Putting aside the amount received from District Budget, the entire cost has been Rs. 2,15,843, which in the two spheres of work embraced in this report shows we have kept short of what we applied for by Rs. 48,000. The greater part of this refers to the new districts brought under settlement. The revised schedules 'not being sanctioned in time, the money could not be spent, which was entered for increased establishments.

68. The provision for settlements for entire province was sanctioned in the Provincial Budget in the sum of Rs. 3,05,313; of this, only Rs. 2,15,843 having As budgetted for. been utilized, the true saving in the year has amounted to so high a figure as Rs. 89,470. Effort was made to utilize a large portion of this late in the year. Proposals were sent up with my No. 911 dated 4th March 1869, to divert this to extension of settlements in Peshawur, Dera Ghazee Khan and a part of Hoshiarpore district, and in other ways, from 1st March, the last month of the year. His Honor the Lieutenant Governor approved of this, but as sauction of Supreme Government could not be obtained in time the whole of the 89,470 rupees has lapsed.

69. As compared with preceding year, the outlay has been As compared with preceding year. much the same :-

Rs. 2,10,448 1867-68. 1868-69, Rs. 2,15,843

and yet the results have been of a more appreciable character, for the revised settlements in 4 districts have been brought to a close, and new operations begun and fairly launched in 3 new districts.

70. As regards the new settlements, the cost chargeable to settlement budget has only amounted to Rs. 80,287. In Montgomery expenditure was nearly up to the budget. In Hazara the rates of pay and distribution were revised, which increased the budget assignment to Rs. 54,366; but only 38,073 rupees could be spent in the year, as sanction to revised schedules did not come till after expiry of the year. The same explanation accounts for why only Rs. 4,852 were spent in Mokutsur circle, when provision for Rs. 10,320 had been applied for. In both districts sanction not having been received in time, the additional establishments over and above the scale of previous year's rates could not be entertained. There can be no doubt the results have been commensurate with the expense incurred, though more work.might have been done.

71. The greater part of the outlay has been incurred in bringing the settlements to a close in the 4 old districts.* These together with charges for Cost of finishing old settlements for Settlement Commissioner and his office have amounted to Rs. year. * Goojrat. Goojranwalla. 1,35,556, against Rs. 1,51,314 assigned by budget, showing a saving of Rs. 16,000 on my estimate.

Kangea.

In 2 first districts there have been slight expenses merely for winding up miscel-

	1866-67	1867-68	1868-69	deal
Lahore Kangra,	35,455 47,845	40,767 57,753	36,153 45,621	have in for
Total,	83,300	98,520	81,774	with

laneous matters. In Kangra and Lahore, where a great of work was accomplished in the closing stages, we still kept short of the actual amounts expended mer years by some 2,000 rupees* as compared 1866-67, and 16,000 as compared with 1867-68; this is satisfactory.

- Cost as compared with Rs. 6,51,242. In the statement which accompanied a later report original estimate. (No. 711 dated 28th December 1868) of last year, the cost as budgetted for, was shown to be Rs. 6,83,259, and the cost then actually incurred Rs. 6,12,509.
- 73. In going through these accounts again I find the above figures are not quite previous estimate correct. They were taken from the quarterly returns instead of from the monthly bills; and the budget amounts must now be taken from what has been sanctioned by Government, not from what we submitted in our schedules for approval. Then too Lahore and Kangra Settlements have extended beyond the periods previously expected. For these reasons discrepancies have been discovered, which I now wish to report finally.

Cost of the old Settlements for all the years.

74. The correct expenditure for previous years in these 4 Settlements now concluded stands thus:—

	YEA	B.	CHARGEABLE TO SETTLEMENT.			
		11000			By Budget.	Actually spent
Half year,			1865-66,	electric de la constitución de l	1,12,868	95,440
Entire,			1866-67,		2,32,780	1,91,593
Do			1867-68,		2,29,772	2,10,448
Do			1868-69,		1,51,314	1,35,556
Total,	•••				6,96,786	6,33,037

Thus then, instead of Rs. 6,12,509, the actual correct outlay has been Rs. 6,33,037, as against Rs. 6,96,736 allowed by Budget. This takes the account to Total cost up to end the close of the year under report. But I may as well note here that as there was some slight work remaining to be done in Lahore, which took 3 months of the current year, and in Kangra the operations in Pergunnah Humeerpore and Lumbagiraen were not quite brought to a close till the end of August; and a further period of 15 days in September has been given to Mr. Lyall to finish his report, provision has to be made for this from current year's Budget, to extent of Rs. 2,883 in Lahore, and Rs. 13,111 in Kangra. These are sums actually spent in 1869-70 the current year, and F urther small expense in 1869-70 to be incomprise the further amount till actual completion of these 2 sectlements. In the aggregate they amount to Rs. 15,994, and if this is added to Rs. 6,33,057 the entire and correct cost of these 4 settlements from commencement to completion, will have amounted to Rs. 6,49,031. Even this shows as against Rs. 6,69,736, the amount asked for, and allowed by Budget, that in all these years we have effected a saving of some Rs. 28,000 on our estimates, and in this view may be deemed to be satisfactory.

75. In the same letter previously quoted I estimated that the net recoveries from Income as a set-off fees, fines, and such like miscellaneous settlement income would come to Rs. 72,722 in these 4 Settlements. I now wish to show what has been realized under this head, and as some correspondence has passed in previous

years, which ended in an instruction that judicial stamps were not to be taken into account as a set-off against Settlement expenditure, and latterly another letter No. 5001 dated 18th August 1869, from Financial Commissioner, has been received which removes all objections to our showing the receipts under this head in our accounts, I have gone through these accounts as rendered by officers up to the latest date. I am therefore able to show these figures corrected up to the closing of these Settlements, whereas previous figures were at best estimates; and I desire to show this in both aspects, viz. what are the net recoveries exclusive of stamps and tulubana, and what with them.

De	tails.	Goojrat.	Goojran- wala.	Lahore.	Kangra.	Total,
(a). Surplus fees credited	to Government,	. 22,061	11,553	30,026	8,524	72,164
(b). Balance of tulubana s	tamps after paying all cost	s, 664	980	5,153	2,443	9,240
(c). Judicial stamps,		18,939	21,185	86,967	21,888	98,979
	TOTAL,	41,664	33,718	72,146	82,855	1,80,383

Net cost of old setalone against Rs. 5,49,031, the entire charges of the 4 settlements, the net cost to Government will be reduced to Rs. 5,76,861 by the one calculation. If on the other hand, even only half of the judicial stamps and tulubana be accepted as fair to place against the charges, inasmuch as undoubtedly one moiety of the extra litigation may be considered to have arisen out of the proceedings of the settlement, we might legitimately add Rs. 54,109 (9,240+98,979 = 54,109 Rs.) to the income from fees (72,164), and taking the total realization to be 1,26,264 including the consideration of stamps and tulubana, the net cost would thus be further reduced to say 5½ lacs; which for 3½ years' expenses in two districts, and two and a half in the two other is undoubtedly extremely economical.

^{77.} As this may be the last report that will ever emanate from my hands, it will not be amiss to show here the total result and cost of all the ment operations in 7 settlement operations from commencement till the close of the year under report.

^{78.} In previous years, viz., in the middle of 1865-66, the 3 districts of Umritsur 7 districts settled were finished. Since that period till now 4 more districts have been re-settled. The extent of country thus settled, the estimated and net cost of the same, the duration of each settlement, and financial results of the new settlements in the way of income derived from miscellaneous sources, are given below:—

		Έ	XTENT OF	COUNTRY	SETTLE	D.	jo		Net	COST OF SI	TTLEMENT.			,
The years occupied.	DISTRECT.	Pergunnah.	Villages.	Total square miles.	Population.	Jumma.	Actual duration settlement.	As originally estimated.	As budgetted for.	As actually in- curred.	Deduct receipts from fees.	Net cost.	Percentage of cost on jumma.	•
1862-63-64,	Goordaspôre,	4	2,234	1,675	Lacs. 71/4	Lacs. 12½	2≩ years,		n as re- explana-	40,085	26,521	13,564	р с. 3	
1864-65,	Umritsur,	4	1,571	2,024	81	121 {	3 years, 2 months,	given.	give	51,502	26,525	24,977	4	
1865-66, } 6 months, }	Sealkote,	4	2,023	1,897	61	93 {	2 years, 10 months,	Cannot be given	Details not quiring lo tion.	60,848	17,057	49,791	6	
	Settlement Commr.,	7					·	Can	Dets qu ti	52,442		52,442		
	Total,	12	5,828	5,096	22	343	3 years,		2,14,675	2,04,877	70,103	1,34,774	4	
1865-66, 6 months,	Goojrat,	3	1,428	1,866	5	53 {	2 years, 7 months,	} 1,14,077	1,00,502	91,797	22,061	69,786	20	
1866-67,	Goojranwalla,	8	1,197	2,650	5	51/2	2 years, 9 months	} 1,17,077	96,613	87,426	11,553	75,873	20	
1867-68,	Lahore,	4	1,454	3,608	51/2	51/2 {	3 years, 9 months,	} 1,40,881	1,48,105	1,32,512	30,026	1,02,486	22	
1868-69,	Kangra,	4	676	3,025	7	61	4 years,	1,61,377	1,94,731	1,87,007	8,524	1,78,483	33	
	Settlement Commr.,							1,17,830	1,56,788	1,50,683		1,50,683	0	
	Total,	14	4,755	11,149	221	23	3½ years,	6,51,242	6,96,736	6,49,425	72,164	5,77,261	24	
	GBAND TOTAL,	26	10,583	16,265	Lacs. 44½	Lacs. 57 ³ / ₄	6½ years,		9,11,411	8,54,302	1,42,267	7,12,035	14	

- 79. It will be seen from the above that of the 7 districts brought under revision of settlement, all have been completed; 26 Pergunnahs have thus been re-settled, containing some 10,600 villages, covering some 16,000 square miles of country, paying more than half a crore of land revenue.
- 80. The whole work was estimated to take 5 years, and has been concluded in a few Net cost of the same. months above 6½ years. For this enterprise Government allowed me budget provision amounting in all the years to Rs. 9,11,411. The sum actually spent has been Rs. 8,54,302. Of this we have received Rs. 1,42,267 from purely Settlement fees, so that the net outlay will be reduced to Rs. 7,12,000 in round numbers, or about 14 per cent on the entire 57 lacs of land revenue.
- What it falls on each districts first taken up in Umritsur Division, and a little more than little cost only Rs. 70,000 and 76,000 respectively. Even this shows we have effected a saving on budget estimate of nearly some Rs. 57,000, which may be held to indicate that efforts have been made to secure economy as well as efficiency and finality.
- 82. If we compare this with the results and costs of the Settlements in Oudh, as

 Cost compared with obtained from their Report for 1868-69 just published, the comparison the Province of Oudh.

 will be very favorable to the Punjab. In Oudh, although more than

Province.	Villages settled.		
Oudh,	20,000	20,000	33½ lacs.
Punjab,	10,500	16,000	7,12,000

double the villages have been settled, the area in square miles is only one-fifth in excess of the Punjab. For 20,000 square miles of country settled the cost has amounted to the large figure $33\frac{1}{2}$ lacs. Here our Settlements have included 16,000 square miles, and the cost has only amounted

to a little above 7 lacs; allowing for the difference of one-fifth in excess in area, it still appears we have obtained similar results at only 1th the expense incurred in Oudh.

83. I lay stress on all this to satisfy superior authority that we have fulfilled the Economy proved in expectations of the Government of India, in conducting these operations and carrying them to a conclusion with the utmost economy, looking at our mode of operations in every point of view.

Financial results of has been introduced may be deemed satisfactory.

84. So too the financial results of the system of settlement that has been introduced may be deemed satisfactory.

The following table gives this information for each district.

COMPARISON OF FORMER AND NEW LAND TAXATION.

