resulted chiefly from revision of assessment of the Goojrat district, and partly from resumptions and lapses of rent-free holdings in the four districts of the Division from alluvion, in the Jhelam, Goojrat and Shahpore districts, and from the transfer of Mouza Adikote from the Dera Ismail Khan to the Shahpore district.
 - 3. Of the demand Rs. 21,48,926 were collected, and Rs. 27,272 were in balance.
- 4. Rupees 18,515 are in train of liquidation, and are with a small exception authorized. Suspensions on account of drought in the districts of Jhelum and Shahpore: the nominal and doubtful balances aggregating Rs. 5,981, are principally on account of sanctioned rent-free grants, and diluvion; and the irrecoverable balance of Rs. 2,775 in the Shahpore district is the amount of remissions sanctioned owing to the destruction of crops by hail.
- 5. Of the 18,515 rupees in train of liquidation Rs. 9,573 have been suspended in the Shahpore district. The measures taken to grant relief by the suspension of the Government demand, to villages which have suffered from the drought, have already been reported on. Its effects were most disastrous in the Shahpore district, especially in the villages of the Shahpore Tehseel. In a few of these villages the suspended demands will no doubt have to be remitted.
- 6. Captain Johnstone, Deputy Commissioner Shahpore, in connection with this subject, writes—
- "Considering the very critical period of famine through which we have passed, or "rather are passing, as we can scarcely congratulate ourselves on having got over it yet, and "the series of bad harvests there have been for the last two or three years, the amount suspended is very small, and speaks volumes for the excellency of the Settlement, and the maeliorated condition of the agricultural population.
- "Of this sum of 9,573 rupees, certainly one-half will be recovered. Suspensions will have to be made for a portion of the rubbee instalments in the same or other villages, but if there is a khurreef crop followed by a good rubbee, all will be repaid except in the Nukka villages of the Shahpore Tehseel; in those, as they have suffered severely, having lost a quarter of their cattle, I think it is likely the amount suspended for the last khurreef kist will have to be remitted.
- "It may happen that some of the villages in this tract will have to be relieved by a "reduction of the assessment. They are quite incapable of combating with a calamity like the "present."

Fluctuating and Miscellaneous Revenues have been Rs. 1,20,978, showing a small increase of Rs. 1,546.

- 8. Taking the receipts from each source separately, and excluding collections on account of past years, there has been a net increase of Rs 8,700 in fluctuating, and a decrease in Miscellaneous Revenue.
- 9. The increase in the former has resulted from an excess in receipts from lapsed and resumed maafees, in the Jhelum and Goojrat districts, and revision of assessments in Goojrat and Shahpore. The item of Rs. 12 entered under "revision of assessment" in the Shahpoor return is the juma assessed on a well the land of which has been brought into cultivation. This well is situated in a village in which the Chawar system of assessment prevails.
- 10. The decrease in "Miscellaneous" arises principally from a falling off in the income from grazing dues, and sale of wood from rukhs and forests in Rawul Pindee and Jhelum, and in "other items" (settlement fees) in Goojrat.
- 11. The decrease in Jhelum of Rs. 938 has resulted from a decrease in the number of cattle owing to loss from drought.

In Rawulpindee it amounts in the aggregate to Rs. 9,004. In grazing dues the decrease in this district is attributed to the supply of grass having been less abundant than in the previous year, owing to the want of seasonable rains; and to the slackness of trade caused by general scarcity of grain and fodder and the transfer of a large portion of the timber yielding forest tract to the Forest Department, is ascribed the decrease in the income from sale of wood.

12. The income was Rs. 51,393, or a decrease of Rs. 5,684 as compared with 1867-68.

- 13. The decrease pervades the income both from license fees, and still-head duty, of the four districts of the Division.
- 14. Owing to the high price at which grain sold during the year, a decrease in this source of income was to be anticipated.
- 15. The net income has decreased from Rs. 27,291 to 25,148; Goojrat is the only district of the Division in which there was an increase in the income, which amounted to only Rs. 302.
- 16. Major Smyly, Deputy Commissioner Goojrat, reports that the irregular practice which existed in the Goojrat district, by which cultivators indebted to Khutrees pawned the standing crop to the creditor, who, after extracting the opium retained it in his own possession, has been prohibited in future.
 - 17. The amount levied under Act IX of 1868, was Rs. 22,388, or about half the sum License Tax. collected in 1867-68, under the operation of Act XXI of 1867.
- 18. The licenses were all under Schedule A, with the exception of one, which was taken out by the Punjab Bank under Schedule B.
- 19. The particulars of collections under each Schedule and class, are given in the subjoined table:—

			Scu	EDULE	A.				B.			Servanto		Total
Class	Class VIII.		Class IX.		Class X.		Companies whose paid- up Capital exceeds 10 lacs.		Government Servants.		of Companies.		Tax levied.	
No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	No. of licenses.	Tax levied.	Rupees
10	797	33	1,315	258	4,160	1,237	9,896	1	1,870	139	3,652	8	198	21,388

- 20. At the close of the year 38 rupees only were in balance; the 30 in Rawulpindee has since been realized; the remaining 8 is a nominal balance of the Jhelum district.
- 21. There were 129 petitions for disposal; 42 in Rawulpindee, 21 in Jhelum, 52 in Goojrat, and 14 in Shahpore; 17 prosecutions were instituted, all of which were in the Rawulpindee district. These statistics appear very favorable, and indicate that the assessment must have been generally moderate.

Salt. 22. The Salt Revenue for the year amounted to Rs. 37,80,581, being an increase of 1,91,260.

- 23. The quantity of salt sold was 12,50,239 maunds, or an excess of 63,753 over past year.
- 24. The expenditure was 2,33,723 rupees, or 6.17 per cent on total receipts. This is 2 per cent over that of preceding year.
- 25. This increase is owing partly to an excess sum paid for excavation of an increased quantity of salt; and partly to the promotion of officers of the Department to higher grades on completion of prescribed period of service, and to salaries of 1867-68 of officers on leave paid during the year.
 - 26. In 163 cases, seizures of smuggled salt, weighing 34 maunds, were made.
- 27. The seizures made by the Indus Preventive Establishments were greatly in excess of previous year, being 132 to 87 in 1867-68.
- 28. There was, however, a large falling off in the number of seizures effected by the Hazara Police. Mr. Weight, the Collector, is of opinion that "it is not owing to the absence of smuggling that many more seizures cannot be effected by the police."
- 29. Salt smuggling in the Hazara district has already formed the subject of a long correspondence.

It is therefore only necessary here to refer to Financial Commissioner's etter No. 409 dated 22nd January 1868, in which it was disposed of.

32. The Collector also proposes to reorganize the establishment of the school at Khewra for the education of miners' children.

- 34. Shabpore is the only district in this Division in which there are canals, with the exception of two constructed from the local funds all have been opened by grantees of waste lands. The lessees having been exempted from the payment of water rents for a term of 10 years, no income is derived from these canals at present.
- 35. The income from the canals constructed from local funds is formed into a special fund for the repairs &c., of the canals, and is administered by the district officer. Of the receipts, Rs. 2,956, during the year, Rs. 2,603 were spent, and there was in hand Rs. 353 at the close of the year.
- 36. In the Rawul Pindee and Jhelum districts the receipts have been Rs. 11,432 and 1,694 respectively in excess of 1867-68, in Goojrat there has been a decrease of Rs. 5,824 and in Shahpore of Rs. 597. The result is a net increase of Rs. 6,705 in the total income, which amounted to Rs. 1,74,076.

Sale of waste lands, and of the land tax effected during the year.

38. An area of 5,576 acres, with a revenue of Rs. 4,903 was lost: the area gained was 9,683, which was assessed at Rs. 8,491; being an increase of 3,583 Rs. over assessment lost.

PART II.-ADMINISTRATIVE.

42. The only coercive measures resorted to for the realization of the revenue were the issuing of dustaks, and these measures were confined to the districts of Rawul Pindee and Goojrat. In the former 454 and in the latter 227 dustaks were issued, to 495 and 352 respectively in 1867-68.

There is every indication that the settlements in this Division are working well: the cultivators and landholders are either fast clearing themselves from old debts, or making money. In Goojrat, Jhelum and Rawul Pindee, the prices have kept high, owing to large exports. These prices have been the source of much gain to the zemindars. Shahpoor has suffered considerably from the scanty rain. The Deputy Commissioner's report is more favorable than might have been expected.

43. At the close of 1867-68 Rs. 7,557 were outstanding, and Rs. 8,784 advanced during the year, making a total of Rs. 16,341, from which Rs. 3,467 were realized, and the balance Rs. 12,874 was outstanding at the end of the year under report.

According to the provisions of Circular 6 of 1866, advances can only be made for works of permanent utility, and then only when preparations have been made for their commencement.

Captain Johnstone, Deputy Commissioner Shahpoor, recommends the removal of these restrictions.

The following is an extract from his report :-

"If the object of Government is to encourage the extension of irrigation, advances ought to be made even in cases when no preparation has been made by the applicant. In the North Western Provinces the rules seem to be less strict, as advances are there made for kutcha wells, and other works which are neither of permanent utility nor for which any preparation such as collecting materials can be made."

Not long since I believe the tuccavee rules were brought under consideration, and reports called for from the several districts of the Province. These rules underwent modification, after all opinions had been taken.

44. Mr. Delmerick, Extra Assistant Commissioner, was in charge of the Rawul Pindee Treasury throughout the year. The Goojrat Treasury was under charge of Mr. Owen, Extra Assistant Commissioner, from 1st April to 14th July 1869, when he made over charge to Mr. Wilkinson, Assistant Commissioner, who was relieved by Lieutenant Roberts, Assistant Commissioner, on 1st January. Mr. Spencer, Extra Assistant Commissioner, was in charge of the Shahpoor Treasury the whole year; and the Jhelum Treasury was in charge of Captain Harington and Major Paske, Assistant Commissioners, and Colonel Bristow, Deputy Commissioner.

The management of the Treasury transactions of the Rawul Pindee, Jhelum and Shahpoor Treasuries, has been efficient, and an improvement in the despatch of business of the Goojrat Treasury is reported. The working of this Treasury was noticed unfavorably in last year's report.