			Įnin	TIAL L	AND RE	VENUE.	canal.	ise or		Progressi	VE LAND AN	D WATER.	•
District.		Former jumma,	New jumma.	Increase,	Decrease.	Net increase or decrease,	Initial, due from e	Total initial increase or decrease.	After 3 years.	After 5 years.	After 10 years.	After 15 years.	Total after 15 years.
Goordaspore,		8,05,660	7,44,968	.,,	1	(Decrease.) 60,692	(Increase.) 1,17,000	(Increase.) 56,308	23,000	20,161	22,103	10,434	1,32,006
Amritsur,		14,11,399	13,27,675			83,724	(Increase.) 34,000	(Decrease) 49,724	30,000	16,540	65,305	21,406	83,527
Scalkote,	•••	11,51,210	11,25,914			25,296		(Decrease.) 25,296	1	2,820	13,184	9,763	471
Total,		33,68,269	31,98,557			(Decrease) 1,69,712	(Increase.) 1,51,000	(Decrease.) 18,712	53,000	89,521	1,00,592	41,603	2,16,004
loojrat,	•••	5,55,442	5,89,088			(Increase.) 33,646	Nil.	(Increase) 33,646		1,625	18,089	18,144	71,504
loojranwala,		5,28,953	5,56,479		3	(Increase.) 27,526	Ņil.	(Increase.) 27,526	8,295	1,922	30,729	6,897	70,809
ahore,	•••	5,47,841	6,33,799			(Increase.) 35,958	(Increase.) 50,000	(Increase.) 1,35,958	20,000	26,770	1,99,924	40,000	4,22,652
Kangra,	•••		(Land	reven	ue not	revised he	re.)						•
Total,	••	16,32,236	17,79,366			(Increase.) 1,47,130	(Increase.) 50,000	(Increase.) 1,97,130	23,235	30,317	2,48,742	65,041	5,64,465
GRAND TOTAL,		50,00,505	49,77,923			(Decrease) 22,582	(Increase.) 2,01,000	(Increase.) 1,78,418	76,235	69,838	3,49,334	1,06,644	7,80,469

85. From the above it will be seen that, although there has been a decrease of Rs.

1,69,712 in Umritsur Division in the Land Revenue proper, still the receipts on account of enhanced revenue due to Canal irrigation will come to an initial increase of Rs. 1,51,000, which will fower the reduction to only Rs. 18,712 on the former taxation. But then the revenue will increase progressively in the same 3 districts till it adds to the initial revenue.

VIN Distance to a social	After 3 years,		•••	 53,000	
(b). Rising to a considerable increase progres-	,, 5 years,			 39,521	more.
sively.	", 10 years,	***		 1,00,592	,,,
A Proposition of the State of the	,, 15 years,			 41,603	,,,

or a total net increase (after deducting Rs. 18,712, decrease above stated) of Rs. 2,16,004 after 15 years, land and water revenue both included.

As affecting 3 districts

As affecting 3 districts

Lahore, (N. B. Kangra Settlement has not expired), we shall obtain
a very considerable increase, viz. Rs. 1,47,130 as Land Revenue,
50,000 Rs. more as Canal Revenue in Lahore district, total Rs.
1,97,130 as the initial increase even. Then add that which will accrue
progressively, and the following sums will fall in over and above this initial increase:—

	After 3 y	ears,			23,235
(b). Rising to a very considerable progressive in-	" 5 у	ears,	 		30,317
crease.	" 10 y	ears,	 	0.00	2,48,742
	" 15 y	ears,	 ••	0.00	65,041

or a total increase of nearly $5\frac{1}{2}$ lacs after 15 years, land and water revenue (the latter in Lahore only) included.

7n all 7 districts settled.

1n all 7 districts settled.

2n all 7 districts settled.

3n all 7 districts will be on land revenue a decrease of Rs. 22,582, but as the canal revenue receipts will bring in Rs. 2 lacs there will in reality be a net initial increase of Rs. 1,78,418, effected by all the Settlements. This will go on steadily increasing under the system of progressive amounts, so that there will fall in—

	After 3 years,			76,235
(b). Rising to a very considerable progressive in-	" 5 years,			69,838
crease.	,, 10 years,			3,49,334
	" 15 years,	The transfer of the second	••	1,06,644

or a total eventual increase of 73 lacs after 15 years, land and water revenue inclusive.

Land Revenue alteration exhibited.

88. In other words, the Government revenue will be enhanced thus:

(Deducting 22,582 decrease from 2,01,000 water revenue increase feaves 1,78,418).

Thus the actual r	new jumma (land an	nd water)	will rise to		Rs.	-51,56,341
After 3 years wil	l further rise to	Marian Cons	Several Level March 1981		,,	52,32,636
, 5 years	ditto,		Anna selections	• •	33	53,02,414
" 10 years	ditto,	54 FS	risofero e a costo		6.22	56,51,748
15 vears	ditto		Section 1		1	57.58.392

This will increase the resources of the State 7½ lacs of rupees over and above the former revenue, or about 3 per cent increase all round as *initial*, and 14 per cent as the eventual, land and water revenue both inclusive. Considering that these 6 Settlements were only allowed before a period of 10 years, while other districts in Jullundur and Cis-Sutlej Divisions were given the longer term of 30 years, I venture to hope this result will be considered satisfactory, as placing these districts on a par as to *profits* with *their* neighbours.

PART IV.-NOTICE OF ORGANIC CHANGES.

- 89. I now pass on to the 4th head of this Report, and proceed to notice the organic changes in principles and measures carried out in this year's operations.
- Landlord and tenant Goojrat district no steps were taken to bring the status of tenants under reconsideration, as a formal enquiry under the system of awards had been made at last settlement. In Goojranwalla, Lahore, and Kangra there had been no such precautions taken. In the two former then the same changes have occurred in the new records as in the districts of Amritsur Division. In Kangra the last stage of operations not having been taken up till later, Mr. Lyall perceiving that a Bill was before the Legislature, abstained from interfering in the recorded status, but has merely enquired into the several tenures on which land is held by tenants of different classes, and this information has been added to the new records.
- 91. In October of this year the Punjab Tenancy Act was passed into law. The effect

 Punjab Tenancy Act of which will be to undo all that the revised settlements have verified by admissions and by awards as the existing state of the relations between the two classes; this simply means that 1,00,000 holdings in 6 districts will have to be subjected to revision.
- 92. By orders conveyed in Punjab Government letter No. 898 dated 1st December 1868, to address of Financial Commissioner, (Financial Commissioner's No. 6220 dated 23rd December 1868), we were instructed to proceed with this work of revision; subsequently this was modified by another letter No. 2394 dated 26th April 1869, (Financial Commissioner's) to this extent that we were to put the Act into force as regards revision of cettlement records tentatively in one Pergunah (Puthankote) only Nothing was done within the year, as no reply had been received to my No. 32 dated 8th May 1869, asking for additional budget assignment for establishments to carry out this newly imposed work, and for a Judicial Officer to be invested with powers under Act XIX of 1865 and Act XXVIII of 1868, to try the numerous suits which would be sure to flood the Courts. Thus this matter stands. I am still waiting for orders.

State of the question in Huzara.

93. There is a passage of interest in Lieutenant Wace's report, which I wish to bring to notice, as bearing on this question.

- "There is no doubt whatever that the greatest darkness now exists as to the ownership of the soil and the relations of landlord and tenant (in Huzarah). There is also no doubt that though this uncertainty largely existed when the district fell to the British Empire 20 years ago, it has been very greatly aggravated for want of a Settlement. Even as it is, claims are set up on both sides, but especially on the side of the tenants, which are utterly untenable, and would not have been thought of at annexation or even so late as 1857."
- village Tenures.

 Division, it has been discovered that a large number of estates in all the districts except Kangra, were wrongly recorded as being of that type, where possession of land is the measure of rights and liabilities. The same mistakes have come to light, viz. that existing shares as the measure of property had been overlooked, not only in sub-divisions of estates, but as regulating the affairs of entire village. Under the plan we now pursue of registering nothing as reliable until a village pedigree title-deed has been prepared, errors of this kind at once come to notice. It may be expected then that a large number of estates registered of the type "on possession" will by the new settlement turn out to be of the "putteedaree" type, where shares ancestral or customary are the rule of property.
- New rules have been laid down to give them a greater value by recording on them opposite to each holding, the origin of the property, whether it has been acquired ancestrally, by grant, act of appropriation, prescriptive possession, by purchase, gift, or the like, where legally secured by a decree of Court the date on which dispute was decided and reference to the misl in the village files, are duly entered. Thus each holding is supported by a previously decided case, by orders on mutation files, which are made out at this Settlement, and where the property is simply registered as belonging to the parties recorded to be in possession, the Superintendent attests the entries in the presence of the parties. It is now required that the proprietor of every holding shall sign this and other records after the attestation process is over, in the presence of the Supdt. in proof of being present and attesting their interests, so that these title-deeds shall have all the force of a proceeding of Settlement. Great advantages will result from these precautions being taken.
- 96. In order to give every publicity to the results of the new Settlements, 3 copies of the records are prepared; one is made over to the district record office, a second copy is given to the Putwarees, and a third copy of the more important papers, such as field map and list of fields, are given to each landholder, and the village administration paper is given to the chief head man for the use of the whole village.
- 97. Measures have also been taken to lithograph the field maps at cheap rates, so that a true copy can be given to Putwaree and to every landholder, the latter paying a slight fee for the same, and 12 spare copies of every village being kept in the district record room, for future years' use.
- 98. In this way during the years 1867-68 in the greater part of Goojranwalla (the Bar villages being found too large were not printed), in the whole of Goojrat, and thoughout the year under report in the districts of

Goordaspore, Amritsur and Lahore, the field maps of every village have been lithographed and copies sold to every landholder, 12 spare copies being reserved and made over to the district officers.

Detail of work done in two districts, as a sample of the labour and cost is given in subjoined table:—

		e de la companya de l			Goordaspore.	Amritsur.	TOTAL.
Number of Villages, .					1,642	1,464	
Do of Maps printed, .		****			26,424	27,248	53,672
Cost of same,	•	200			Rs, 8,285	10,328	18,613
Time taken,	••	•••			1½ years	2 years	
When finished,	••	444		•••	March 1869	June 1869	

Sealkote and Kangra have not as yet been done, but I wish this measure to be carried there as well.

- Proposal to litho- cheaply thin paper has been used. People having complained of these maps not being of an enduring character, experiments have been made of lithographing them on cloth, which have been found to be most successful. Indeed there is a desire expressed on all sides for purchasing them on cloth if the expense is not too great.
- Village title-deed and field map to be lithographed on cloth. I have had some printed samples, which have been highly appreciated at Calcutta, by the members of the Sudder Board of Revenue North Western Provinces, to whom I showed them, and by many others. At present a village of 500 fields would cost per single copy 12 annas to 1 rupee. I am endeavouring to make arrangements for doing these on a large and cheap scale in all the new Settlements. Specimens have been submitted for inspection of superior authority.
- Lithographic Estadistricts under settlement, and in future years more districts will come under Settlement, I have earnestly to suggest that a Lithographing Establishment be formed at Lahore in connection with this Department for the printing of these thousands of maps and title-deeds under the close scrutiny and supervision of a highly paid English Superintendent. After the settlements are over the establishment might be placed under the control of the Registrar General as part of his department, so that valuable records could always thus be printed and distributed. Every man in the country would thus be able to obtain printed copies of his title-deeds, authenticated, registered, and at cheaper rates than if this work were undertaken by private firms. There would be a prime outlay of some 10,000 Rs., but in 2nd year the institution would not only be self supporting, but bring in a surplus over to Government from the sales effected.

102. There could be no greater proof of the general accuracy of the records of a new settlement than would be obtained by this step being taken to give them every publicity. This point has hitherto not received the attention of Local Governments that it has deserved.

It is a farce to have a special commission for recording rights and titles, and to take no steps at the time to make them as public as possible, so that every man interested may know what has been brought to record for or against him.

103. Another improvement is now being tried in Montgomery and Mokutsur circles of settlement, which aims at reducing the amount of field Improved method of recording work in such a way as to secure more complete registers, measureattested as well as prepared on the spot along with the measurement. Briefly it amounts to this, the field register is reduced to a mere index of the number and area of fields, the rest of the entries of the old field registers are filled in in the form of a khuteonee. In the first place the village title-deed is prepared on the spot most carefully, each holding is formed and attested with all the particulars of origin, nature, and incidents, and all those who have shares therein. This is again verified on the spot by supervisors in presence of whole village. A moonserim prepares a khuteonee of each holding from this title-deed on a separate sheet of same size, so as to form a book; when the survey party comes round to the field, the owner's name being declared, the khuteonee file is secured, and entry is there made, not only of property and occupancy, but of dimensions and area of field, and on this record the attestation can then proceed on the 2nd stage without the need of making out rough khuteonee in the old way. Greater accuracy and a large saving of time and expense, it is believed, will thus be secured. Under careful Superintendents I believe this plan will be a true gain on the old plan of working.

ing a body of "Shujreh Shinas" or keepers of the field map, one in every village, who will be able to identify the field from the map, and in course of time to take the chain, and prepare these maps. His special duty will be to keep up a register of the changes made in fields, to see that every landowner has a copy of the map of the estate, to beat the bounds once or twice in the year, and have the pillars on the limits of the estate kept in order; at the time of attestation, wherever the village proprietors all agree to it, a small plot of land can be set apart for this new village servant, exempt from village assessment, the value of the revenue assessed on these being edistributed over all the rate payers. For frontier districts, these men will prove of great use. The plan is one that I highly approve of, and consider that some such agency is also needed in canal irrigated villages to keep the canal department informed of the changes that occur.