New system of ac. 45. The only officers who have noticed this subject report that the system works well.

Treasurers' securities. 46. Have been attested.

47. Notes to the value of Rs. 8,22,440 were issued from the Rawul Pindee, 36,070 from Jhelum, and 31,060 from Goojrat Treasury during the year. The transactions in paper currency in the Shahpoor district are limited.

The use of Notes amongst natives is mostly confined to the mercantile classes.

A small portion, however, of the Government revenue in the Rawul Pindee district was paid in Notes during the year, from which it appears that Notes are now finding their way among the agricultural community also.

48. The largest number of Orders was issued in the Rawul Pindee district, but neither in this nor in the districts of Goojrat and Shahpoor was the number as large as might have been expected. There has been an increase in the number of Orders issued at Jhelum, and Major Paske the Deputy Commissioner infers from this, that the system is becoming more popular. The general opinion

however is, that the rate of premium charged is too high, and the per-centage allowed to agents too small. The system I think should be continued, and amendments that experience may show from time to time as necessary introduced.

49. The number of appeals for disposal in Commissioner's Court was 182. Of these,
173 were disposed of, and 9 were pending at the close of the year.

Revenue Appeals. The date of oldest case pending was 25th January 1869, which has since been disposed of.

Goojrat was the only district in which appeals were preferred to Deputy Commissioner. In this district there were 5 appeals, the date of the one pending at close of the year was 31st March.

50. Of the 21,243 cases on the file, 20,412 were disposed of, and 831 were pending Revenue business. when the year closed.

The amount of work disposed of in each district, is given in the subjoined table:-

DISTRICT.	No. of cases for disposal.	Disposed of.	Pending.	
Rawul Pindee,	7,011	6,767	244	
Jhelum,	3,974	3,820	154	
Goojrat,	2,810	2,625	185	
Shahpoor,	7,418	7,200	* 248	
Total,	21,243	20,412	831	

51. The Putwarees of Rawul Pindee, Goojrat and Shahpore are unfavorably spoken of. Those of Rawul Pindee are said to be far from efficient and trustworthy. Those of Goojrat have given a deal of trouble since the close of the Settlement operations; while those in Shahpoor, though fairly up to their work, are to a great extent knaves and the instigators of litigation.

In Rawul Pindee several have been imprisoned and fined; in Goojrat four have been dismissed. In Shahpoor the Putwarees are about to be subjected to an examination, and those who do not show a fair knowledge of their work will be dismissed.

The Putwarees in the Jhelum district continue to do their duty satisfactorily, the whole of their papers were filed with two exceptions by the end of November. The Tehseel establishments continue to be so much occupied by judicial work, and the registration fees are such an inducement to Tehseeldars to remain at quarters, that the Revenue alministration of the district does not receive the full attention it deserves.

Division are, with the exception of those of Tehseel Kuhoota, in the Rawul Pindee district, reported to be in good order.

The Meuzawar system of arrangement, in force in the Suddur office of Rawul Pindee, continues to work well. This system is about to be adopted in the Shahpoor office. The want of space in the Shahpoor and Goojrat Suddur office record rooms is complained of by the district officers. I would refer you to the report of the Deputy Commissioner of Rawul Pindee, from which it appears some suitable Tehseel buildings are required.

PART IV.-STATISTICAL AND MISCELLANEOUS.

55. As in the preceding year, the rain during 1868-69 was deficient in quantity or fell at unseasonable times. The Khurreef crop completely failed, the price of grain stood very high, and fodder was extremely scarce.

The Rubbee of 1869-70 has however been more than an average crop, prices have fallen, fodder &c., pasturage are now abundant.

In the Rawul Pindee district Petroleum is found at Sudkal and Rutta hotur. The spring at the former is being worked by the Public Works Department.

The supply at present obtained daily is not more than two "ghurras" full.

63. The area under irrigation has increased. The increase in irrigation has resulted from the large number of wells and bunds for irrigation constructed during the year in the several districts.

65. In Goojrat the zemindars do not appreciate the produce from the Hissar bulls, which they argue are unable to stand the heat, hard work and scarcity of food, which the cattle of the country exist on. The produce of the 5 bulls in Shahpoor are well spoken of. In Jhelum there has been a large increase in the progeny of the bulls, which are highly prized by the people of the district.

63. The 10 Rams received from Hissar have been distributed to sheep breeders in the Thul of the Shahpoor district. It is reported that they are all alive, and that the cross with the Thul sheep is said to be a good one.

The Merino Rams sent from Hazara to Shahpoor are not popular. The sheep are afraid of the 1, and there are very few of their young. The number of Merinos in the Salt-Range has increased from 25 to 33.

A Cattle Fair was for the first time held in this Division in the Shahpoor district, at

Shah Shumush's Mela, in April, but is reported to have been somewhat of a failure owing to the high price of grain and scarcity of fodder. I consider it highly desirable that every endeavour should be made to establish a cattle fair in this district, so that it become as well known as the horse fair at Rawul Pindee.

New Carriage Rules. 68. The new carriage rules are adhered to, and work well.

69. The season was an unfavorable one for arboriculture; efforts for its extension Arboriculture. were however not relaxed.

In Rawul Pindee 46,150 trees have been planted in groves and on road sides; 1,59,095 Keekur trees have been planted on the village roads in the Goojrat district; the sides of the Shahpoor station Canal have been planted throughout its length; and the owners of other canals in this district have also partially planted the banks of their respective canals; a third plantation has been formed on the river side in the Shahpoor district; another island in the river is about to be taken for the same purpose; and during the ensuing winter large groves at intervals along the Shahpoor station Canal will be formed.

In the Jhelum district 95 acres of land adjoining wells, ravines, and waste lands, have been sown broad cast with keekur seed, and 27,600 seedlings have been planted on the sides of districts and village roads.

Fuel Plantations. 72. The various fuel yielding plantations in the Division are strictly conserved.

75. Under the orders of the Supreme Government the Octroi tariffs are under revision. The old schedules were in force during the past year. In the Jhelum district there was a surplus, after payment of cost of establishments, of Rs. 19,400, for local improvements in the towns in which the tax is raised. In Goojrat the income was Rs. 8,856 in excess of 1867-68, but in Shahpoor it decreased from Rs. 25,814 in 1867-68 to Rs. 23,752.

77. Tehseel buildings are required at Futteh Jung, Attock, Pindee Gheb, Kahoota and Murree, in the Rawul Pindee district; and at Tullagung in the Jhelum district; and a new record room at Shahpoor. I trust funds may be sanctioned for these.

DERAJAT DIVISION.

Colonel S. Graham, who presided over the Division during the whole year, has furnished the following Report.

PART I.-FISCAL.

Land Revenue.

1. The demand on account of Land Revenue was Rs. 10,13,706
The collections, ..., 9,94,214
The balances, ..., 19,492

Of the balance, Rs. 7,807 is reported under train of liquidation, Rs. 274 doubtful, Rs. 2,230 irrecoverable, and Rs. 9,181 nominal. A large portion of the sum shown as under

liquidation, or Rs. 6,720, is in the district of Derah Ismail Khan, to be collected within the current year. Of the entire sum Rs. 9,181 shown as nominal in the three districts, the largest amount Rs. 6,666 is in the district of Bunnoo, on account of remission of a portion of revenue of 51 villages in the Murwat Purgunnah, which suffered from cafamity of season, sanctioned by Financial Commissioner's No. 3957 dated 8th August 1868.

2. During the year the Land Revenue has decreased Rs. 3,322 as follows:—Increase.

	A.	Lapses and resumptions of revenue-free gra	ints,		Rs.	162
	В.	Revision of Assessment on farms,			,,,	755
	C.	Alluvion,			,,	3,356
	D.	Land released from the occupation of Gove	rnmen	,	27	
	E.	Transfers,	••		1,	195
	F.	Allotment of wastes,			"	
	G.	Progressive jummas,	• •		"	•••
	e ger Kart		lotal,		"	4,468
Decraase.						
	A.	Grants of land revenue free,	•	0	Rs.	
	в.	Revision of assessment owing to calamit deterioration of assessment &c., farms,				
	C.	Dilunion			,,	7,187
	Albert 1			• • • • • •	**	
	D.	Land occupied by Government,	• 1		7.9	61
	E.	Territorial transfers,	•	••	17	542
		To	otal,		"	7,790
		Total actual decre	ase,			3,322

The increase of Rs. 195 shewn against territorial transfers is in the district of Derah Ismail Khan, owing to the transfer of Mouzah Choonda, and of Tirnee assessment from Bunnoo district is nominal. A decrease of Rs. 347 in the district of Derah Ismail Khan is caused by transfer of Mouzah Adi Kote Purgunnah Bukkur to the Shahpoor district.

- 3. The total collections during the year from fluctuating and miscellaneous sources

 Fluctuating and Miscellaneous revenue, including forests, has been Rs. 1,29,353, showing an increase of Rs. 9,826 over the revenue of last year under this head. The principal items of income being from Kham collections, Surplus Dustuks, Tullabana, Grazing Leases, Rukhs, Forests, Lease of Gardens and Groves, Saltpetre, Alum, Fines and forfeitures. A sum of Rs. 4,468 has also been collected on account of the balance of previous years.
- 2,960 over that of last year. The cost of establishments and consudder Distilleries. tingencies has been Rs. 5,208, leaving a net income of Rs. 23,919.

 In the district of Bunnoo a decrease of 405 Ps. is exhibited, owing to the absence of an Infantry and part of a Cavalry regiment in course of relief.

- 5. The leases of opium and drugs have produced Rs. 15,800, almost the same as last year. In the Bunnoo district the same cause as above has tended to reduce the income from excise on drugs. The largest income has been in the district of Derah Ismail Khan.
 - 6. The entire tax levied during the year under report amounts to Rs. 11,131, as License Tax. given in the classification below:—

Class VII.	Class VIII.	Class IX.	Class X.	Government Officials.	Total.
160	480	2,766	6,444	1,281	11,131

Of the whole amount levied, the greater portion of the collection has been from those assessed under Classes 9 and 10 of Schedule A, the latter in particular. No difficulty appears to have been experienced in collecting the above tax. In no cases had prosecution to be resorted to. 215 petitions of objections have been disposed of in the entire Division. The cost of Establishments has been Rs. 300 in all three districts. The receipts from the above source are not large, but an increase may be expected under the new Income Tax Act.