Government, has been the elevation of a class of rural notables called Zaildars,—and under them one of the head-men of every village head-men.

Rural notables and called Zaildars,—and under them one of the head-men of every village is raised to the position of chief Lumberdar. Thus in every village Government has one man responsible to carry out the orders of the administration; and over 30 and 40 villages formed in compact circles, out of these chief Lumberdars one is appointed as Zaildar.

They receive as remuneration 1 per cent on the collections, and a portion of the uncultivated land is assigned to them at the time the new assessment of their village is fixed. These arrangements have been carried out complete in the 3 districts of Amritsur Division, in Goojrat, Goojranwalla and Lahore. In Kangra a similar agency, though in a modified form, has also lately received their patents of office from Mr. Lyall.

- Above agency at hand to form Agricultural to see in India the establishment of Agricultural Museums and Farms, and to carry out these proposals he suggested that it would be very desirable to have Agricultural Boards, and to encourage natives of influence to take up plans of general improvement. In the districts now settled, this agency will be at hand whereby to give effect to the wishes of the Home Government, for nothing is now easier than to form County Boards by selection from this useful agency. Deputy Commissioners on all sides are bearing testimony to the efficient help rendered by this agency.
- The Putwaree agency has been reorganized in all the districts, their circles reduced to a more manageable size, their rates of pay improved, and the limits of their jurisdictions made conterminous with the Zaildars' circles, so that there may be less difficulty in preparing the yearly papers, supervision may be more concentrated, and by means of the new agency co-operating with the Putwarees, statistical information whenever wanted may be more easily collected.
- The system of an opper and inferior agency considered.

 The system of an opper and inferior agency considered.

 The better in the Derajat, has not been adopted by me as yet. Though once in favour of it I am now rather doubtful of its proving at y change for the better. Even in Dera Ghazee Khan district there are two opinions, one of which holds that it has been a failure in every essential. I am of opinion that it is a retrograde movement in these days, when Putwarees are called upon to compile statistics, carry out the census, keep up more efficient land registers, in fact, they have to do everything. Is it wise to go back to the entertainment of a profoundly illiterate class?—

 I see much risk likely to result by the extension of this plan, which is somewhat in favor just now.
- 109. Under instructions issued by Mr. P. Egerton, steps were taken to reduce the number and form of the yearly papers. They have been converged records.

 Yearly papers of village records.

 The Putwarees. The Tehseeldars have been carrying out the orders of the Commissioner, and from what I have seen of them, and learn from the Tehseeldars, these arrangements are working with much success.
- The new system should be applied to all districts.

 The new system should be applied to all districts.

 The new system should be applied to all districts.

 The new system should be applied to all districts.

 The new system should be applied to all districts.

Assistant Commissioner of Kangra Settlement, one of our best revenue officials, has been employed in drawing out a new set of rules for the preparation of these annual papers, and to devise a system that shall secure the keeping up of a reliable series of village records from year to year. He has not yet submitted his report.

112. Financial Commissioner is aware that another of the measures introduced by this Department has been the preparation of a "record Record usages tribal of tribal usages."-All the villages composing one tribe meet the Superintendent, certain questions bearing on lex loci relating to inheritance and disposition of landed property as governed by the custom of the tribe are given to the leading men; they discuss the matter among themselves, replies are then recorded and verified, precedents are quoted, and the representatives of each village then subscribe to these records as containing the principles of lex loci they declare to be in existence to this day. Each tribe is alphabetically arranged, and the villages indexed, afterwards all these tribal records are brought together in one book for each district, and then lithographed. Those of Goordaspore and Amritsur have been published for some time, and a copy has been distributed to every village at the sale price of 1 Rupee for each, as a book to which they can refer before they bring suits into Courts.

The account for two districts is given in subjoined table :-

				Goordaspore.	Amritsur.
(1.)	Number of copies printed,	Program		2,500	1,661
(2.)	Cost of the work,		***	2,700 Rs.	1,661 Rs.
(3.)	Sale amount collected from districts,			2,079 "	- 451 "
(4.)	Balance remaining,			207 "	1,083 "

The Lahore book is ready and under examination; that of Goojranwalla I have not received.

Historical and Statistical books prepared in three districts.

Historical and Statistical books prepared in three districts.

Historical and Statistical pared, so as to contain as well a history of the district, a full account of the country in a statistical, fiscal and tribal way, with maps and diagrams and very elaborate description of the customs relating to irrigation from wells, streams, marshy reservoirs, or local canals.

The history of Sealkote, very ably prepared by Amee Chund, has been lithographed, and a copy distributed to each village. He is now engaged in a similar work in Kangra district, which will be of the greatest use. A capital work compiled by Mitza Auzeem Beg for Goojrat district, teeming with information, statistics, maps and diagrams, beautifully executed, and in two volumes, has lately been received through Lieutenant Wace. These two officers deserve the highest praise of Government for this extra proof of their devotion to the work in which we are engaged. I propose to have these also lithographed and distributed.

Settlement Manual. Dass, with improvements and alterations effected up to date.

1,000 copies have been printed at a cost of As. 3,750. The selling price is Rs. 3-12 per copy. I have distributed several copies to Peshawur, Dera Ghazee Khan, Montgomery, Mooltan, Dera Ismail Khan, Rohtuck, Huzarah, and Hoshyarpore, so that the Putwarees may learn the new system of survey and record.

I have not been able to find leisure for bringing out an English counterpart of this useful Manual.

115. During the year under report the work of rearranging the new records in the Revenue record room of Amritsur has been brought to a close, after a deal of labor and the overhauling of all the records. New registers have been prepared, and all the village records are now arranged topographically, as was done in Sealkote some years before.

This should be effected in other districts, but must be done by the local officers. In Lahore they are waiting for the new kutchery to be built, before any steps can be taken to bring the records under a good re-arrangement. This work entails a deal of trouble, but the topographical arrangements should be carried out now in all districts.

PART V.-SUMMARY OF TOTAL RESULTS.

116. Before closing this report it will be well to bring the total results of the Total results recapity year together, that they may be duly appreciated. They may be best shown in the following summary.

Indictar.

Judicial. 18 Courts in the old districts have been open more or less in the year.

Out of 10 Courts in new Settlements all have been open for about half the year, more or less, according as officers were appointed and powers conferred on them.

Out of 9,706 litigated suits instituted in 3 new and 2 old districts for the full year and in 2 old districts only for the first quarter, 7,515 have been decided.

Of the pending file, amounting to 2,191, so many as 2,072 refer to one district alone, viz. Huzarah; cause of balance is explained in para 16 above.

Out of 945 appeals instituted in Lower Courts all have been disposed of save 93.

In this Court, out of 501, only 108 decided, leaving 393.

Of the remaining mafees (in old districts) all the cases had been reviewed amounting to 1,595, leaving only 15, while (in the new districts) the files of Montgomery had been examined all but 4; in Huzara only 132 taken up.

FIELD WORK.

118. In 7½ pergunahs, including ilaqua Mumdote (3 new districts) field work had been well advanced. Out of 2,776 villages (Do.) (exclusive of some 700 detached well estates in Montgomery, not touched)

1,108 have been measured and mapped.

Out of as many villages, village title-deeds and lists of holdings (khuteonees) in the rough, 1,163 had been prepared.

In these 3 districts 9 lacs of acres had been surveyed, leaving 28 lacs or 3rd part finished.

ASSESSMENT.

119. Out of 2,776 villages (in new districts) village note books of 1,400 (entire district of Montgomery) have been compiled and translated into English.

Of the remaining 899 (Huzarah) the work is in hand, and has been only partially advanced in one Pergunah—Hureepore.

Of the 477 villages in Mokutsur, the whole of vernacular copies of village note books are ready, though not translated.

Of the $7\frac{1}{2}$ pergunahs in these new districts, 300 villages in 2 pergunahs of Montgomery have been inspected.

400 villages in 1 Pergunah (Hureepore) under enquiry, but we are waiting for the new areas.

In the Lahore district, 2 remaining pergunahs, containing 894 villages, 3,82,434 rupees new jumma, have been assessed, giving Rs. 56,000 as increase,—all the other pergunahs in the old districts were assessed in previous years.

These new jummas in Lahore have been duly announced, also the canal water revenue rates fixed at this settlement for all districts completed.

Village note books of Goojrat, Goojranwala and Lahore, have been written up complete, indexed and bound. The two former given over to the district, Lahore nearly ready for this.

The new revenue rolls have been made over to the districts, that of Goojrat on 27th November 1868, that of Goojranwala on 7th September 1869; that of Lahore (rough copies only) in February 1869. The English copies (of the last district) are now being written up and faired, will soon be ready.

RECORDS (PINAL STAGE.)

Records. 120. The new records of 2 old districts (Goojrat and (Goojranwala) completed were made over to district office.

In Lahore.—Containing 1,489 villages, the records of 585 prepared in former year, and in this year 957, all of which have been made over during first quarter of current year,

In Kangra.—Out of 5,596 teeka estates, 938 were prepared, last year, 4,658 this year, and all have been made over to district during the 2 first quarters of current year; save part of Humeerpore and Lumbagiraen, now nearly ready to make over.

This has involved the preparation after frequent attestations of these records in following villages:—

Of 4,417 village title-deeds faired in Lahore and Kangra.

Of 1,224 village abstracts or khuteonees attested and faired in Lahore and Kangra.

Of 5,837 revenue internal distribution in Lahore and Kangra.
Of 5,655 copies of village records given to Putwarees, Lahore and Kangra.

SETTLEMENT COMPLETED.

Completion of Settlement. 121. The 3 districts Amritsur, Goordaspore and Sealkote, were completed in 1865-66.

Since then the settlements have been extended to Goojrat, Goojranwala, Lahore and Kangra.

Goojrat and Goojranwala were finally closed in first quarter of this year.

Lahore was nearly done at the end of this year, has since been closed during first quarter of 1869-70.

Kangra—whole of Kuloo and greater part of Kangra, Noorpore and Dehra, were finished during this year; Pergunah Humeerpore and part of Lumbagiraen illaqua remained, and the whole that was remaining has since been finished during the first 2 quarters of 1869-70.

Thus all the 7 districts taken in hand up to date have been finished.

Within the year the settlements were extended to 3 new districts, Montgomery, Huzarah and in part of Ferozepore and illaqua Mumdote. The establishments of Goojranwala and Goojrat were transferred to Montgomery and Huzarah respectively. Those of Lahore and Kangra have, in current year, been sent to Peshawur, Dera Ghazee Khan and Hoshyarpore, 3 new Circles taken up immediately at the close of the year.

FINAL REPORTS.

Goojranwala.

122. Lieutenant Nisbet submitted his report on the 31st October 1868.

Goojrat.

Has been far advanced, but still in Captain Waterfield's hands.

This officer has not reported by what date he will be able to finish it,

Mr. Saunders was only able to take this up in May and June of the current year.

He informs me he has written a good part of it. I hope to receive it before the end of this month.

Mr. Lyall reports that all kinds of work pressed heavily, as he was winding up his affairs, but he gives me to believe that before the end of this month he will hand in his report as well.

Amritsur.

Goordaspore.
Sealkote.

2nd September 1869, and owing to great pressure of work in closing old and starting new settlements. I take up this work immediately and hope to give all three into Financial Commissioner's office by the close of this year.

Cost.

To close the really heavy work in the remaining 2 districts, Lahore and Kangra, has cost, Rs. 9,286.

The net cost of the 3 districts in Amritsur Division, comprising 12 pergunahs and 5,200 square miles, and which took us 3 years exactly, has amounted to Rs. 1,34,774, or about Rs. 44,000 a district, which is exceedingly moderate.

The net cost of the 4 districts brought to a close this year, containing 14 pergunahs and 11,000-square miles, and has occupied 3½ years in all, has come to... Rs. 5,77,270.

All 7 districts now reported as completed up to date have taken $6\frac{1}{2}$ years, and cost the Government, Rs. $8\frac{1}{2}$ lacs.