- 7. There are no salt works in the districts of Bunnoo and Derah Ismail Khan. In Derah Ghazee Khan the lease sold for Rs. 3,000, the same as last year; and it is reported that of the sum in train of liquidation for 1867-68, Rs. 2,622 was realized, after payment of Rs. 378 for per-centage of Mullicks and Lumberdars; the sum of Rs. 218 was further realized for 1866-67, making the sum total collected on account of previous years Rs. 2,840.
 - 8. Receipts on account of stamp revenue for the year under report is shown at Stamps.

 Rs. 1,20,454, viz:—

And the expenditure at Rs. 8,957, viz. charges on account of discount Rs. 5,340, charges miscellanous 3,617, total 8,957, showing a large increase of Rs. 14,042. The number of non-official vendors, of which there are 149, has increased over last year; the amount of discount paid them is Rs. 3,564; the number of official vendors is the same as last year, viz. 16; the amount of discount paid them is Rs. 1,774; the facility afforded to the public for procuring stamps is steadily increasing; 51 persons have been punished for wilful disregard of the Stamp Act.

10. 22,940 acres of land have been thrown up by river action, giving an additional jumma of Rs. 22,253 for the Division, against a decrease of Rs. 12,731 on account of 12,092 acres lost by the encroachment of the Indus, while an area of 147 acres is reported as temporarily injured in the Derah Ghazee Khan district, causing a remission of Rs. 196 in the current year's demand.

PART II.-ADMINISTRATIVE.

- 14. 1830 summonses or dustuks for the realization of revenue were issued during the Coercive measures. year, showing an increase of 61 against those issued last year. The amount of Tulubana realized is Rs. 1,387, amount expended Rs. 596, surplus credited to Government Rs. 791. No cases of distraint or personal imprisonment took place. The increase in the number of dustuks issued has been alone in the Derah Ismail Khan district, which may be attributed to the great drought that prevailed for some months in the year preventing the cultivators from coming forward to pay their revenue.
- 15. In the Bunnoo and Derah Ismail Khan districts 20,998 acres of land are reported to be held under Kham management, at a net demand of Rs. 69,185. In the district of Derah Ismail Khan an increase of Rs. 7,663 has been obtained from this source as compared with the previous year.
- Tuccavee Advances.

 Showing an increase of Rs. 17,275 over that of last year; in addition to the above the sum of Rs. 22,901 is outstanding for past years, bringing the entire amount advanced up to Rs. 48,991. Of this sum, advances that were due at the close of the last year and those that became due within the year amounted to Rs. 6,545, of which Rs. 5,370 have been collected, leaving a balance of 1,175 to be realized during 1869-70. The largest advances have been made in the Derah Ghazee Khan district.
- Treasuries.

 Treasuries.

 The Bunnoo Treasury has been for the most part of the year in charge of Mr.

 Thorburn, Assistant Commissioner. In Derah Ghazee Khan the Treasury was held by Mr.

 Mohunbeer, Extra Assistant Commissioner, and Mr. Goldney, Assistant Commissioner.

New system of Action of Ac

Treasurers' Securities. Security from Treasurers and subordinate officials holding places of trust have been duly lodged.

18. The Paper Currency has not become popular with the natives, transactions by
Currency Notes being chiefly confined to the European community in
the district of Derah Ismail Khan.

The Money Order system in Derah Ismail Khan is becoming more appreciated, and transactions continue to increase. In Bunnoo and Dera Ghazee Money Order system. Khan the system is not at all appreciated, the per-centage is not sufficiently remunerative to induce any one to covet the office of agent.

19. The total number of cases instituted during the year is shown as 6,591, of which 2,490 come under the head of Registration. The cases disposed of are—6,678 on trial, 30 adjusted or withdrawn, 29 struck off in default, and 74 remained pending at the close of the year. The date of the oldest pending case instituted is 1st June 1868.

- 20. 15 appeals were preferred from the lower Courts to that of the Deputy Commissioners, and were all confirmed. The average duration of each appeal was 16 days. 45 cases were received in appeal during the year from the Courts of the Deputy Commissioners, of which—
 - 16 were confirmed,
 - 1 reversed,
 - 6 modified,
 - 22 remained pending at the close of the year.

Latest date of pending case 30th November 1868.

- 21. The Putwarees of the Division are all more or less inefficient. Some improvement has been effected under this head in the Bunnoo district. The approaching settlement will no doubt tend to rectify deficiencies among this class of Government servants. The Putwarees of the Bunnoo district keep up their day books with more method and correctness than heretofore. Out of 193, 83 keep their accounts in Persian.
- 22. The records of the Sudder and Mofussil Courts are stated to be well arranged and kept in order. The Bunnoo and Meeanwallee Tehseels are supplied with good record rooms, but at Esa Kheyl and Lukkee there are no suitable buildings. The record rooms at the Sudder station of Bunnoo are limited in space. A plan and estimate for additions to the present building have been submitted for inclusion in the next Budget.

PART III.-SETTLEMENTS.

Nature and duration of all existing Settlements. 24. The term of settlement of the entire Division has long expired, and a new settlement is urgently called for. Settlement operations have commenced in the Derah Gazee Khan district since April last.

PART IV .- STATISTICAL AND MISCELLANEOUS.

- 25. During the year the ordinary fall of rain shewn by district returns is 34 inches, a little less than the quantity reported last year. In the Derah Ismail Khan district the fall of rain is shewn to have exceeded that of last year. The heavy rains which fell in the spring destroyed the gram crops, while in the summer and autumn months hardly a shower fell. In Bunnoo the fall of rain has been less than in the preceding year. The entire failure of the gram crops is attributable to the unseatonable weather in March last. The wheat and barley crops are most favorable. In Derah Gazee Khan the fall of rain has also been less than last year; the harvest promised well, but the out-turn was less than was expected.
- 33. Cultivation is on the increase everywhere, judging from the applications for waste land. During the past year considerable attention has been given towards the extension of irrigation, both by canals and wells.

 In Derah Ismail Khan alone it is reported that 100 new wells have been sunk during the past year. Since last settlement an increase of 655 wells is shewn.

Preduce and new No improvement is reported regarding produce, nor in the cultivation of new staples.

35. Mortality amongst the cattle Cis-Indus has been great, owing to continued drought: the loss reported is as follows:—

	264 (27) 1864 (27)	Cows and Bullocks.	Camels.	Goats and Sheep.	Buffaloes.
Bukkur,		1,609	255	31,436	508
Leia,		 542	274	87,255	239
and the second second	Total,	 2,151	529	68,691	747

Making every allowance for inaccurate enumeration, the figures given still appear enormous. Notwithstanding the above losses, no difficulty has been experienced in collecting the Government revenue.

38. The carriage rules are said to have worked well in Bunnoo and Derah Ghazee Khan. In Derah Ismail Khan it is reported to be practically inoperative; on occasions of dispute they are taken as the testing standard. The difficulty experienced by Europeans and Government servants in obtaining carriage by private arrangements, without reference to the district authorities, is great; high rates being no inducement for people to come forward. Native traders on the contrary experience no difficulty in procuring carriage.

40. The planting and nurture of trees in the Division continue to receive the usual attention and care. In Derah Ismail Khan 14,696 saplings were put down during the last planting season, in Bunnoo 7,000 were planted, and in Derah Ghazee Khan 5,000.

42. Sales and mortgages of lands in the Division have been somewhat less, as will be seen from the comparison given below, between 1867-68 and 1868-69, attributable to the value of land increasing year by year, and the reluctance to part with it becoming stronger, and the high profits accruing to agriculturists, which must naturally prevent them from wishing to part with their lands.

Sales. 1867-68. 1868-69. Increase. Decrease. No. of cases, 957 750 207 Area of land, 12,144 9,571 2,573 "Yearly juma, 6.882 5,978 904 Amount assessed, 1,11,380 1,22,703 11,323

Mortgages.

		1867-68.	1868-69.	Increase.	Dec rease.
No. of cases,		1,990	2,152	162	
Area of land,		22,834	23,499	665	:
Yearly juma,	· · · · · ·	15,754	12,373		3,381
Amount assessed,		2,10,389	1,17,510		92,879

43. In the Bunnoo district the diminution in the Octroi income, caused by certain articles being exempt from taxation under the late Government Resolution, and the consequent difficulty in maintaining the necessary establishment required for towns &c., and with the curtailed income, is dwelt upon.

47. The Tehseel buildings at Derah Ismail Khan and Bukkur are reported to be in good order; the one at Koolachee is an old one; the new Tehseel buildings at Leia are approaching completion. In Derah Ghazee Khan the Rajunpoor and Jampoor Tehseels are in good order. Sanction has been received for the construction of one at Towsah. The Derah Gazee Khan Tehseel is most inferior, and a new one is urgently required. A Cutcherry at Rajanpoor is much needed. In Bunnoo it is reported that the present buildings used as Tehseels at Lukkee and Esa Kheyl are totally unfit for offices.

PESHAWUR DIVISON.

The following report has been submitted by Lieutenant Colonel F. R. Pollock, c. s. r., who was in charge of the Division throughout the year.

PART I.-FISCAL.

Land Revenue.

1. The demand for the year amounted to Rupees 8,80,554
viz:

Peshawur district.

6.31,666

Peshawur district, 6,81,666

Hazara ,, 1,56,818

Kohat ,, ... 92,070

Total Rupees, .. 8,80,554

Being a decrease as compared with previous year of Rupees 3,279. Of the entire demand, Rupees 8,62,667 were collected, leaving a balance of Rs. 17,887, against 12,165 Rs. in the year 1867-68.

Balances

2. The subjoined table shews the state of the balances for each district:—

District.	In train of liquidation.	Doubtful.	Irrecoverable.	Nominal.	Total.
Peshawur,	764	3,109	18	1,224	5,115
Hazara,		19	1,638	300	1,957
Kohat,	4,400		6,415		10,815
Total,	5,164	3,128	8,071	1,524	17,887

3. The large irrecoverable item was caused by drought, and destruction of crops by hail storms; and the sum shewn as being in train of liquidation is owing to the failure of crops on barance lands, especially in the Khuttuk Pergannah of the Kohat district, which is held in jageer by Khwaja Mahomed Khan. Sanction to the suspension of Rs. 3,000 was accorded by the Financial Commissioner until next rubbee, when the amount will be realized by the jagirdar.

On this subject Captain Cavagnari, the Officiating Deputy Commissioner of Kohat, makes the following remarks:—

"As the excessive drought of the past year has caused more or less distress throughout the country I deem it advisable to discriminate between the balances and to show exactly the amount of relief afforded to the cultivators, the extent to which this district was affected thereby. Of the amount shewn as irrecoverable 1,727 Rs. have been remitted on account of want of rain in 12 villages of the Kohat and Jhingoo Tehsils, the khureef crop of which entirely failed. Again, the entire amount of Rs. 4,400 shewn as in train of liquidation, has resulted from the same cause in two villages of the Kohat Tehseel, and in many others of the Yaree ilaqua; thus substantial relief by remissions and suspensions was afforded to the amount of Rs. 6,127, or somewhat more than half of the entire balances of the district from all causes. Although comparatively speaking, the district has suffered considerably less in this respect than others in the Punjab, yet the lateness of the rains afforded good grounds for apprehension, which have fortunately been now removed by the copious showers of March and April, and a fair average Rubbee crop may be expected."

- 4. In the Hazara district a sum of Rs. 1,638 was remitted on account damage done to crops by hall storms. In other respects the state of the balances is satisfactory.
- Causes of increase.

 Caused by revision of Settlement in the Peshawur district, and remissions on account calamities of season.

Fluctuating and Miscellaneous Revenue.

7. The income of the three districts derived from fluctuating and miscellaneous sources amounted to Rs. 15,642-8-0, against Rs. 18,726-13-6 in the previous year.

This am was derived as follows:—			•	1.
Lapsed and resumed rent free holdings,	Rs.	1,804	0	0
Revision of assessment, progressive jamma, &c.,	,,	6	0	0
Alluvial lands,	,,	263	0	0
Collections from Kham holdings,	,,	678	0	0
Fees for examination of records,	"	6	8	0
Surplus Dustak tulabana,	., "	481	0	0
Tirnee or grazing dues,	,,	4,206	0	0
Sale proceeds of wood from rukhs, &c.,	,,	3,027	0	0
Lease of gardens,	,,	1	0	0-
Saltpetre,	,,	52	0	0
Alum,	"	325	0	0
Water-mills,	,,	4,411	0.	0
Fines and forfeitures,,	*** "	118	0	0
Fees,	,,, ,,	1	0	0
Other items,	•• "	268	0	0
Total R	ipees,	15,642	8	0

- 8. The apparent decrease shewn in the Peshawur district return, is owing to a sum of Rupees 993 on account of registration fees having been erroneously entered in the previous year's statement, as miscellaneous revenue. Such fees are excluded from the revenue of the year under review, so that in reality there has been an increase of Rs. 531.
- 9. The decrease of Rs. 3,225 in the Hazara district, is owing to the Agrore disturbances during the months of August, September, October and November 1868. Captain Ommanney, the Officiating Deputy Commissioner, remarks that the lease of the collection of grazing dues did not sell at a good figure, and the operations of the Forest Department were partially suspended for the same reason.
- 10. A slight increase is observable in the miscellaneous revenue of the Kohat district, owing to a new source of income having been created, viz., the Alum contract of the Shadee-pore Pergunnah, which has been leased out for Rupees 500 per annum, for three years. This experiment was sanctioned by the Financial Commissioner subject to certain restrictions, and the Officiating Deputy Commissioner is hopeful that the undertaking will eventually prove to be a profitable one, at expiration of the existing contract.
- 11. The receipts for the year under review under this heading amounted to Rupees Saddar Distilleries. 38,214, or Rupees 4,746-2-9 less than in previous year.

Although the contract for the vend of native liquor was sold for a higher figure in the Peshawur district than in 1867-68, yet the receipts were considerably less—only Rupees 16,199 were realized from Rs. 23,940, leaving a balance of Rs. 7,741. As under, the abkarry system no balance should exist, it must be explained here that the abkarry contractor became a defaulter to a large amount, regarding the non-realization of which and the measures that have been adopted to prevent recurrence of such defalcations, a separate report will be subsequently submitted, embracing full particulars.

- 13. The falling off in the receipts of the Kohat district to the extent of Supees 1,015, as compared with the previous year, is attributable to the consumption of spirits having much diminished by the departure of the troops from the station in course of relief.
- 14. The subjoined abstract comparative statement shows the receipts, charges and amount of income credited to Government on account saddar distilleries:—

District.	Years.	Receipts.	Charges.	Amount credited to Government.
	1867-68,	33,920	3,580	30,340
Peshawur,	1868-69,	29,858	8,486	25,872
	1867-68,	3,854	871	2,983
Hazara,	1868-69,	4,428	919	3,509
	1807-68,	5,186	540	4,646
Kohat,	1868-69,	4,428	797	3,631
Total,	1867-68,	42,960	4,991	37,969
Total,	1868-69,	. 38,214	5,202	33,012

- 15. Five persons in Peshawur district and four in Hazara, were convicted and punished for breach of abkarry laws.
- 16. The total receipts under this head during the year was Rs. 32,752, including Excise on Drugs. a sum of Rupees 614 realized from balance of the previous year.

In the Peshawur district there was an increase of Rupees 1,341, as compared with 1867-68, and in Kohat the receipts show an increase of Rs. 694. In the Hazara district, there has been a visible falling off as compared with the previous year, though not below the usual average.

No balances are shewn as irrecoverable, excepting in the Kohat return, but as the sum only amounts to Rs. 151 no explanation appears necessary.

- 17. The license tax collections amounted to Rs. 8,120-8-0, and the cost of collection Imperial Taxes. to Rs. 360, being a little more than 4 per cent on the entire sum. There were 137 objections, and only one prosecution. No refunds were made, excepting in Peskawur, where 28 Rupees were refunded.
- 18. The receipts from Salt Revenue in the Kohat district amounted to Rs. 82,487-2-0 against Rs. 83,135-9-6 in the previous year. Captain Cavagnari remarks that this decrease may be said to have been caused by the Swat traders having been interdicted from all intercourse with British territory; and 2nd, by the fact of many of the district carriers having been detained at their homes for the purpose of cultivation when rain Cell.
- 19. There can be no doubt but that the price of Salt rose considerably in the Swat territory owing to the blockade, and consequently the consumption was less than hitherto, still the revenue has only decreased to an almost inappreciable extent being Rs. 648 less than in 1867-68.

20. The disbursements were Rs. 28,327-11-9, being somewhat over 34 per centr on the receipts.

No smugglers were convicted or punished during the year.

Stamps.

21. The total receipts under this heading from all sources was Rs. 95,552, viz:—

			Tota	l Rs.	95,522
Kohat	do.,	•••	•	•	7,852
Hazara	do.,	%			12,222
Peshawui	district,		••	•••	75,448

being an increase of Rs. 6,190 over the previous year, notwithstanding a falling off in this branch of Revenue in the Hazara District, accounted for by the Officiating Deputy Commissioner by the fact that there was hardly any litigation during the Agrore disturbances and subsequent expedition into the Black Mountain. Captain Ommanney is sanguine that there would have been an increase if the Courts had been in full working order during the year.

- 22. In the other two districts of the Division, the gross receipts greatly exceed the amount realized during the past year, especially as regards the Kohat district; and I have no doubt that this source of revenue will continue to increase for years to come.
- 23. The net amount credited to Government after deducting all charges was Rs. 88,754, a sum almost equal to the entire receipts in 1867-68.
 - 27 persons were punished during the year for wiltul breach of the Stamp Act.
- 25. In the Peshawur district 2024 acres were brought under assessment, at an additional jumma of Rs. 1,146, and 1,328 acres were removed from assessment, at an additional property of the current demand.
- 26. Regarding the preparation of alluvion and diluvion returns, Captain Waterfield observes that such care has probably never been before taken in his district in the correct preparation of them, as they were most carefully tested on the spot.
- 27. In the Hazara district 6 acres 3 roods were brought under assessment, and 31 acres and 3 roods were temporarily injured by inundation, necessitating a remission of revenue to extent of Rs. 338.
 - 29. The rules for appropriating lands as pronoulgated in Land occupied by Financial Commissioner's Book Circular No. 7 of 1866 work well for this Division.
- 30. No land revenue assignments were made during the year under report in any of the three districts. In the Peshawur district orders were passed on grants previously held, releasing 19 acres at a juma of Rs. 63 in favor of 23 individuals during maintenance of institutions.

83,890 acres at a juma of Rs. 1,28,410 were pending report or orders of Government.

PART II - ADMINISTRATIVE.

There were 751 dustuks issued for the realization of revenue during the year, and the amount of dustuk tulabana realized amounted to Rs. 563. The coercive measures adopted exceed those of the previous year, but are much below the average of former years. No imprisonment in any of the cases had to be resorted to, which is a great source of satisfaction, and only two cases of distraint occurred, in both of which revenue was paid on attachment of moveable property.

This in itself proves that the land revenue assessment is felt very lightly by the people, and is a sign of general prosperity.

The Peshawur Division would bear fair comparison with any other Division in the Province as regards the ease with which the revenue demand is paid, as the coercive measures are entirely of a minor character, consisting of a few dustaks being issued to defaulters, no other action being necessary.

owing to the greater latitude which Government allowed in granting them. Care has been taken that no such advances were sanctioned unless for works of utility, such as construction of wells for purposes of irrigation.

36. The subjoined comparative statement will show the amount advanced to each district during the year, including the outstandings from the preceding one:—

District.		Year.	Advances made within present year.	Outstandings from last year.	Total.
		1867-68,	820	700	1,520
Peshawur,	[1868-69,	500	1,147	1,647
	ſ	1867-68,			
Hazara,	[1868-69,	200		200
	{	1867-68,	250		. 250
Kohat,		1868-69,	1,450	250	1,700
	(1867-68,	1,070	700	1,770
Total,	{	1868-69,	2,150	1,397	3,547

The whole of the sums inserted in the returns as being due may be said to be recoverable.