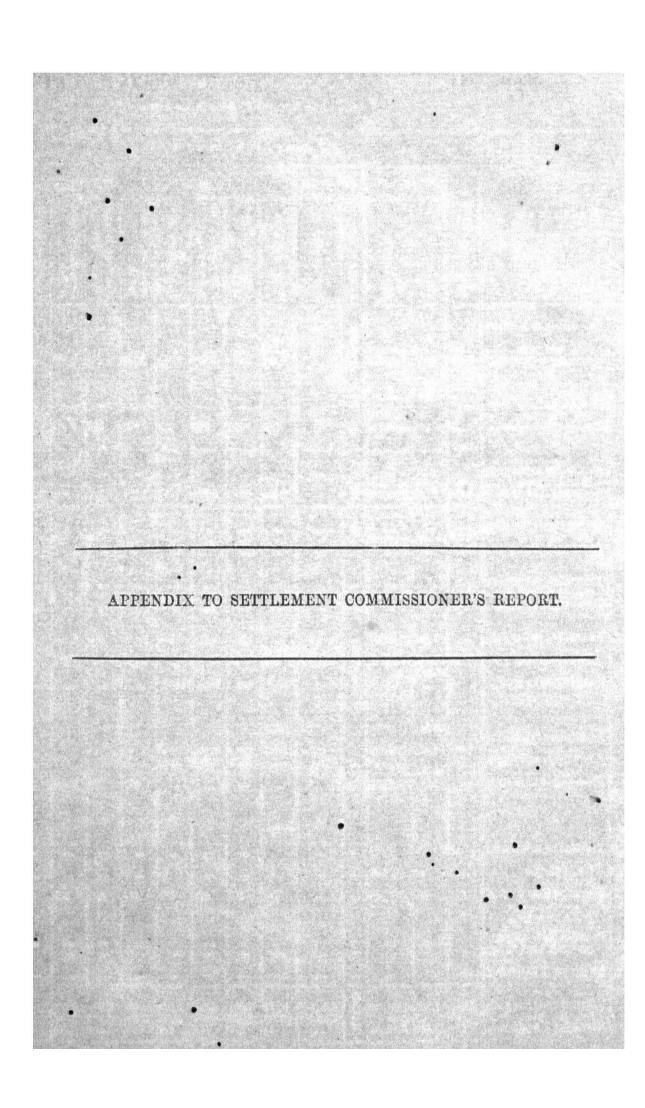
We have recovered from miscellaneous sources of income, such as fees, fines, and the like, not including judicial stamps, 1,42,258 as a set-off against expenses, which bring the actual net cost to a little above 7 lacs of rupees.

If only ½ of the recoveries from judicial stamps and tulubanah could be allowed to be thrown into the account, then we shall have raised upwards of 1½ lacs towards meeting (see para. 76) the small expenditure that we have incurred.

And as compared with Oudh, it has been shown that we have settled 16,000 square miles of country or one-fifth less than what has been done in Oudh, while our operations have cost the State only 4th of what has been incurred there from commencement till the close of the year under review.

CONCLUSION.

124. I think these results are as satisfactory as could have been wished. It is not the amount of work that need be dwelt upon. Every attention has been paid to secure the greatest completeness and precision of the record, and the system has been worked and improved off and on, so as to give be utmost accuracy. I am confident that a very high order of accuracy has been maintained by the exertions of my officers, English and Native, who have cordially carried out my instructions.



STATEMENT SHEWING THE BUSINESS REMAINING TO BE DONE IN THE

Prescribed by Secretary of State in his despatch No. 71, (Reve.) dated 11th

	(PA	вт 1	-(Ex	всут	rive.)				
			Meas	urement.	As.	sessment.			R	cord	of	Righ	t s. *		
	DISTRICTS.	Demarcation.	Villages.	Area in acres	Former Jumma.	New Jumma.	Village title deeds.	Attestation of re-	Field registers and maps faired.	Field abstracts faired.	Assessment distri- bution.	Government records- done complete.	Putwaries records copied.	Copies of records for village.	Records made over to district,
MONTGO- MERY.	Executed up to last year, Do., this year, Remaining to be done,	623 1,549	A. 526 1,646		3,07,539	= %	 Rough. 716 1,456	2,172	 2,172	2,172	2,172	 2,172	 2,172	 2,172	 2,17:
HUZARAÑ.	Executed up to last year, Do., this year, Remaining to be done,	37 15		B. +3,63,126 14,25,000	2,13,506	 :::	 59 840	 899	 899	 899	899	 899	 899	 899	
TOTAL.	Executed up to last year, Do., this year, Remaining to be done,	660 1,564	 891 2,180	8.50,937 22,02,226	5,21,045	::	 775 2,296	3,071	3,071	3,071	3,071	3,071	 3,071	 - 8,071	3,071
GOOTHAN-	Executed up to last year, Do., this year, Remaining to be done,	(All fi	nished	in previo	us y	ear),	 :::	::: ::: ,	 	 		 92 	 710 	 :: ::	
GOOJRAT	Executed up to last year, Do., this year, Remaining to be done,	(Äll fi	nished	in previo	us y	ear),	 		::	 			 	: :.: :.:	
LAHORE:	Executed up to last year, Do., this year, Remaining to be done,	 38 3		21,19,580 ne în pre- ear, 	5,47,841	2,51,365 3,32,434 	Faired.	1,476 13 has		1,558 done),	8,408 2,372	585 957 	1,585 957 	585 957	653 (C.) 817
KANGRA.	Executed up to last year Teekas, Do., this year, Villages, Remaining to be done,	5,596 638	Kothee	30,01,918 27,51,616 %. has been	 don	 e)	Faired. 2,062 8,534	4,385 1,211 	2,629 2,967 	4,385 1,211	2,121 3,136 329	1,983 3,044 569	 938 4,658		589 61
MOKUTSUR IN FE- ROZEPORE DISTF.	Executed up to last year, Do., this year, Remaining to be done,	9 48 42 9	48	67,090			Rough. 9 91 374	 477	 477	 32 445	 477	 477	 477	 477	 477
SETT. COMRS. N OFFICE.	Executed up to last year, Do., this year, Remaining to be done,		 	:: ::	:: :		:::::::::::::::::::::::::::::::::::::::		 	 		:: :::		e: :	
TOTAL. SE	Executed up to last year, Do., this year, Remaining to be done,	5,605 86 432	67	51,23,301 28,18,706 5,98,228	5,47,841	2,51,365 3,32,434 		5,861 1,224 477	4,187 2,967 477	5,943 1,243 445	10,529 5,508 806		1,585 2,605 5,135	585 957 477	86 1,233 1,358
GRAND TOTAL.	Executed up to last year, Do., this year, Remaining to be done,	5,605 746 1,996	958	51,23,301 36,69,643 28,00,454	10,68,886	2,51,365 3,32,434		5,861 1,224 3,548		1,243		4,093	1,585 2,605 8,206	585 957 3,648	86 1,235 4,426

DIFFERENT DISTRICTS UNDER SETTLEMENT AT THE CLOSE OF THE YEAR 1868-09.

November 1868, (Financial Commissioner's No. 327 duted 19th January 1869.)

Р	ART .	п,—(Л	UDICIAL) .		PAR	т III.—C	ost o	f Se	TTL	RMRNT			
Total of part I, of business return, exchading appeals.	Appeals.	Grand total of part I. of business return.	Revenue free cases.	Appointment of village Head men, Putwaries &c.		Up to previous year.	Incurred this year,	Total expenditure.	Probable estimate for com- pletion.	Probable total cost.	Net income from fees.	Probable net cost.	Total cost per 1,000 acres.	REMARKS.
 173 - 72		 179 73	156 4		Budget,	1,500 1,478	48,564 37,362	50,064 38,840	1,00,000	1,41,137	No estimate can be given as yet.		119	These 2 are new Settlements only begun in March and May 1868. (A.) in Montgomery ½ of the field survey has been completed.
 12 2,049	MILION V 2005	 12 2,072	132 870	156 57	Budget, Actual,	••• ••• •••	54,326 38,074	54,326 38,074	1,40,123	1,80,000	15,000	1,65,000	92	(B.) In Hazara a little more than 4 of field survey is done; a large part of the area remaining is mountain waste, which will be triangulated.
185 2,121	6 24		288 874	292	Budget,	1,500	1,02,890 75,436	1,04,390 76,914	2,40,123	3,21,137	15,000	1,65,000	<u>}</u>	Assessments will be taken up in both districts in the current year. Work is progressing satisfactorily here.
 198 	15	213 			Budget,	88,512 80,574	8,101 6,852	96,613 87,426	 	87,426	11,553	75,873		These 2 Settlements were brought to a close, Goojran- walla in June and Goojrat in May 1868.
130	28	158 		 	Budget,	98,054 88,963	2,448 2,434	1,00,502 91,897	 	161,16	22,061	69,736	 }	The outlay has been very small compared with other settlements.
5,574 8,421 229	454			62	Budget, Actual,	1,05,031 93,476		1,48,105 1,29,629	2,883	1,32,512	30,026	1,02,486	66	(C.) This Settlement was almost finished within the year. The little that remained has been concluded during the first quarter of current year. The cost has been moderate.
5,501 2,288 129	349	2,637	2,542 611 5	57	Budget, Actual,	1,46,120 1,28,275		1,94,731 1,78,896	13,111	1,87,007	8,524	1,78,483	33	This Settlement nearly finished. Work remaining in 2 circles has since been completed by August this year. Cost has been greater owing to district being larger and mountainous, work exceedingly difficult, has been excellently done.
 41 18		 41 18			Budget, Actual,	1,500 1,138	10,320 4,852	11,820 5,990	43,680	46,858	9,000	37,983	71}	This is a circle of work newly taken up, is only part of a district, work was only begun during the last half of the year. The Nawab of Mumdote will pay part cost of this Settlement and so reduce this outlay.
	** 84 (D.) 393				Budget, Actual,	1,07,706		1,56,788 1,50,683		1,50,683			}	(D.) Since reduced to 280.
11,075 6,078 376	930	11,884 6,924 445	6,562 3,840 15	1,845 119		•5,46,923 4,98,613		7,08,559	59,674	6,96,283	81,164	4,64,561	 	* Thus it will be seen that settlements of 4 districts have been brought to a
11,075 6,263 2,497	936	11,884 -7,115 2,590	6,562 4,128 889	411	Budget,	5,48,423 5,00,091		8,12,949 7,15,935	2,99,797	10,17,420	96,164	6,29,561		completion and work started in 3 new districts. The work remaining to be done applies almost en- tirely to the latter.

APPENDIX A.

.ACCOUNTANT GENERAL'S REPORT ON TREASURIES.

From L. C. Probyn Esquire, Accountant General Punjab, to J A. E. Miller Esquire, Secretary to Financial Commissioner Punjab, No. 844, dated 15th September 1869.

Referring to your No. 5145 dated the 25th ultimo, I have the honor to report, for the information of the Officiating Financial Commissioner, that I have been prevented from visiting so many of the District Treasuries as I could have desired during the past official year.

- 2. I regret too to add that in the case of several of the treasuries which I have visited, I have not been satisfied with the results of my inspection. It has in several instances happened that I have found that specific instructions issued by me in writing on previous occasions have been completely disregarded.
- 3. The matter has been reported to the Punjab Government, and it seems therefore nanecessary for me to do more than notice it in general terms here.
- 4. I believe that the majority of Treasury Officers (there are of course a few exceptions, which it would be perhaps invidious to specify) take very little interest in, and are imperfectly acquainted with the details of Treasury work. In such instances, if the district happen to be a light one in respect to Treasury work, and there happen to be a tolerably intelligent clerk, things jog on pretty well; but if there is heavy Treasury work, or if the clerk be not quite up to the average, the accounts fall into confusion and arrears, and my office experiences the greatest difficulty in the fulfilment of its requirements.
- 5. I am hopeful kowever that the Government will take such notice of my representations as may lead to a more satisfactory state of things.
- 6. I may add that except in one or two districts the monthly accounts are now being submitted with commendable punctuality.

APPENDIX B.

GOVERNMENT ADVOCATE'S REPORT ON GOVERNMENT SUITS.

From H. S. Cunningham Esquire, Government Advocate, Punjah, to J. A. E. Miller Esquire, Secretary to Financial Commissioner Punjah, No. 882 of 6th August 1869.

In continuation of my No. 490, July 23rd 1868, I have the honor to submit a report of the Civil proceedings in this office during the officeal year 1868-69.