37. The Peshawur Treasury was managed by Captain Harington during the month of April; by Lieutenant Roberts, Assistant Commissioner, from May to July; since then Mr. Owen, Extra Assistant Commissioner, has been in charge.

- 38. In Hazara, the Treasury has been efficiently managed during the year by Messrs. Lang, Wood and Hawkins; and in Kohat the Treasury business was conducted throughout the year by Lieutenant Plowden, Assistant Commissioner.
 - 39. The new system of accounts is understood and works well, and satisfactorily.

* * * * * * * * * * * * * * * *

- 41. In the Peshawur district Rs. 2,25,800 worth of Currency Notes were issued, against Rs. 3,81,950 in last year, shewing a falling off in the demand of more than a lac of Rs.
- 42. The Deputy Commissioner of Hazara states that the demand for Currency Notes is chiefly confined to the European portion of the community. Owing to the presence of the Hazara Field Force in the district for some months, the transactions in the Currency Department more than doubled as compared with the previous year.
- 43. The people of Hazara are chiefly agriculturists, and as the circulation of Notes is only popular among merchants and traders, including Europeans in general, the transactions will always be confined to about half a lac of Rs. per annum.
 - 45. The Money Order office has been resorted to fairly in the Peshawur district, the transactions of which more than doubled as compared with the previous year:
- 46. On this subject Captain Ommanney, Officiating Deputy Commissioner Hazara, remarks as follows:—.
- "I am strongly of opinion that the Money Order system should be transferred to the Deputy Post Master, and the remuneration raised. The work in the English office year by year increases, and what can be equally well done elsewhere should not I think be thrown on the District Establishment. I believe the public would find it also more convenient to go to the Post office for Money Orders than to the district offices, where more or less delay must occur."
- 47. In the Kohat district, the Money Order system maintains its popularity with the public. The Officiating Deputy Commissioner, Captain Cavagnari, points out how very inadequate the remuneration to the agent is compared with the work performed. He is of opinion that were the present agent to resign the appointment, some difficulty would be experienced in procuring a successor.
- 48. I venture to think myself that the system has not had a fair trial as yet, but under any circumstances I consider that its introduction is a great boon to the public in general; the best proof of its usefulness will be found in the fact, that in the Peshawur district 2,689 Orders were issued aggregating Rs. 1,34,095-13-0 against 1,218 aggregating Rs. 71,662-9-0 in the previous year, being an increase of about 90 per cent.
- 49. No doubt some improvements might be effected, and I think that a step in the right direction would be to raise the amount for which a Money Order is now procurable. If a fair amount of business were transacted, the agent would be sufficiently remunerated for his work; for instance a sum of Rs. 1,073 was realized in Peshawur during the year, on account of commission; but certainly in smaller districts where business is not so brisk the agent is altogether inadequately remunerated.

*50. I would not at present advocate the transfer of the Money Order agency to the Postal Department: one objection is sufficiently obvious, viz: the creation of so many minor treasuries throughout the country.

56. There were 106 appeals instituted during the year, plus 1 remaining from 1867-68, making in all 107 cases for disposal. Of these, 58 were confirmed, 15 reversed, and 31 modified or returned for reinvestigation, leaving only 3 cases pending at close of the year.

I cannot help observing that only one appeal has been shown in the Peshawur statement as being instituted, which appears to me to be a mistake; probably the instructions contained in Book Circular No. 11 of 1866 have been misunderstood; the civil appeals heard on the revenue side have evidently been excluded from the return although settlement work was in progress throughout a portion of the year.

- 57. The average duration of each appeal has been high in the Peshawur district, being 140 days. In Hazara the average duration increased from 13 to 23 days, caused by the Agrore disturbances when the Appellate Court was closed for about four months.
- 58. In my own Court 108 appeal cases were instituted, and 92 were pending at close of last year, giving a total of 200 for disposal. Of these 90 were confirmed, 11 reversed, and 15 močified or returned for reinvestigation, leaving 84 cases pending at close of the year.

The date of oldest case pending was 17th April 1867. This has since been disposed of

- Putwarees and their that "in five Tahsils they are preparing village accounts, and in the Eusufzai Tahsil they were engaged in Settlement work until October 1868, when they were sent back to their villages." The Putwaree's papers of 5 Tahsils are being filed after examination by the Tahsil and Sudder Kanoongoes, but no regular settlement having been made in the Peshawur district, they are not quite reliable.
- 60. The Putwarees of the Hazara district have been made over to the Settlement Department under Lieutenant Wace, the Assistant Settlement Commissioner.
- 61. Captain Cavagnari states that the Putwarees in his district are slowly improving, but they are yet in a backward state.
- Records and Record neatly kept. The records of the three Tahsils were inspected by Captain Waterfield, during his cold weather tour, and all defects remedied. An almirah or book shelf has been provided for in each Tahsil for Law books, to which all Tahsil officials are allowed free access, with a view to their improving themselves in a knowledge of Law and Procedure.

PART III.-SETTLEMENT.

Regular Settlement. 63. The following is extracted from the report of the Deputy

Commissioner Peshawur, on this subject:—

"The Eusufzai Pergannah was under Regular Settlement until October 1868, when further operations were suspended by order of Financial Commissioner's No. 4784, dated 25th September 1868."

- 64. There were 1,047 cases on the file against 1,423 in last year; of these, 613 were decided, viz, 191 litigated cases involving investigations and record of evidence, 86 revenue free investigations, 2 matters connected with subordinate officials, 2 general matters of record and adjustment, 299 were cases connected with measurements and statistics, and 33 were of a miscellaneous nature, leaving 434 pending at close of the year.
- 65. No Settlements of any description were effected during the year in the Kohat district, and the present one has long since expired. Captain Cavagnari remarks that a regular settlement is much needed, and at a fitting opportunity he will report on the subject, when the Peshawur and Hazara Settlements shall have been completed. No doubt a Regular Settlement of Kohat is much to be desired, but the matter must be postponed until at least 1871.
- 66. The expenditure during the year amounted to Rs. 4,630. The Settlement commenced in December 1863, and is not expected to terminate until 1872.
- 67. There were 1,71,245 acres measured up to close of last year, plus 21,210 acres during the year under review=1,92,455.

PART IV.-STATISTICAL AND MISCELLANEOUS.

Rain-fall. 70. The fall of rain during the present year, was as follows:-

giving an average for the Division of about 19 inches. In the Peshawur district the fall was greater by four inches than during the past year. Very little rain fell from May to November, which at one time caused much anxiety. The falls were however very heavy and incessant, from December to March, which saved the Baranee crops.

- 71. In Hazara the fall of rain was less by 7 inches than in the previous year. In the month of March the falls were excessive, as will be observed from the Statement, and at one time the continuance of the unseasonable amount of rain threatened to injure the crops, but no injury worth noticing has been caused.
- 72. There is only a very slight difference observable between the fall of rain during the present and past year in the Kohat district, but as remarked by the Officiating Deputy Commissioner, the fall at a most important part of the agricultural year, viz: from August to November, was little or nothing, and the Baranee crops (i. e. those dependent on rain) suffered a good deal.

Mines and quarries.

77. No mines or quarries exist in this Division, with the exception of the Salt Mines at Kohat, which produced 4.02, 77 maunds of salt during the year.

83. The price of wheat, and the coarser descriptions of flour, has been higher than in previous year. All the necessaries of life consumed by the poorer classes have become much dearer, but not to such an extent as to cause distress, and it is hoped that the Rubbee crop, which will be an abundant one, will cause a fall in prices.

*84. Has been fairly attended to throughout the districts of Peshawur and Hazara; the subject has not been noticed by the Officiating Deputy Commissioner Kohat. Owing to the income of the Local Funds being so small in Hazara, the Officiating Deputy Commissioner states that he cannot plant out the roads with that success that he should wish, and he has therefore to resort to a mild pressure on the headmen of yillages to plant out and care for the trees that grow most readily in their respective localities.

The people are now beginning to take some interest in it, and it is observed that a good deal of planting is going on for gardens, orchards, &c., near streams, more especially in the plains of Hazara, where necessity is causing the people to pay some attention to the subject.

- 85. Captain Waterfield states that 9,502 trees were planted in his district during the year, at a cost of Rs. 419. Of these, about 1,000 have died. Six maunds of Phoolaï and two maunds of Keekur seeds were imported from Goojrat and Rawulpindee, and sown during the year in different parts of the district.
- 86. Now that the construction of the Lahore and Peshawur Railway is only a matter of time, I venture to think that the planting of fuel plantations on a large scale should be both encouraged and assisted by Government. The zemindars could be made to understand that the planting of trees would be to their own benefit, and under any circumstances some scheme should be introduced to ensure a supply of fuel for the service of Government when required, and at a reasonable rate, leaving a small margin for remuneration to the producers of the timber. Fuel is brought in large quantities from the neighbouring hills to Peshawur, the rate being about 4 maunds per rupee, a price altogether too high to be of any service for Railway purposes. The actual city rate is only three maunds.*
- 87. Regarding this subject, the Deputy Commissioner Peshawur writes "that Statements XXXIII and XXXIV have been revised this year, and are more reliable than the Statements of last year, but until the revised settlement is effected in the district the nature of tenures cannot be very accurately ascertained.
- 88. One sale took place during the present year by order of Peshawur Court,
 Mutations. realizing Rs. 560, or an average of Rs. 24 per acre.

The sales by private agreement amounted to 154, fetching Rs. 25,904, or an average of Rs. 41 per acre.

There were 398 mortgages, for Rs. 1,31,022.

In the Kohat district 80 transfers of Malgoozaree land occurred during the year.

^{*} The Peshawur maund is about one fifth more than the Indian maund.

SETTLEMENT DEPARTMENT.

The following Report on the progress of Settlements in the Punjab during the year 1868-69 has been forwarded by Mr. E. A. Prinsep, Settlement Commissioner:—

I have the honor to submit the Annual Report and Statements for the official year 1868-69.

- 2. In addition to the Annual Statements, a return of work remaining to be done in each district, prescribed by the Secretary of State for India, in his No. 71 dated 11th November 1868, is annexed.
- 3. As merely a memorandum of work was sent up for the last official year, it will be useful to incorporate some of the statistics and remarks appertaining to that year in the present report.

As the narrative of the year's results embraces two great features and stages of work, the one referring to the settlements which have been brought to a close, the other to the new districts to which settlement operations have been extended, it will be convenient to review the results under the following heads—

- I. Progress made in starting new districts.
- II. Review of business done in old districts.
- III. Expense of both during the year under report.
- IV. Notice of organic changes carried out or contemplated.
- V. Summary of total results achieved within the year.
- 4. The report will comprise the following districts or portions of districts-

Montgomery, Huzara, New districts.

Mokutsur Mumdote Circle in the Ferozepore district, an old settlement, but for reasons stated elsewhere it has been treated in this report as a new district.

Lahore,
Kangra
Goojrat,
Goojranwala,

5. A separate report on the officers employed will be submitted.

PART I .- PROGRESS MADE IN STARTING NEW SETTLEMENTS.

6. It being known that the Goojrat and Goojranwala Settlements were so far advanced that they would be completed early in the year under review the sanction of Supreme Government was conveyed to me to bring under settlement the Montgomery district in the Mooltan Division, and the mountainous district of Hazarah in the Peshawur Division. The Budget provision for the Goojrat and Goojranwala Settlements was utilized for the Montgomery and Hazarah Settlements respectively.

Owing to the new districts differing in size and the number of Superintendents' Circles from the old, some difficulty was experienced in adjusting the Budget transfer and the simultaneous starting of all the pergunahs in the new districts; but this need not be further mentioned here.

The officers placed at my disposal for these two new districts were—for Montgomery

M. C. A. Roe, in lieu of Lieutenant Nisbet, Assistant Settlement

Commissioner of Goojranwala, who had reverted to the regular line
on the close of his settlement; Mr. Roe joined his post and commenced preliminary operations at the close of the last official year: for Huzarah, Lieutenant E. G. Wace, in lieu of Captain Waterfield, the Settlement officer of Goojrat, who had
proceeded to Peshawur as Deputy Commissioner shortly before the close of settlement
operations in Goojrat. Lieutenant Wace acted for a short time in Goojrat and proceeded
to his new district in May 1868.

- 8. Before detailing what has been done in each of the new districts it may perhaps be as well to describe in general terms the character of these Prefatory explanation. districts, and the new sphere of work that has been entered upon.
- 9. Montgomery, like Goojranwalla, which it replaced, is in the plains; like that district its distinguishing characteristics are extreme aridity, scanty cultivation (except in tracts bordering on the rivers), great extent of waste tracts used for grazing, which entail much extra labour in measurement and the formation of new townships from the many scattered grants of lands in which wells have been built since last settlement. In short, the district may be said to be in a very backward condition.
- 10. Huzarah, on the other hand, is a mountainous and difficult district, situated on our extreme north west frontier, tenanted by a wild and lawless race, and never previously regularly settled.
- 11. While in Montgomery we have the records of a previous regular settlement as a guide, in Huzarah we are going over untrodden and intricate ground, where great caution will be necessary, owing to many problems of a complicated character which have been under attention for years and have now to be decided.

Measurements started. 12. The two new districts consist of 6 Superintendents' Circles, in which work was started as follows:—

In Montgomery—Googairah pergunah, middle of May 1868.

Hoojrah ditto ditto.

Montgomery ditto, beginning of July 1868.

Pak Puttun January 1869.

In Huzarah -Hureepore in July 1868.

Mansera, ditte

The above dates show when actual measurements were commenced. The instruction of Putwarees commenced earlier.

Lieutenant Wace in Huzarah hopes that all the measurements will be finished in his district by December of this year.

13. Out of 2,172 villages, containing an area of 12½ lacs of acres, 4,87,811 acres were measured in Montgomery. Huzarah contains 899 villages, with the very large area estimated at 18 lacs of acres, of which only 3,63,120 acres have been measured and mapped.

Thus in Montgomery, in an average period of say 8 months of the year, the measurements were fully started one-third; and in Huzarah, where the survey staff were really at work about 9 months, only one-sixth of the district has been taken through this stage of operations.

- 14. Of the 6 Courts in Montgomery none were opened before 1st October 1868, for though 3 of the Superintendents were posted before that date, the necessary powers were not conferred on them till September, during which month the Courts are closed; while in the 4th Pergunah (Pak Puttun) the Superintendent was not even posted till March 1869, the close of the year.
 - 15. In Huzarah the Courts were opened as follows:-

Assistant Settlement Commissioners in May 1868.

Extra Assistant Commissioners in ditto.

First Pergunah Court, end of July 1868.

Second ditto ditto, of August 1868.

Judicial work done.

Out of 2,336 litigated cases, only 191 have been disposed of. The details are as follows:—

Montgomery district, 252 instituted 179 decided.

Hazarah district, 2,084 ,, 12 ,,

This is a very poor result; the fact is, that in the former district few suits are instituted. There is no Judicial work to speak of, which is likely to arise. The reasons are given further on.

17. Nearly all the Huzarah cases were received from the District Court, but very few have been decided.

Of the 2,072 suits pending, 500 are Lumberdaree claims, the greater part of which can well stand over till the attestation stage commences; but suits for land should have been taken up in the 4 Courts of this Settlement. In explanation of this, Assistant Settlement Commissioner pleads (1) the Agrore disturbances from July to November, (2) his diffidence in deciding cases in a difficult district during his first year of settlement, until certain village title-deeds had been prepared by him wherefrom an insight into possession title and tenure could be reliably obtained. After carefully considering these objections, I am still of opinion that more Judicial work should have been done, and have addressed the Assistant Settlement Commissioner on the subject. I have no doubt that greater progress will be made during the current year.

18. There were only 7 appeals filed in Montgomery, of which 6 were decided. In Huzarah, 23 appeals were filed, but none decided, I presume for the same reasons as above given by Lieutenant Wace.

- 19. In both Settlements 1,162 maafee cases were brought under review, of which
 288 were disposed of; 870 were pending in Huzarah and 4 in
 Montgomery. There is little to be done under this head in the
 latter district. In the former the enquiries have to be completed, registers to be made
 out, and every case probably has to be reported. This cannot be done till after the correct
 areas and possession of the real incumbents have been obtained from the Field Registers.
- 20. In 1,072 out of 3,000 estates in the two districts the new "village title-deeds"

 have been prepared in the rough. They are being made with great care, as the entire merit of the Settlement depends on these most important records being properly drawn up at the outset.

Village Note Books.

21. Mr. Roe in Montgomery reports "the whole of these "have been prepared, translated into English and sent to the Teh-" seeldars for their reports."

In Huzarah little progress had been made during the year under report, but Lieutenant Wace expects to have much of the assessment data advanced during the first 6 months of the current year.

- 22. This stage of course cannot be taken up till the new areas are completely made out. Mr. Roe had, however, "inspected 300 villages and "made notes of their condition." In the Hazara report progress made under this head is not noticed. I believe that data is being collected. I hope to see 2 pergunahs in Montgomery and one pergunah (Hurreepore) in Huzarah assessed during the approaching cold weather.
- 23. Little or no increase will be effected in either of these districts. In Mont-Increase in Land Regomery a large number of villages are suffering from desiccation, and over-assessment. For several years past reductions have been sanctioned to prevent further deterioration. Speaking generally, Mr. Roe expects "the "result will be as follows:—
 - "(I.) Circles affected by river inundations will show a considerable decrease.
- "(II.) Canal Circles will show an increase, but not sufficient to compensate for the loss in the River Circles.
 - " (III.) Well Circles will remain much the same as before.
- "(IV.) Government land brought under cultivation will add considerably to the revenue. But on the whole I fear the increase will not be equal to the decrease."
- 24. So too Lieutenant Wace seems to think that, regard being had to the drawbacks some inercase proba. "of hill cultivation and the admitted claims of a frontier district to "Consideration, Huzarah, is not under-assessed," but I am inclined to hope we shall find good reason for some slight increase in the Revenue, due, to what I am sure will be discovered from the new field survey, that a very large area has been brought under cultivation since the summary settlement was imposed.
- 25. A very good plan has been inaugurated in Huzarah, viz, a masterly enquiry into

 Preparation of tibal the existing circumstances of each tribe, and the relation each village title-deeds.

 has to the tribe, thereby discovering the titles and tenures before the village title-deeds can be accepted as showing the true state of property and occupancy. When

I inspected this district in January last, I suggested to Lieutenant Wace that this would help him greatly in unravelling the truth. We traversed the district together, had up two or three of the tribes, and started this work, which Lieutenant Wace and his officers have been carrying on since. It it at once discovered where property known among the Pathans as "Duftur" is still in existence, where it is a mere name, in what villages the tribal features prevail, who are proprietors and who tenants. The village title-deed is then prepared and attested before the whole of the parties interested of both classes, and by a plan of passing awards on each holding, adopted by Lieutenant Wace, the true position of each holder is thus carefully defined and much needless litigation saved.

Though this plan was started only in the last 2 months of the year under report, it will be seen that 1,174 tenants' holdings were established by awards.

The same system is still being continued, and by it I hope to see very efficient progress made in the current year.

Lieutenant Wace reports—"I have every reason to believe that these title-deeds and tenancy enquiries will be completed by August next. They are progressing in a most satisfactory way."

- To be printed in English and circulated kind bearing on the fisco-political history of each tribe, their number and fighting power, their inter-tribal relations, usages and various modes of holding and dividing land, the extent to which existing property is held in shares of the ancient or modern "Duftur," the circumstances under which they acquired the country or tuppa, and how it was parcelled off into villages; and the various tenures peculiar to each tribe. It is then proposed in Frontier districts to translate these into English in separate numbers, brought out as they are ready, and distribute them to officers and Courts connected with the district. The whole series to be bound up in a book at the close of the settlement, which will be of the greatest use to everybody.
- Appointment of village either settlement. This can be taken up better after the measure-headmen and Zaildars. ments are over, as was done in other settlements; but all the zaildars in Montgomery were selected and posted at a public meeting; at which I and the Deputy. Commissioner were present, and Mr. Roe reports that as a body they have rendered great assistance.
- Tribal Boards for Huhas obtained a greater knowledge of the country and the confidence of the leading men in it. He is however maturing a plan, which meets with my support, the main feature of which is to utilize in a more responsible way the leading men, not that they may act individually in supporting the administrative arrangements of district officers, but in the corporate form of "Jirgahs." Each tribe would thus have its working board of prudh omnes with a properly recognized status and authority to act under general rules laid down for their guidance. If these boards can be remunerated by grants of land or by levy of fees from their jurisdictions, the appointments will be much coveted, and in course of time they would be most useful as agents of the Government and representatives of the people. The proposal will be separately reported.