In my last report I stated that the judgment of the Court in the case of Mohummad Ruffee versus the Secretary of State had not been delivered. Judgment was given on the 2nd of January 1869, and is recorded at length in the Punjab Record for that month, (Case No. 6 of 1869). This suit was brought by Mohummad Ruffee to be declared trustee, in place of his brother Mohummad Shuffee, of certain property settled on his family by the late Mohummad Tukee by wasyatnama, and forfeited by Government in May 1864 on Mohummad Shuffee's conviction, under Section 121 of the Indian Penal Code, of waging war against the Queen. Mohummad Ruffee claimed, under the terms of his father's wasyatnama, to succeed as trustee and executor of the estate, and further that a decree should be granted carrying out

transfers to him by the wife and daughter of Mohummad Tukkee of their shares in the estate. The main topics of inquiry in the case were—1st, as to whether Mohummad Ruffee had already received a sum of Rs. 40,000 as his separate share of the estate ip accordance with the terms of the wasyatnama; and whether, secondly, supposing him to have received it, the intention of the wasyatnama was that he should nevertheless be allowed to enter upon the trust and take the benefit of its provisions. In order to clear up the first point it was necessary to trace the course of this sum of Rs. 40,000 throughout the whole of a long series of transactions between Mohummad Shuffee and his brother. The accounts relating to those transactions extended over a period of several years; the notes, in which Mohummad Ruffee's balance with his brother was invested, were plundered in the siege of Delhi, recovered from an English soldier, restored to Mohummad Shuffee's custody, and ultimately on the seizure of Mohummad Shuffee's property by Government, handed over by the officials to Mohummad By Major Tighe's exertions, we were enabled to ascertain the numbers of the notes, and their precise course from first to last: and though Mohummad Ruffee made great efforts to complicate the account, and to show that the sum in his brother's hands did not represent the Rs. 40,000 handed to him as his share of the estate, the Judges considered that there was sufficient evidence to show that Mohummad Shuffee did pay the bequest of Rs. 40,000 to his brother, and that accordingly Mohummad Ruffee had separated from the family estate in the manner provided for in the wasyatnama.

As to the 2nd point, the Court decided that Mohummad Ruffee had disentitled himself from taking either under the wasyatnama, or as heir according to Mohummadan law, supposing the trust created by the wasyatnama to have come to a close.

The Court further held that the wife and daughter of, Mohummad Tukkee were entitled to be relieved from the effect of the instruments by which they had handed over their shares to Mohummad Ruffee, those instruments having been executed by the two women in ignorance of their real legal position. Mohummad Ruffee's claim was accordingly dismissed; but the Court, in the course of the hearing, had joined the two women as parties to the suit, and the judgment carrying out the directions of the wasyatnama, defined their rights under it to a share in the estate. Accordingly an account of the estate of Mohummad Tukee was decreed, and the estate declared divisible into shares according to Mahummadan law, and it was ordered that after one-third, under the will, being subtracted for religious purposes, three-twenty-fourths of the estate be given to Mossumat Bukhtawer (Mohummad Tukee's wife), seven-twenty-fourths to Mossumat Azeeman Beebee (his daughter), and the remaining fourteen-twenty-fourths, representing Mohummad Shuffee's share, to Government. Execution was ordered in the District Court of Loodiana. The original decree was wrongly worded, the shares of Azeeman Beebee and the Government being made alike; the error was pointed out and corrected in review of judgment; the Court at the same time, on my motion, and with the consent of the two women, transferred the execution to the Umballa District, Major Tighe having pointed out that great inconvenience would arise from its execution by the Loodiana Court.

I am requested by Major Tighe to bring to the notice of the Financial Commissioner the material assistance afforded by Mohummad Shuffee in the investigation of the accounts of the estate, and the readiness with which he offered information as to the position of his brother towards the family property.

2. The only other Government case filed in the Chief Court during the year was that of "Sahib Singh versus the Secretary of State, of the judgment in which I have recently

submitted a report. As this case was not heard till the year 1869-70, it will be more properly noticed in the official report for that year.

- 3. I have the honor to submit a list of opinions, draft deeds, municipal bye-laws and other documents issued from this office during the year. This does not refer to current correspondence as to matters of detail, but is intended to include only documents expressing an opinion on a point of law, or deeds especially drawn to meet the requirement of individual cases.
- 4. I am happy to be able to report that the large outstanding decree against Major Strutt has been to a large extent liquidated by an arrangement, sanctioned by Government, by which he was allowed credit for deliveries of tea to the Commissariat at Meean Meer. Only an insignificant fraction remains unadjusted, and this is amply secured and will no doubt be cleared off in the course of the present year.
- 5. One or two instances have occurred lately in which from the oversight of the officers concerned no report of Government appeals pending in the Chief Court has been submitted to the Financial Commissioner, as directed in Financial Commissioner's Circular No. 412 of January 22nd 1868; and in which consequently I have received no official instructions to appear. To obviate the recurrence of this omission I would venture to recommend that the officers of the Chief Court be requested in case of appeals being filed, to serve notice on the Government Advocate, in compliance with Section 52 and the concluding para of Section 345 of Act VIII of 1859. This would enable me at once to procure a copy of the grounds of appeal, and forward it to the officer in charge of the case in the Court below, who might then submit a report in compliance with Rule XII of the Financial Commissioner's instructions.

APPENDIX C.

ACCOUNTANT GENERAL'S REPORT ON THE PAPER CURRENCY.

From L. C. Probyn Esquire, Accountant General Punjab, to J. A. E. Miller Esquire, Secretary to Financial Commissioner Punjab, No. 879, dated 17th September 1869.

In compliance with the request contained in your No. 5146 dated 25th ultimo, I forward for the information of the Officiating Financial Commissioner the statements of receipts and issues of Currency Notes for the year 1868-69.

- 2. I regret, however, to add that I do not consider these statements of great value. In the first place the omission from them of the transactions at Delhi and Umritsur, owing to the Bank Agents at those places not being able to give the required information, at once deprives the statements of three-fourths of their value; and in the second place, some of the statements furnished by Deputy Commissioners are manifestly unreliable: for instance, in the case of Simla, it is ridiculous to suppose that for a whole year no currency notes were either paid, in or out, except in direct exchange for cash. I have not, however, thought it worth while to delay the statements in view to the correction or explanation of these manifest mistakes.
- 3. As however I have just been instructed by the Comptroller General of Accounts to direct the submission of quarterly statements of notes received and issued at each Treasury to the Head Commissioner of Paper Currency, I am hopeful that in future years these returns will be more accurate.

* STATEMENT SHOWING THE NUMBER AND VALUE OF NOTES RECEIVED FROM, OR PAID TO, THE PUBLIC IN 1868-69, ON ACCOUNT OF SUMS DUE TO OR FROM GOVERNMENT.

	•		4.			lan.			OUNT O			0.000000			
Districts.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.		Number of Notes of 1,000 rupees 3 alue.	Total vaine in rupees.	REMARKS
eshawur,	425	155	77	32	12	5	25,400	783	472	487	175	7	2	64,620	
Cohat,	•••								***						
Iazara,	- 3	4	1.	. 1			260	2	3	1	241	***	***	130	
lawulpindee,	313	127	100	96	20	16	46,270	4,585	2,467	1,357	1,147	141	108	4,56,240	
helum,	29	13	7	7	1		2,100								
loojrat,			40	25	3		6,000	11	18	10	20	13	2	11,470	
habpore,	98	93	78	119	28	19	51,640	57	95	70	41	4	1	13,070	
Sealkote,	224	147	97	106	1	2	23,130		452	239	182	10	3	50,080	
loojranwalla,	40	100	20	40	15	30	44,900	60	110	130	23	4		13,600	
Coordaspore,	50	30	13	12	2	Sec. 19	3,950	429	308	226	133	9	1	40,550	
	240	160	130	200	10	5	42,100		150	120	250	5	3	41,600	
	1,301	550	870	925	265	103	3,95,510		1,256	570	625	115	83	2,89,930	
											0				Bank Agent canno
t and a second			***				***		1000			411	***		give this information
Iontgomery,	1.010	0.10		240		1.5	01.020	1 095	710	91.5	315	90		7.07.000	
ullundur,	1,013	640	280	121	32	15	91,930		710	315		38	8	1,07,800	
Iooshiyarpore,	145	78	76	1000	8	3	25,910		87	75	120	9	3	26,140	
'erozepoor,	250	200	110	125	40	20	64,500		120	180	107	24	15	50,280	
oodiana,	55	58	35	17	3		6,660		35	19	24	2		5,950	
Sirsa, ,	4	1	1	8	1	***	1,410		1	•••	1		••	120	
lissar,	•••				5	5	7,500			***	•••		•••	***	
Mooltan,		5	28	65	30	56	79,000	99	*49	29	24	5	8	16,320	
Moozuffurgher,		111	•••					•••			•••			-711	
Dera Ghazi Khan,	***			•••	***									/	
Dera Ismael Khan,							e	•••		7	•••		***		
Вшиоо,	***	o			***					•••			•••		
Jhung,			4,.												
Imballa,	800	450	300	200	37	8	78,500	526	40C	235	120	24	2	51,010	
Simla,		٠	***										***		
Kurnaul,	23	32	12	•••			1,470	25	17	7	8			1,740	
Delhi,											***				Bank Agent canno
Goorgaon,							•••	76	104	46	12.	1	1	7,840	give this information
Robtuck,															
Total	5,018	2,843	2,275	2,239	513	287	9,88,140	12,741	6,854	4,116	3,327	411	240	12,48,490	

STATEMENT SHOWING THE NUMBER AND VALUE OF CURRENCY NOTES RECEIVED FROM AND ISSUED TO THE PUBLIC IN 1868-69 IN LIEU OF CASH.

	1235			LIEU OF				region de par	DUR	ING TH	E YEAR	1868-6	39 IN L	IEU OF	E PUBLIC
Districts.	•	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	of Notes of value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.	Number of Notes of 10 rupees value.		Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.
Peshawur,		610	375	170	30	8	3	32,100	1,577	1,057	514	839	53	26	1,49,010
Kohat,		173	132	69	149	4	5	29,720	276	220	265	312	12	12	69,610
Huzara,		92	155	150	179	28	2	45,420	242	330	371	354	58	11	1,02,97
Rawul Pindee,		4,157	2,570	1,640	1,259	172	92	4,78,870	2,736	2,127	1,096	646	180	70	3,49,30
Jhelum,		265	157	86	94	9	5	28,990	192	175	117	128	12	2	32,07
Goojrat,		476	273	91	92	9	6	34,470	257	139	167	125			26,20
Shalipoor,	•••	78	79	49	87	4	9	18,510	41	67	57	45	2	1	11,10
Sealkote,		670	405	315	240	27	36	1,04,050	761	415	525	402	48	60	1,66,3
Goojranwalla,		160	50	70	70	20	10	33,100	121	110		100	12	7	26,4
Goordaspoor,		633	387	277	175	43	10	75,920	885	471	329	200	36	5	77,7
Kangra,		244	181	265	404	47	43	1,26,210	240	180	283	377	42	36	1,14,8
Lahore,		15,621	10,867	7,694	8,583	2,375	1,661	44,65,050	6,034	4,563	4,660	5,502	3,510	3,252	59,41,8
Umritsur, *	•••							· · · · · ·							
Montgomery,		118	125	119	159	24	22	59,530	244	229	247	284	28	22	84,7
Jullundhur,		860	560	320	210	28	10	80,800	1,300	1,031	545	490	90	17	1,71,8
Hooshiarpoor,		194	115	77	136	15	10	39,190	195	180	129	163	16	10	45,8
Ferozepoor,		368	306	405	1,030	372	751	10,70,650	300	399	303	599	100	232	3,68,0
Loodiana,		780	410	455	400	23	9	99,250	927	67.5	770	620	24	9	1,44,7
Sirsa,		4	- 6	11	13	2	19	22,010	203	59	95	41	5	19	82,0
Hissar,		27	25	18	36			5,270	51	41	56	77	9	6	22,3
Mooltan, †		1,601	1,065	1,171	1,385	932	1,051	17,51,360	1,282	844	777	774	227	171	4,30,4
Moozufferghur,		56	22	42	33	12	7	19,400	209	86	54	46	18	7	24,6
Dera Ghazee Khan,		50	25	6	2	2		2,500	222	166	131	137		1	26,7
Dera Ismail Khan,		283	182	193	170	7	2	• 38,620	263	326	291	327	:	3	57,9
Bunnoo,		200	150	150	94			22,000				,			•••
Jhung,		18		3	1:	3 4		3,690	128	• 87	52	58		3	12,8
Umballa,		131	a 60	43	20			6,780	1,350	916	660	500	• 14	16	2,00,8
Simla,		2,890	1,747	1,600	1,19	2 96	87	3,98,100	4,497	2,730	1,98	1,60	18	145	5,97,1
Kurnal,		320	180	75	G	2 8	10	30,750	29:	3 220	100	70	1	15	41,
Dehli, *															
Goorgaon,		25	17	7		4		1,310	9	8	3.	5 10	8	4 1	9,5
Rhotuck,		56	6	82	3	5 5) (19,880	5	6	10	6	6 2	1 5	29,
Total,			3 20.64	-		3 4,280		91,43,500	04.07	5 17,99		1	0 4,84	0 1150	93,66,

^{*} Bank Agent cannot farnish the return required for the compilation of this Statement.