- 29. There is a 3rd Circle which may be briefly reported by itself. Budget provision was made for this when our operations were extended to Lahore, but for several reasons the work had to be stopped.—
- (1.) The establishments were found inadequate, (2) comprising the pergunah of Mokutsur in Ferozepore, and lying in a very remote corner, although placed under the charge of Settlement Officer of Lahore, he frequently represented he could not look after it efficiently, (3) then orders were received to include in this Circle of operations some 316 villages of Mumdote illaqua, (4) the hot season came on, irregularities were discovered in which the Nawab of Mumdote was believed to have brought Nund Lall, (the acting Extra Assistant Commissioner, who was in charge) under his influence; for these and other reasons the Superintendent and his establishments sanctioned for this Circle, were transferred to Choonean for 2 or 3 months, to enable Mr. Saunders to bring Nund Lall's operations in that pergunah under a more searching verification.
- 30. It was not till October the work was again resumed in these parts, a new Extra

 Assistant Commissioner, Nissar Alee, was appointed to supervise the

 work on the spot. The two tracts contain 477 villages; of these,

 during the last 5 months of the year 48, containing an area of 67,090 acres, have been

 measured and mapped; 1,803 acres were measured previously, so that near upon 70,000 acres

 have been got over here.
 - 31. The Superintendent Alleemoolla is an experienced officer, his staff has been increased. They have now made a capital commencement, and I have examined his work.
 - 32. Out of 465 village title-deeds he has prepared and verified on the spot 91; of the khuteonees 32 have been prepared; and out of 59 suits instituted, all but 18 have been decided.
- 33. In connection with Mr. Saunders, and Mr. Knox, Deputy Commissioner, I myself Zaildars.

 appointed the zaildars on the spot.
- 34. At the close of the year the executive charge of this circle was transferred to Mr.

 Roe, Assistant Settlement Commissioner of Montgomery, who will in future see that it is properly supervised. Mr. Roe has also examined the work, and reports it is progressing famously.
- 35. The above will show what has been done in extending settlement operations to the 2 new Circles and in Ferozepore district. On the whole, considering that there have been crawbacks and special causes of delay, that both officers in Huzarah and Montgomery have complained of the Putwarees' staff of surveyors being underhanded, and special reports have been submitted for increasing their number, that some of the Superintendents did not join till late, that the Courts in Montgomery were not opened till 5 months of the year had elapsed, and that in Huzarah, for a similar period work was altogether retarded by Lieutenant Wace's services beings required in Agrore, the results may be accepted as sufficient for what may be described in general terms as a half year's period of operations.

PART II.—REVIEW OF BUSINESS DONE IN OLD SETTLEMENTS.

36. I now pass on to the review of work done in the older districts.

These comprise the 4 settlements going on in Goojrat, Goojranwalls, Lahore, and Kangra districts.

- 37. At the close of 1867-68, in the two first, the settlements had been brought to a Condition of work in completion; there remained but very little to do in these except making over the settlement records to district office, preparing the final registers and returns, compiling the correct revenue rolls of new assessment to go to district officer, in winding up the accounts, and collecting materials for the final reports.
- Settlement Officer, having been previously appointed to Peshawur district. Everything was smartly finished here by this officer in May, who then proceeded to charge of Huzarah Settlement; about a hundred cases and a few appeals remained on the file, which were transferred to the District Courts. The final returns were made over to Captain Waterfield, who was allowed time to write his report, but as yet it has not been received.
- 39. In Goojranwalla, similar completion had been arrived at. Lieutenant Nisbet

 Goojranwalla comreported that his operations "had during the last quarter of the
 "year 1867-68, been brought to a close; the Judicial work had been
 disposed of; the establishments had come under reduction, except a portion of the personal
 staff of Assistant Settlement Commissioner, who were engaged in writing up the English
 village note books, in preparing the English rent rolls, and in fairing the statistics bearing
 on permanent settlement."

Lieutenant Nisbet was himself engaged in compiling a statistical atlas of his district, which was to accompany his final report. This was the state of this settlement at the close of 1867-68.

Work closed in 1868. Gopal Dass was able to proceed to Montgomery, after having made over the whole of the records. Lieutenant Nisbet proceeded to his new appointment at Murree, and a small expenditure was allowed him to complete his materials to write his report.

The final report of this officer was submitted on the 31st October 1868.

Two Settlements concluded.

41. Thus it will be seen that during the first quarter of the year under report two more districts had been completely settled.

The two remaining.

42. There remain for consideration the operations in Lahore and Kangra. I will take up these separately.

- 48. The condition of this settlement at the close of 1867-68 was that of the last Lahore (cause of 1m-stage. It was hoped that this settlement would not have taken much above the duration promised. We gave ourselves 2 years and 6 months, but the time actually taken has been in 2 pergunahs 3 years, 2 remaining pergunahs 31 years. The impediments here have been great, and of an unforeseen character.
 - (1.) The work has been heavier.
 - (2.) The Judicial suits more numerous.
 - (3.) The measurements took longer owing to extensive waste tracts.
 - (4.) Twice the establishments have been prostrated, once by cholera, and again by severe sickness.

And further delay was occasioned in pergunah Choonean, by the misconduct of Nund-Lall, the executive officer in charge, who was brought to trial, found guilty of taking bribes, and punished by imprisonment.

- The whole of his work was subjected to a close scrutiny by two Superintendents and double staff of establishments during the second and third quarters of the year. Mr. Saunders deserves credit for his indefatigable exertions in going over this ground; he has corrected what was amiss, and has satisfied himself of the revised records representing the true state of rights and interests.
- Work actually done.

 Mr. Saunders was able to give the finishing touch to this Settlement. He and Extra Assistant Commissioner Mahomed Hayat Khan have worked hard. The year's operations have produced the following results:—
- (1.) Judicial.—Out of 3,650 suits instituted within the year, 3,421 were decided leaving 229.

There were 478 appeals, of which all were decided except 24.

- (2.) Mafee proper.—Only 994* cases remained to be reviewed; the return shows only 10 as remaining undisposed of at the close of the year. The registers have yet to come up of such as require Financial Commissioner's sanction.

The financial results for entire district, will be given further on.

- (4.) Village title-deeds have been attested and faired in the 883 villages which remained to be done.
- * (5.) Khewut operations have been carried out in some 900 villages, leaving but a few at the close of the year.
- (6.) Putwarees have been supplied with copies of the faired and revised records in some 950 villages.
- (.7.) The records of 817 villages were made over to district office in the last quarter of the year, out of 1,489, the total number. The remainder have been since completed in the first quarter of this year, and were all given over by the end of June 1869.
- 46. Thus it will be seen that this Settlement was all but completed at the close of the year. The announcement of the new knewnt distributions remained in 3 per-

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

gunnahs, so too the final registers, the clearing off of the pending judicial work; reorganizing Putwarees' circles, and assessment of Anarkullee lands. These were all brought to a close by end of June, the few cases remaining on the files were made over to district.

Mr. Saunders was, at his own request, transferred to the charge of a district on 6th May 1869, since when Extra Assistant Commissioner Mahomed Hyat Khan has brought everything to a close by 19th June 1869.

Mr. Saunders was allowed leave on special duty to write his report. Much of it I am informed has been written. He has availed himself of privilege leave, when he expects to complete the report. It has not come to this office up to date, but I expect it very soon.

Great credit is due to Mr. Saunders and his Extra Assistant Commissioner Mahomed Hyat Khan for finishing this Settlement.

Kangra. 47. At the close of 1867-68 this Settlement had also advanced to the last stage over a greater part of the district.

The measurements had all been completed except in Spiti and Lahoul. The new records had been a good deal attested in 3 out of the 7 Superintendents' Circles; viz., Bowarna, Kangra and Noorpore; Kuloo and Plach were well in hand. In Dehra work had been delayed by severe sickness and other causes. The 7th Circle Humeerpore had been taken up a year later than all the others, and it was known would be the last to be concluded; as also the Lumbagiraen jageer, orders for preparing the records of which did not come till late.

- 48. In the year under report great progress has been made.
- (1.) The measurements of such parts of Spiti and Lahoul as were necessary have been completed, and simple records prepared under Mr. Lyall's personal supervision on the spot.
- (2.) Of 84 boundary disputes, all were decided save 5.
- (3.) Of 2,417 suits instituted, all have been decided but 129.
- (4.) 394 appeals instituted, and all disposed of but 45.
- (5.) 616 mafee cases remained, of which 611 were subjected to review, and 5 were pending.
- (6.) The khewut work has been all completed except in Pergunnah Humeerpore and Lumbagiraen Illaqua.
- (7.) Although there are only 638 recorded townships, enquiry has shown that they contain 5,600 "Teekas" or separate hamlet estates.
- (8.) Of these 5,600 estates, the title-deeds of 2,062 had been attested and faired in 1867-68, leaving 3,538 estates, which have all been finished this year.
- (9.) 4,385 estates had passed through the attestation stage in 1867-68, leaving 1,215, which were completed this year.
- (10.) In 3,136 estates (Teekas) the revised distribution of jumma has been effected; 329 estates now remail, chiefly in Humeerpore and Lumbagiraen.
- (11.) The new records of 1,983 estates had been completed last year. This year those of 3,044 more have been done, leaving 569 to pass through the finishing stage.