[†] The large No. of notes issued in excess of receipts is due to the fact that Peshawur, Bunnoo and Kohat only are allowed to draw supply bills on this Treasury.

I Merchants from various parts of the country make remittances to Mooltan by means of currency notes.

* STATEMENT SHOWING THE NUMBER AND VALUE OF NOTES RECEIVED FROM, OR PAID TO, THE PUBLIC IN 1868-69, ON ACCOUNT OF SUMS DUE TO OR FROM GOVERNMENT.

THE YEAR 1868-6	•				10 G	OVERN	MENT.	ACC	PUBLIC DUNT OF	F SUMS I	OUE FRO	м Go	VERN	MENT.	
Districts.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Notes ralue.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees ?alue.	Total value in rupees.	Remarks.
eshawur,	425	155	77	32	12	5	25,400	783	472	487	175	7	2	64,620	
Cobat,	•••			***						•••			•••		
Iazara,	3	4	1	. 1			260	2	3	1		***		130	
lawulpindee,	313	127	100	96	20	16	46,270	4,585	2,467	1,357	1,147	141	108	4,56,240	
helum,	29	13	7	7	1		2,100	•••							
loojrat,		141	40	25	3		6,000	11	18	10	20	13	2	11,470	
habpore,	98	93	78	119	28	19	51,640	57	95	70	41	4	1	13,070	
ealkote,	224	147	97	106	1	2	23,130	289	452	239	182	10	3	50,080	
loojranwalla,	40	100	20	40	15	30	44,900	60	110	130	23	4		13,600	
loordaspore,	50	30	13	12	2		3,950	429	308	226	133	9	1	40,550	
Cangra,	240	160	130	200	10	5	42,100	210	150	120	250	5	3	41,600	
ahore,	1,301	550	870	925	265	103	3,95,510	3,331	1,256	570	625	115	83	2,89,930	
Jmritsur,				•••							•••	101 *			Bank Agent canno
Montgomery,							-	***							give this information
ullundur	1,013	640	280	240	32	15	91,930	1,935	710	315	315	38	8	1,07,800	
looshiyarpore,	145	78	76	121	8	3	25,910	115	87	7.5	120	9	3	26,140	
Ferozepoor,	250	200	110	125	40	20	64,500	118	120	180	107	24	15	50,280	
Loodiana,	55	58	35	17	3		6,660	90	35	19	24	2		5,950	
Sirsa, ,	4	1	1	8	1		1,410		1		1			120	
Iissar,			A		5	5	7,500		-						
Mooltan,	7.2	5	28	65	30	56	79,000	99	•49	29	24	5	8	16,320	
Moozuffurghur,		1		1		•••		22.							
Dera Ghazi Khan,									1						
Dera Ismael Khan,							,.								
Bunnoo,		0		1											
Jhung,			4												
Umballa,	800	450	300	200	37	8	78,500		400	235	120	24	2	51,010	
Simla,		¢	c												
Kurnaul,	23	32	12				1,470		17	7	8			1,740	
Delhi,											•••				Bank Agent canno
Goorgaon,								76	104	46	12	1	1	7,840	give this information
Rohtuck,															
											•				
Total,	5,013	2,843	2,973	2,239	513	287	9,88,140	12,741	6,854	4,116	3,327	411	240	12,48,490	

STATEMENT SHOWING THE NUMBER AND VALUE OF CURRENCY NOTES RECEIVED FROM AND ISSUED TO THE PUBLIC IN 1868-69 IN LIEU OF CASH.

Number and valu	YEA	R 1868	-69 IN	LIEU O	e Cash				DUR	ING TH	E YEAR	1868-	69 IN L	IEU OF	E PUBLIC
Districts.	•	Number of Notes of 10 rupees value.	of	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.
Peshawur,		610	37.5	170	30	8	3	32,100	1,577	1,057	514	339	53	26	1,49,010
Kohat,		173	132	69	149	4	5	29,720	276	220	265	312	12	12	69,61
Huzara,		92	155	150	179	28	2	45,420	242	330	371	354	58	11	1,02,97
Rawul Pindee,		4,157	2,570	1,640	1,259	172	92	4,78,870	2,736	2,127	1,096	646	180	70	3,49,30
Thelum,		265	157	86	94	9	5	28,990	192	175	117	128	12	2	32,07
Goojrat,		476	273	91	92	9	6	34,470	257	139	167	125	1		26,20
Shahpoor,		78	79	49	87	4	3	18,510	41	67	57	45	2	1	11,10
Sealkote,		670	405	315	240	27	36	1,04,050	761	415	525	402	48	60	1,66,36
Goojranwalla,		160	50	70	70	20	. 10	33,100	121	110	***	100	12	7	26,4
Goordaspoor,		633	337	277	175	43	10	75,920	885	471	329	200	36	5	77,7
Kangra,		244	181	265	404	47	43	1,26,210	240	180	283	377	42	36	1,14,8
Lahore,		15,621	10,867	7,694	8,583	2,375	1,661	44,65,050	6,034	4,563	4,660	5,502	3,510	3,252	59,41,8
Umritsur, *			•						÷		***				•••
Montgomery,		118	125	119	159	24	22	59,530	244	229	247	284	28	22	84,7
Jullundhur,		860	560	320	210	28	10	80,800	1,300	1,031	545	490	90	17	1,71,8
Hooshiarpoor,		194	115	77	136	15	10	39,190	195	180	129	163	15	10	45,8
Ferozepoor,		368	306	405	1,036	372	751	10,70,650	300	399	303	599	100	232	3,68,0
Loodiana,		780	410	455	400	23	9	99,250	927	67.5	770	620	25	9	1,44,7
Sirsa,		4	6	11	13	2	19	22,010	203	59	90	41	2	19	82,0
Hissar,		27	25	18	36			5,270	51	41	56	77	9	6	22,3
Mooltan, †	•••	1,601	1,065	1,171	1,385	932	1,051	17,51,360	1,282	844	777	774	227	171	4,30,4
Moozufferghur,		56	22	42	33	12	7	19,400	209	86	54	46	• 13	7	24,6
Dera Ghazee Khan,		50	25	6	. 2	2		2,500	222	166	131	137		1	26,7
Dera Ismail Khan,	•••	283	182	193	170	7	2	38,620	263	326	291	327	3		57,9
Bunnoo,		200	150	150	98			22,000				•			
Jhung,	•••	18	3	3	15	3 4		3,690	123	• 87	. 52	58			12,8
Umballa,		131	o 66	43	20			6,780	1,350	916	660	- 500	• 140	16	2,00,8
Simla,		2,896	1,747	1,600	1,19:	96	87	3,98,100	4,497	2,730	1,985	1,600	187	145	5,97,1
Kurnal,		320	180	75	65	2 8	10	30,750	293	220	100	70	14	15	41,5
Dehli, *															
Goorgaon,		22	17	7		4		1,310	98	87	3	5 18	3	1	9,5
Rhotuck,		56	61	. 89	3,	5) (19,880	-50	67	10	3 66	3 2	5	29,
Total,		31 169	20.646	15.659	16 94	3 4,280	2 000	91,43,500	94.07	17.005	1471	4 14,40	0 4,84	6 4 158	93,66,

^{*} Bank Agent cannot furnish the return required for the compilation of this Statement.

[†] The large No. of note issued in excess of receipts is due to the fact that Peshawur, Bunnoo and Kohat only are allowed to draw supply bills on this Treasury.

I Merchants from various parts of the country make remittances to Mooltan by means of currency no es.

STATEMENT SHOWING THE NUMBER AND VALUE OF NOTES RECEIVED FROM AND REMITTED TO GOVERNMENT TREASURIES DURING THE YEAR 1868-69.

Number and	VALUE HER TE	EASURY	ES BECE	IVED PE 3 THE Y	OM THE	Lанов 88-69.	E OR	T	HE LAN	ORE TE	LUE OF CEASURY	FOR CA	NCELLA	TION	
District.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees value.	Number of Notes of 1,000 rupees value.	Total value in rupees.	Number of Notes of 10 rupees value.	Number of Notes of 20 rupees value.	Number of Notes of 50 rupees value.	Number of Notes of 100 rupees value.	Number of Notes of 500 rupees galue.	Number of Notes of 1,000 rupees value.	Total value in rupees.	REMARKS.
Peshawur,	500	950	650	450	40	20	1,41,500				- W -				
Kohat,	0.08		12	100,76	3.20			•••			-				
Iuzara,	200	200	100	200	50	10	66,000			•••					
Rawulpindee,	2,800	1,875	700	420	112	64	2,62,500								
Jhelum,										La con co			4	4,000	Sent to
Goojrat,	20	25	20	9	3	1	5,100		125		20	12	3	16,500	Rawulpindee
Shalipoor,				***			1			9.9		30	12	27,000	
Sealkote,	100	350	310	250	30	20	83,500								1 - ur
Poojranwalla,		100		04.000.00		0 marin	2,000					18	38	47,000	
Goordaspoor,	1,000	450	250	150	Service of the servic	E 11/2 11/2	46,500	and the	10 E		y.3752.31				
Kangra,					7131	-		1817				20	10	20,000	Sent to Simla
Shore,	370		1,155	1,763	1,317	1,495	23,97,570		6,900	4,670	3,670	366	165	11,72,900	
Umritsur,						34			1000		0	最大地			
Montgomery,	100		100	125	5	5	28,000	ADDESCRIPTION OF THE PARTY OF T	12.00						Bank Ager
Jullundur,	1,500	750	410	450	70		1,30,500	1.500.00				1100		7	the information.
Hooshiarpoor,			50	25			5,000			16/00/2			***		- V - W -
Ferozepoor,	100		60	50			11,000		87	178	553	278	535	7,42,000	es than it Bank ned for Notes Agent
Loodiana,		100	260	250			40,000								Agent Bank returned for The Notes
Sirsa,		50	50	20			5,500			1*	1*	1*		660	s are of other circles than mitted to the Agent Bank No Note was returned for the year. The Notes are all from the Agent
Hissar,	100		50	45			10,000		100				117		Notes are of other vere remitted to the hore. No Note was during, the year. during, the year.
Mooltan,	e				B. E.		A857	70	65	320	630	689	889	13,14,500	Notes are of ere remitted there. No Not luring the y lived are all
Mozuffergurh,	150		20	20	2		6,000							10,14,000	were reminahore. No during the ceived are reminal formal f
Dera Ghazi Khan,	150		100	80	6	6	25,500	100					""		4 4 20 20 20
Dera Ismael Khan	100	250	250	200			38,500	MATERIAL SECTION					•		* These Punjab and of Bengal L cancellation shown as re
Buunoo,	24	25	32	15	1		4,340		189	100	91	1		20,680	* T 'unja f Ben f Ben gancel
Jhnng,	100	75	50	50	10		15,000	300000						1000000	None return
Umballa,	1,700	N High	540	420	134	13	1,83,000	Chic Edit			3 4600				ed for cancel
Simla,	600	元 网络	260	300	120	55	1,75,000			***			""		Janou.
Kurnaul,						•••		70	40	20		1	2	5,000	
Delhi, *		***		•••	***			***							* Bank Ager
Goorgaon,	320	140	76	27	5	2	17,000	S. S. S. S.				2000	***	•••	cannot giv
Rohtuck,	433		293	195	140	128	2,41,040		205	270	162	132	131	2,35,000	tion
Тотаг,	10,367	7,709	5,786	5,514	2,045	1,819	39,40,050	9,937	7,611	5,559	5,127	1,548	1,789	36,05,240	

APPENDIX D.

REPORT ON THE OPERATIONS OF THE NORTH WESTERN FRONTIER REVENUE SURVEY, FROM 1st OCTOBER 1868 to 30th SEPTEMBER 1869.

- ber 1868, the Head Quarters of the North Western Frontier Revecement of field nue Survey were in Ugrore. The Deputy Superintendent had been placed at the disposal of the Foreign Department, for the purpose of being employed with the Huzarah Field Force, under Major General Sir A. Wilde, c. s. 1. k. c. b. For this service he took with him his Covenanted Assistant Superintendent Lieutenant J. E. Sandeman; three (3) Civil Assistants, Messrs. Scott, Smith and Baboo Hurree Sing; and two (2) Sub-Surveyors. Six (6) Sub-Surveyors continued to work in quiet parts of the Huzarah district away from the frontier. The remainder of the European and Native establishment was at Morree.
- 2. The Huzarah Field Force commenced the ascent of the Black Mountain on the 3rd October 1868, and returned to British territory on the 26th of the same month. The Deputy Superintendent with his party as detailed in para: I accompanied the force throughout the operations, and in addition to his other duties was placed in charge of the Intelligence Department. On the Surveyors devolved, previous to the advance, the discovery of the best routes to the crest of the Black Mountain. How all this important and responsible work was performed will be seen in Return G, attached to this report, in which copies are given of all the Military and Civil despatches. A topographical memorandum regarding the Black Mountain drawn up by the Deputy Superintendent at the request of the Civil Authorities, marked H, is also appended. For his services on this and former occasions the Deputy Superintendent was rewarded by Her Majesty with the honor of a Companionship of the Bath.

Area surveyed during Expedition.

3. The area surveyed and sketched during the Expedition was (400) four hundred square miles, on a scale of one (1) inch to the mile.

Area in Huzarah 1868-69,

4. The area surveyed topographically in Huzarah during the past year was 1,326 square miles.

Expenditure 1868-69,

5. The expenditure during the past year was :-

- Review of past 4 years of the operations of the past four (4) years is necessary to fairly shew the quality and cost of the work.
- 7. The area of the Huzarah district is 2974.96 square miles. Adjoining it were unavoidably surveyed 130.32 square miles of Rawnlpindee district,

 Area topographically surveyed.

 14.98 of Murdan, 42.17 of Kashmir, and 97.21 of Independent Terriveyed.

 tory, giving a total of regularly surveyed area of 3259.64 square miles,

generally on a scale of two (2) inches to the mile. Out of this area 503.88 square miles were done on a scale of 4 inches to the mile.

The regular triangulation covered an area of 2800 square Triangulation. miles.

For principal triangulation a 12-inch theodolite was used. Theodolite. For secondary and minor triangulation 7 and 6-inch instruments.

Throughout the operations poles were used as signals.

11. The average triangular error of principal triangles Average triangular error. was 4"65; of secondary and minor it was 17"23; of principal sides 1.681 inches per mile; of secondary 8.82 inches; of second class Error of sides. secondary or minor 20"2 inches; of intersected points 16.4 inches.

- 12. Three hundred and twenty four (324) heights were observed, from two or more points. Where both stations were observed on, the average error was Heights. 3.2 feet. For detail of all these results see Statement A.
- The Great Trigonometrical Survey gives the distance between Musa-ka-Masala and Mukra as 12:382 miles, the logarithm in feet being 4'8154304. The Difference between G. T. S. Huzara Survey gives 12:382 miles, and logarithm 4'8154264. Thus and Huzarah Survey the first difference shews only in the fifth (5th) place of decimals in the logarithm. Again, the latitude is given of these two (2) stations by the G. T. S. as 34° 42′ 57′ 526, and 34° 34′ 30′ 092 by the Huzara Survey; 34° 42′ 57″ 612, and 34° 34′ 30′ 155. Longitude by G. T. S.; 73° 24' 10' 767, and 75° 32' 15'964; by Huzara Survey 73° 24' 10' 843, and 73° 32' 15' 993. Thus in three (3) cases the first difference shews in the first place of decimals of a second, and in one (1) case in the second place of decimals. In every case the difference is less than decimal 0'1. Fifteen (15) stations the heights of which had beer given by the G. T. S. were re-observed by the Huzara Survey. The average difference was 5.66 feet. The highest difference in any one case was 13 feet and the lowest . For detail of the statements in this para. see Supplement to Statement A.
- The parties employed on the topographical details set up their plane tables on an average 8.82 times in the square mile. If the average was taken Average number of times in lower Huzarah only, where the population is dense, the hills plane table was set up. covered with cultivation, and the features smaller and more numerous, the result would be much higher. In the higher ranges again of Upper Huzara, where there is little or no cultivation and the general features are large, the average must be less. The mean of the whole given above is good. In future all plane-table stations will be shewn in blue on field sheets.
- 15. There are some rather serious differences between the British and Kashmir boundary as shewn by the Huzarah Survey, and that on the published map Difference on Kashmir of Kashmir as laid down by the Topographical Survey. The Deputy bonnary between Hezarah and Topographical Survey. Superintendent has no hesitation in asserting that the former is correct. Numerous stations were fixed and visited all along the boundary by both the triangulating and plane-tabling parties, any errors were practically impossible. A copy on tracing cloth on the scale of the published Kashmir map has been made of the boundary from the Huzara sheets, and is forwarded. The differences can easily be seen by placing one over the other.

Signals.

16. These general results may fairly be considered as very satisfactory. The correctness of the work was tested by "purtalling" or re-surveying portions. In the valleys "purtal" lines were run across, as is usual in the plains. In the hills the Deputy Superintendent took completed field sheets, marched straight across country, putting up his plane-table at intervals, and thus carefully examined and proved the reliability of the survey.

Style of drawing in field sheets; but, considering the number of Assistants employed, this could not be avoided. Nevertheless it is good.

- Maps for reduction.

 Maps for reduction by photo
 graphy, have been prepared. It is believed that the style of the pen

 work is really very good. During his late inspection, the Deputy

 Surveyor General Upper Circle expressed himself much pleased with this work. Two (2)

 Assistants only were employed on the drawing of these maps. Their style is so far alike,
 that when the sheets are all put together, it is hoped that but little if any difference will be
 apparent.
- The field operations of the past year were almost entirely among the lofty mountains of Upper Huzara; in fact, in completing the work that was stopped by the outbreak in Ugrore last year, the labor, exposure, and hardship that all had to undergo and bear were great. The maps shew the glaciers and masses of eternal snow. These had to be crossed and recrossed; hills far above them ascended; and many a night passed in the very smallest description of tent beyond the line of perpetual snow and that of firewood of any sort. Stations were fixed on peaks, and observed from, which had been pronounced by other surveyors as impracticable. Much of the work lay near to and along where the British boundary marches with that of independent tribes. On one occasion, as reported last year, an assistant had to fight for his life, and succeeded in beating back far superior numbers.
- 20. The successful termination of the Huzarah Survey is a source of special gratification to the entire establishment. It had so far not been the custom Successful termination of to entrust country of the kind to a Revenue Survey that Colonel D. G. Robinson, then officiating for a short time as Superintendent of Revenue Surveys, actually protested against the employment of this party in what he called the most difficult district in India. The establishment is indebted to the Punjah Government and the Surveyor General for adhering to their original decision. It has now been proved that a Revenue Survey can map any style of country, do the entire triangulation, principal and secondary, with as much accuracy as the other branches of the Department, and simultaneously complete the boundaries and other work ordinarily required from it.

Cantonments surveyed.

21. During the past four (4) years the following Cantonments were surveyed on a scale of twelve (12) inches to the mile.

The area of each is given:—

 Rawulpindee,
 ...
 26:31 square miles.

 Campbellpoor,
 ...
 7:88 do.

 Peshawur,
 ...
 36:90 do.

 Nowshera,
 ...
 21:15 do.

- 22. Main circuit No. 9 in the Loondkhwur Valley, pergunnah Murdan, district
 Peshawur, was left unsurveyed in 1864-65, owing to frontier disturbances. It was taken up and completed in January and February
 1868. The area is 117.22 square miles, on the usual scale of four (4) inches to the mile.
- rah, 2,370 square miles were sketched. Points in the ranges of Mountains in those territories were fixed with the theodolite. A good deal that could not be seen was put in from the information very carefully collected. In this map will be included Swat and countries adjoining the Peshawur border, as far as the Sofeid Koh south of the Khyber pass. The above area is of course exclusive of these. This work has enabled the Deputy Superintendent to ascertain without a doubt a grave error in the course of the Indus as shewn in the published maps. From Astor to the Black Mountain, it is made to flow many miles too far south. A high range of snowy mountains runs nearly east and west, in about latitude 35°10′ the principal peaks of which have been fixed by the Great Trigonometrical Survey. The Indus is represented as flowing to the south of this range, whereas it is actually to the north. The result of this blunder has been that Chilas, Kohistan, and, Ullahee have been contracted into small territories to get them into the space left on this side of the river.

Total area. 24. The total area effected during the four (4) years has been:—

3,259.64 square miles. Huzarah, . Cantonments, 100.79 do. M. C. 9. Peshawur, 117.22 do. Independent territory, ... 2,370.00 do. Black Mountain Expedition, 400.00 do. Grand Total, 6,247.65 do.

'25. The expenditure during the four (4) years has been, including professional and contingent:—

```
For 1865-66, ... ... Rs. 58,879 6 6 6 , 1866-67, ... ... , 73,082 5 2 , 1867-68, ... ... , 79,931 12 8 , 1868-69, ... ... , 67,241 5 1 Grand Total, ,, 2,79,134 13 5
```

Rate per square mile.

26. Before calculating the rate per square mile for Huzara the following deductions should be made from the total expenditure.

100.79 square miles of Cantonments at Rs. 176-11-0 per square mile;—this being the rate incurred in 1867-68 by a special Cantonment Survey party = Rs. 18,808,5-3.

117.22 square miles of M. C. 9. Peshawur at Rs. 50 per square mile = Rs. 5,861. Expenses of Black Mountain Expedition, being salaries and other charges connected with the parties detached there = Rs. 12,000. 2,370 square miles of Independent Territory at Rs. 8 per square mile. This is really a fair rate, considering the time and the labor that had to be devoted to the work = Rs. 18,960. This gives a total to be deducted of Rs. 55,629-5-3; and leaves a balance of Rs. 2,23,505-8-2:—which divided by 3259.64, the area of Huzarah, &c., gives a rate per square mile of Rs. 68-9-1.

27. This rate may be considered favorable it is hoped. It might, in fact would, have been lower had the Surveyors possessed at the commencement of the work the experience they have since gained.

28. The North Western Frontier Revenue Survey is on the point of starting for Peshawur, the completion of which district it is very desirable should be effected during the ensuing field season. The area it is difficult to state with any accuracy. Within British limits it must be about 1200 square miles, of which about 300 are hills, to be done on a scale of 4 inches to the mile. Besides this there is a good deal beyond the border to be filled in.

Statements and Returns. 29. The following Statements and Returns accompany this report:—

1. Statement A.

2. Supplement to Statement A.

3. Table A.

4. Supplement to Table A. Expenditure.

5. Table B. Maps, &c., drawn.

6. do. D. Each Assistant's work.

7. do, E. List of Assistants.

8. do. F. Recommendation for promotion of Sub-Surveyors.

9. do. G. Huzara Field Force despatches. *

10. do. H. Topographical memo. regarding Black Mountain, *

Maps. 30. For a list of maps completed during the past year, or in course of preparation, see Table B. appended.

Assistants.

Lieutenant J. E. Sandeman and Mr. G. Housden in charge of Camps have well earned any praise that I can give, and my best thanks are due to them. Messrs. Reynolds and Gibson have been attentive to their duties, and the style of their maps is very superior. Baboo Hurree Sing continues to be very willing and hardworking. Messrs. Scott and Smith are most excellent Assistants. All have done well, and I take the field with the confident feeling that I have a stuff that will back me up and will labor to retain their good name.

H. C. JOHNSTONE, Lieut. Colonel,

1st October 1869.

Deputy Sup. of Surveys, N. W. Frontier.

^{*} Not intended for Financial Commissioner.

NO. 1. LAND REVENUE. 1868-69.

NO. I.

COMPARATIVE STATEMENT OF LAND REVENUE (INCLUDING NUZARANA, SERVICE COMMUTATION,) DEMANDS,

COLLECTIONS AND BALANCES IN THE PUNJAB PROVINCE FOR THE YEARS 1867-68 AND 1868-69.