- (12.) Putwarees' copies of the records have been done in Spiti and Kuloo, and parts of Kangra, Noorpore and Dehra.
- (*13.) Out of 643 townships, including Lumbagiraen, the records of 582 villages have been finally made over to district, 61 remained.
- (14.) Besides this, mutation cases were attested in 2,103 holdings.
- (15.) The status of tenants in 1,542 holdings passed under enquiry, leaving no more to be done.
- 49. These results show that Mr. Lyall and his officers have been indefatigable in their exertions to bring this settlement to a close. Mr. Lyall reports thus—" Settlement work is only incomplete in Pergunas Humeerpore and Lumbagiraen. In the other Pergunas the work was closed at various periods within the year."
- 50. It was expected that the two incomplete portions would take 3 months of the current year; viz., till end of June, but in reality it has extended till the 10th of August this year. I am now informed that Humeerpore and Lumbagiraen have been quite finished.
- "General register of all mafees have been made out for each perguna and talooqua,

 "and from these classified registers; from the latter again other

 "classified registers requiring orders are being completed. It is

 discovered that a large portion of these mafees have not received final orders. In many

 cases the orders were thought final, which will now have to be reported; others require

 reconsideration of orders for several reasons."
- Operations in Lahoul. "system of measurement and records for Lahoul. In the spring of 1868, 3 or 4 of Lahoul men, including Huree Chund, the son of Tara "Chund, Honorary Magistrate of Lahoul, were taught how to work it. On reaching Kuloo "in June 1868, I sent these men under charge of a Moonserim and followed myself in "August. I personally attested the measurement and rough khuteonees of the 14 kothees and supervised the new distribution of the jumma and preparation of the administrative papers; claims to mafees and jageers were investigated, and I myself made out a record of all sheep runs and of the rights and titles to them claimed by guddees and shepherds of Kuloo."
- Operations in Spiti. "what he believed to be a sufficiently full and accurate record o "rights for each of the 5 kothees there." He also revised the distribution of the land tax, so as to remove existing inequalities, of which there had been many complaints of long standing. He then marched from kothee to kothee, and personally tade out the new rating for each holding, attesting the returns of population and holdings of land. The condition of rent-free holdings, assignment of grain to monasteries, with an enquiry into general customs, were all taken up and brought to record.
- 53. In Kuloo similar pains have been taken to secure an accurate record. "I operations in Kuloo." "remained in Kuloo," Mr. Lyall writes, "till the end of October personally engaged in mafee investigation, revision of Putwarees'.

- "circles, and redistribution of pay of village officials. I also made out the new adminis"tration papers for Kuloo in the rough, leaving the complete attestation and fairing
 "to be done by the Superintendents."
- 54. It will be seen from the above that every effort has been made to carry out

 Remote parts of a complete system of land-registration in remote parts of Kangra,

 where such a thing was never before attempted, or where attempted the few records were found exceedingly imperfect.
- Assessments. But all lapsing mafees have been assessed and reported by Mr. Lyall. The nominal jumma of all mafees and jageers have been revised, and grants of life-holders carefully assessed, so that the district officer will have no trouble in future.
- Statistical data not But Mr. Lyall has prepared papers that will prove as useful. He writes he has prepared "elaborate statistics, mouzawar, tullo"quawar and pergunawar in the forms prescribed for annual returns. Copies of most of "the returns will be filed with the Settlement misls, and will thus take the place of a "separate village note-book."

I conceive this to be of great advantage for future purposes of assessment. It will facilitate the more accurate preparation of annual returns.

- 57. Mr. Lyall has also had prepared and filed with the Settlement misls, a record showing the old assessments, of each plot of land in fixed amounts of grain and cash, which are well known as having formed the basis of Mr. Barnes' Settlement, and the distribution that was effected at last Settlement. This will prove of use at the next alteration of assessment,
- Beating the bounds.

 Beating t
- Enquiries into tenant with a view to recording the actual tenure and the incidents and privileges attaching thereto, dividing the tenants into different classes as they are locally known; but Mr. Lyall has abstained from interfering with the actual status as on the record. For this reason he does not think "that any revision of the entries regarding tenant right in the new Settlement papers will be found necessary." I am not as yet inclined to take this view, as Act XXVIII of 1868 requires the status of such as were recorded as having right of occupancy to remain exactly as on the old record, so that any new classification which does not agree with the classes under Sections 5 and 6 will certainly be superfluous, however careful the enquiry may have been into local incidents which Mr. Lyall has collected and brought on the new record, with a view to perfect the old record.

village head-men. 60. These have not been appointed in this district as in other settlements. A head-man for every village has not been found necessary, as these villages are made up of 10 and 12 teekas or hamlet properties, each held distinctly; but in a great number of teekas or hamlet estates "Mokuddums" have been appointed.

- elsewhere. A modified plan was submitted and received sanction of Government. It was put into effect after the year under review had elapsed. But during last April and May Mr. Lyall took up this matter along with the cognate question of reorganization of Putwarees' circles; these appointments have now been all made and announced, and their circles fixed, so that this matter has been at last disposed of.
- 62. The forest question has been taken up and discussed by Mr. Lyall in communication with the Commissioner of the Division and Doctor Stewart, the Conservator of Forests. The plan as sent down by Punjab Government was found unworkable, the matter was then reconsidered by the above officers. A code of rules and instructions, with statement of reasons, &c. was drawn out by Mr. Lyall. They were agreed to by the two officers above mentioned, and the question was resubmitted for orders of Government, which had not been received at the close of the year. I very much fear little or nothing has been done in the way of allotting these lands between the State and parties who have claims to possession thereon; and now Mr. Lyall is going on furlough, some special officer should be deputed, whose sole duty it should be to give effect to the final instructions that are now issued.
- Special notice of discussions have been going on for 2 or 3 years. In other respects I am quite satisfied with the very efficient way this settlement has been carried out. The work has been exceedingly heavy, the local difficulties and causes of hindrance great. Mr. Lyall and his able staff of officers have surmounted them all; of the quality of work, I can only add that it is excellent; very precise records on every possible phase of title, tenure and usage have been made out, after considerable enquiry, which has been closely controlled by the settlement officer himself, and uniformity carried out by Moonshee Amee Chund, the Extra Assistant Commissioner, of whose services I cannot speak too highly.

I consider Mr. Lyall entitled to the most cordial acknowledgments of Government for having brought this extremely difficult settlement to a close, and for the style of work he has rendered.

64. Of appeals in all the Courts there were 389* pending last year

Work don' in Appellate Courts.

1,057 instituted this year

1,446 Total.

Of these 960 have been decided, leaving 486.

^{*} This includes 17 appeal cases pending in the Huzara district which were erropeously omitted from last year's Return.

Their distribution can be seen from following table :-

(I) { Lohore, Kangra,	On the file. 478 394	Disposed of. 454 349	Pend ug. 24 45
(II) {Goojrat, Goojranwala,	28 15	. 28 15	0 U
(II) { Kangra, (II) { Goojrat, Goojranwala, Huzara, Mon gomery, Mokutsur, Mumdote,	23 7	0 6	23 1 0
Total,	945	852	93
Total,	ment, 460 ditto. 7 34 501	84 0 24 108	376 7 10 393
Total in all Cou	rts, 1,446	960	486

- (i.) The greater number were instituted in Kangra and Lahore, where all have been decided except 45 in Kangra, 24 in Lahore.
 - (ii.) In Goojrat and Goojranwala, the few cases were all decided early in the year.
- (iii.) In the 3 new districts only 30 were instituted, and only one case pending in Montgomery. From Mokutsur there have been no appeals, judicial enquiries began very late in the year.

Before all the lower Appellate Courts only 93 cases were pending at the close of the year, which is very satisfactory.

(iv.) In this Court, out of 501 appeals, 108 have been decided, leaving 393. I have to regret these large arrears. I have been doing my best to reduce them, on the date I write I have brought them down to 280.

The few old cases of Amritsur Division have all been decided.

Character of this work.

65. Omitting the latter, the returns show that of 936 cases decided before Appellate Courts

in 583 orders were upheld,

146 were remanded,

in 207 orders were reversed.

Thus 15 per cent had been remanded and 23 per cent reversed in other words, so many as 1-3rd of the judgments were impugned, which is a large number. They appear chiefly in the returns of Settlement Officer Lahors, and of Amee Chund Extra Assistant Commissioner of Kangra. The largest number of appeals were decided by these two officers.

Total number, 936

Showing that more than 2-3rds of this work was done by these officers.

Court whose o	rder	s were appealed.	No. of eases appealed.	Remanded.	Reversed.	Total.
Superintendent	of	Kangra, .	77	18	19	37
,,	,,	Dehra,	 29	6	9	15
7)	"	Noorpore,	 38	8	12	20
	"	Humeerpore, .	 50	12	13	25
T	otal	and a second	 194	44	53	97
or ½ imp	ugne	d.				

I find that out of 6 Superixtendents' Courts, where more than 15 cases were appealed, as many as ½ of the decisions of 4 Courts were impugned by the Extra Assistant Commissioner of Kangra, probably attributable to the difficulty of appreciating the novel and complicated cases of custom and tenure in this hill

district. I can explain it in no other way.

In my own Court I have found the judgments of the lower Courts generally very good. Only 10 per cent of their orders have been impugned.

PART III.-EXPENDITURE.

I now propose to bring under consideration the expenditure incurred during the year and in the previous years in both spheres of work, and to show what has been the cost of each settlement.

Entire cost for the year.

67. The subjoined table will show the outlay for the year under review:—

District			Br Bu	GET ASSI	GNMENT.	ACTUALLY SPENT.		
			Total.	Chargeable to			Chargeable to	
				District.	Settle- ment.	Total.	District.	Settle- ment.
its.	Montgomery,		52,164	3,600	48 564	39,637	2,275	37,362
-New Districts.	Huzara,		59,126	4,800	54,326	42,473	4,400	38,073
, a	(Mokutsur,		10,320	20.00	10,320	4,852	****	4,852
Total o	f new Settlements, .		1,21,610	8.400	1,13,210	86,962	6,675	80,287
in old	Goojrat,		2,838	390	2,448	3,224	790	2,434
Settlements in old Districts.	Goojranwale,		9,571	14,70	8,101	8,322	1,470	6,852
	Lahore,		50,721	7,648	43,074	43,801	7,648	36,153
	Kangra,		59,546	10,936	48,610	56,557	10,936	45,621
Settlen	ment Commissioner,		49,082		49,082	44 496	List	44,496
Total o	of old settlements just con	npleted,	1,71,758	20,444	1 51 314	1,56,400	20,844	1,35,556
	GRAND TOTA	L,	2,93,368	28,844	2,64,524	2,43,362	31,119	2,15,843