1	2		3 _i =	4	5	6	7	8	9	10	11	12	13	14 0	15
	4		- A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1481.			» P	ARTICULAR	OF BAL	ANCE.	PER-CEN DEM	TAGE ON	Add collec-	Total of	
DIVISION.	DISTRICT.	9 0	Year.	Demands.	Collections.	Balances.	In train of liqui- dation.	Doubtful or un- deter- mined.	Irre- cover- able.	Nominal.	Of Collec- tions.	Of Balances.	tions during current on account pre- vious years.	columns 5 and 13.	REMARKS.
	Dehli,	{	1867-68, 1868-69,	8,57,932 8,73,277	8,49,309 8,70,681	8,623 2,596	3,512 300	5,006 57	2,175	105 64	99 100	1	525 3,512	8,49,834 8,74,193	
11	Goorgaon,	{	1867-68, 1868-69,	11,03,664 10,88,986	10,93,249 10,81,123	10,415 7,863	2,025 3,558	6,806 528	1,330	1,584 2,447	99 99	1 1	453 1,647	10,93,702 10,82,770	
DEHLL	Kurnal,	{	1867-68, 1868-69,	6,67,909 6,67,669	6,66,269 6,53,799	1,640 13,870	1,105 4,736	7,788	:	535 1,346	100 98	2	1,105	6,66,269 6,5 4 ,904	
	Total,	{	1867-68; 1868-69,	26,29,505 26,29,932	26,08,827 26,05,603	20,678 24,329	6,642 8,594	11,812 8,373	3,505	2,224 3,857	99	1 1	978 6,264	26,09,805 26,11,867	
	Hissar,	{	1867-68, 1868-69,	4,26,189 4,26,230	4,26,189 3,83,963	42,267	34,569	::	7,698	::	100 90		:: 1	4,26,189 3,83,963	
A R.	Rohtuck,	{	1867-68, 1868-69,	8,89,889 8,89,969	8,89,889 7,22,210	1,67,759	2,116	::	1,62,551	3,092	100 81			8,89,889 7,22,210	
HISSAR	Sirsa,	{	1867-68, 1868-69,	1,76,097 1,76,272	1,75,949 1,23,086	148 53,186	40,586	::	42 12,383	106 217	100 70	30		1,75,949 1,23,086	
	Total,	{	1867-68, 1868-69,	14,92,175 14,92,471	14,92,027 12,29,259	148 2,63,212	 77,271	::	42 1,82,632	106 3,309	100 85	15		14,92,027 12,29,259	
	Umballa,	{	1867-68, 1868-69,	7,32,265 7,34,285	7,31,618 6,83,472	647 50,813	49,445	153		494 1,368	100 93	7	1,464	7,33,082 6,83,472	
ALLA	Loodiana,	{	1867-68, 1868-69,	7,65,085 7,68,772	7,62,283 7,65,523	2,802 3,249	::	1,329	::	2,802 1,920	100 100	€		7,62,283 7,65,523	•
UMBA	Simla,	{	1867-68, 1868-69,	13,598 13,598	13,598 13,378	220	 110			·i ₁₁₀	100 98	2	72	13,670 13,378	
M D	Total,	{	1867-68, 1868-69,	15,10,948 15,16,655	15,07,499 14,62,373	3,449 54,282	49,555	153 1,329	::. _/ /	3,296 3,398	100 96	4	1,536	15,09,035 14,62,373	

	Jullundur,		{	1867-68, 1868-69,	11,73,255 11,76,790	11,72,651 11,75,241	604 1,549	31	584 1,199	7	13 319	100	::	••	11,72,651 11,75,241	
DUR.	Hooshiarpoor,	••	{	1867-68, 1868-69,	12,57,345 12,61,310	12,56,412 12,57,673	933 3,637	 1,517	497 400	410	436 1,310	100 100		8 14	12,56,420 12,57,687	
JULTUNDUR	Kangra,	• •	{	1867-68, 1868-69,	6,28,772 6,21,421	6,24,641 6,20,805	4,131 616	66	::	<i>,</i> :: 1	4,131 550	99 99	1 1	·· *16	6,24,641 6,20,821	* This is surplus collection.
. F	Total,		{	1867-68, 1868-69,	30,59,372 30,59,521	30,53,704 30,53,719	5,668 5,802	1,614	1,081 1,599	7 410	4,580 2,179	100 100	:	8 30	30,53,712 30,53,749	
	Umritsur,		{	1867-68, 1868-69,	9,70,923 9,70,964	9,66,649 9,58,271	4,274 12,693	1,002 10,068	592 404		2,680 2,221	100	1	2,878 928	•9;69,027 9,59,199	
SUR.	Sezikote,	٠.	{	1867-68, 1868-69,	10,49,260 10,53,040	10,46,300 10,48,594	2,960 4,446	* 23	1,046 •1,055	1,523	1,891 1,868	100 100	:	61 146	10,46,361 10,48,740	
MRITSU	Goordaspoor,		{	1867-68, 1868-69,	7,62,552 7,63,285	7,58,408 7,60,343	4,144 2,942	584 799	754 438		2,806 1,705	99 100	1	2,479 584	7,60,887 7,60,927	
Þ	Total,	•••	{	1867-68, 1868-69,	27,82,735 27,87,289	27,71,357 27,67,208	11,378 20,081	1,609 10,867	2,392 1,897	1,523	7,377 5,794	100	1	4,918 1,658	27,76,275 27,68,866	
	Lahore,		{	1867-68, 1838-69,	4,38,416 4,28,537	4,35,349 4,15,524	3,067 13,013	65 7,147	230 247		2,772 5,619	100 97	3	94	4,35,349 4,15,618	
RE	Ferozepoor,		{	1867-68, 1868-69,	4,66,645 4,68,973	4,66,085 4,66,983	560 1,990	i,is1	::	::	560 809	100 100	::	:	4,66,085 4,66,983	
AHORE	Goojranwalla,	••	{	1867-68, 1868-69,	4,20,046 4,15,457	4,12,481 4,07,461	7,565 7,996	1,301 3,805	::	60	6,264 4,131	98 98	2 2	172 1,234	4,12,653. 4,08,695	
4	Total,	••	{	1867-68, 1868-69,	13,25,107 13,12,967	13,13,915 12,89,968	11,192 22,999	* 1,366 12,133	230 247	60	9,596 10,559	99 98	1 2	172 1,328	13,14,087 12,91,296	
	Rawulpindee,		{	1867-68, 1868-69,	6,78,285 6,79,441	6,77,687 6,79,211	598 230	491 129		4 101	107 101	100 100	::	491	6,77,687 6,79,702	
DEE	Jhelum,	••	1.	1867-68 1868-69,	5,78,524 5,79,906	5,76,140 5,69,216	2,384 10,690	8,284	549 563		1,835 1,843	100 98	2	::	5,76,140 5,69,216	
PIN	Goojrat,		{	1867-68, 1868-69,	5,21,907° 5,54,251	5,20,353 5,53,273	1,554 978		81 593	::	1,473 385	100 100	::	::	5,20,353 5,53,273	
AWULPINDEE	Shahpoor,	••	1	1867-68, 1868-69,	3,60,188 3,62,501	3,56,760 3,47,226	3,428 15,275	698 10,103	595 700	41 2,775	2,094 1,697	99 96	1 4	704	3,56,760 3,47,930	134
RA	Total,		{	1867-68, 1868-69,	21,38,904 21,76,099	21,30,940 21,48,926	7,964 27,173	1,189 18,516	1,225 1,856	41 2,775	5,509 4,026	100 99	1	1,195	21,30,940 21,50,121	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
_			Y ₁₇ =			PA	RTICULARS	OF BALA	NCE.		NTAGE ON MAND.	Add collec- tions during	Total of	
DIVISION.	District.	Year.	Demands.	Collections.	Balances.	In train of liqui- dation.	Doubtful or un- deter- mined.	Irre- cover- able.	Nominal.	Of Collec- tions.	Of Balances.	current on account pre-	columns 5 and 13.	REMARKS.
	Mooltan, {	1867-68, 1868-69,	5,14,199 5,18,063	4,98,277 5,09,405	15,922 8,658	13,079 4,905	864 1,714	1,584 1,778	395 261	97 98	3 2	4,041 12,436	5,02,318 5,21,841	
A.N.	Jhung, {	1867-68, 1868-69,	2,72,034 2,74,226	2,69,327 2,72,522	2,707 1,704	8	23 1,043	2,124 661	552	99 99	1	:: .	2,69,327 2,72,522	
	Montgomery, {	1867-68, 1868-69,	3,04,268 3,07,539	2,94,624 2,83,073	9,644 24,466	1,002 531	7,132 23,089		1,510 846	97 92	3 8	100 976	2,94,724 2,84,069	* 55
MOOLT	Moozuffurgurh, {	1867-68, 1868-69,	5,07,376 5,16,461	5,04,939 5,15,797	2,437 664	2,236 547	::	:: •	201 117	100 100	::	2,074 2,401	5,07,013 5,18,198	
	Total, {	1867-68, 1868-69,	15,97,877 16,16,289	15,67,167 15,80,797	30,710 35,492	16,325 5,983	8,019 25,846	3,708 2,439	2,658 1,224	98 98	2 2	6,215 15,813	15,73,382 15,96,610	
	Dera Ismael Khan, {	1867-68, 1868-69,	3,04,481 3,05,104	2,99,448 2,95,417	5,033 9,687	4,176 6,720	30	759 1,991	68 946	98 97	2 3	570 4,248	3,00,018 2,99,665	
I A I.	Dera Gazee Khan, {	1867-68, 1868-69,	3,13,448 3,13,399	3,11,982 3,11,499	1,466 1,900	1,129 87	190 244	38	109 1,569	99 99	1 1	1,955 1,205	3,13,937 3,12,704	
ERAJ	Bunnoo, {	1867-68, 1868-69,	3,99,099 3,95,203	3,98,930 3,87,298	169 7,905	1,000	165	239	6,666	100 98	2	10,681	4 ,69,611 3,87,298	-
Α.	Total, {	1867-68, 1868-69,	10,17,028 10,13,706	10,10,360 9,94,214	6,668 19,492	5,305 7,807	385 274	801 2,230	177 9,181	99 98	1 2	13,206 5,453	10,23,566 9,99,667	
	Peshawur, {	1867-68, 1868-69,	6,35,107 6,31,666	6,26,876 6,26,551	8,231 5,115	764	4,686 3,109	18	3,545 1,224	99 99	1	3,273 400	6,30,149 -6,26,951	
Fi	Kohat, {	1867-68, 1868-69,	92,070 92,070	88,661 81,255	3,409 10,815	24 4,400	200	3,185 6,415	::	96 88	4 12	193 3,624	88,854 84,279	
AWU	Huzara, {	1867-68, 1868-69,	1,56,657 1,56,818	1,56,338 1,54,861	319 1,957		. 19 . 19	1,638	300 300	100 99		• • • •	1,56,338 1,54,861	•
PESH	Total, {	1867-68, 1868-69,	8,83,834 8,80,554	8,71,875 8,62,667	11,959 17,887	24 5,164	4,905 3,128	3,185 8,071	3,845 1,524	99 98	1 2	3,466 3,424	8,75,341 8,66,091	
	Grand Total, {	1867-68, 1868-69,	1,84,37,485 1,84,85,483	1,83,27,671 1,79,94,734	1,09,814 4,90,749	32,460 1,97,504	30,202 44,549	7,784 2,03,645	39,368 45,051	99 97	1 3	30,499 35,165	1,83,58,170 1,80,29,899	

NO. I. A.

COMPARATIVE STATEMENT OF TRIBUTES, DEMANDS, COLLECTIONS AND BALANCES IN THE PUNJAB, FOR THE
YEARS 1867-68 AND 1868-69.

1	• 2		3	4	5	6	7	. 8	9	10	11	12	13	14	15	16
			No.			G 11		PARTI	CULARS OF	F BALA	NCES.	PER-C OF DE	ENTAGE MANDS.	Add collections	Total	•
	DISTRICT.		of Chiefs.	Year.	De- mands.	Collec- tions.	Balances.	In train of liqui- dation.	Doubtful or unde- termined.	Irreco- ver- able.	Nomi- nal.	Of Collections.	Of Ba- lances.	during current on account of previous years.	columns 6 and 14.	Remarks.
	Umballa,	{		1867-68, 1868-69,			*									
	Loodiana,	{		1867-68, 1868-69,								:::-		1 		
	Simla,	{	15 16	1867-68, 1868-69,	25,105 33,105	25,105 33,105						100	:::	1,981	27,086 33,105	
Contract of Contra	Total,	{	15 16	1867-68, 1868-69,	25.105 53,105	25,105 33,105			47			100 100		1,981	27.086 33,105	
Section Sectio	Jullundur,	(1	1867-68. 1868-09,	1,31,000 1,31,000	1,31,000 1,31,000					1	100 100			1,31,000 1,31,000	
	Hooshiarpoor,	(1867-68, 1868-69,		*		24.7								
	Kangra,	(2 2	1867-68, 1868-69,	1,11,000	1,05,500 1,05,500	5,500 5,500	5,500 5,500		33	·*	95 95	5 5	4,400 5,500	1,09,900 1,11,000	
wideling of the latest desired	Total,	(3 3	1867-68, 1868-69,	2.42,000 2,42,000	2,36,500 2,36,500	5,500 5,500	5,500 5,500	:::	:::	111	98 98	2 2	4,4 00 5,5 00	2,40,900 2,42,000	
	Umritsur,	(1867-68, 1868-69,	33-9-66 				**				**:	 		
Company of the contribution of	Sealkote,	[48	1867-68, 1868-69,												
or other Designation of the last of the la	Goordaspoor,	(1	1867-68, 1868-69,	5,000 5,000	1,500 5,000	3,500	:::		:::	3,500	100	70		1,500 5,000	
-	Total,	{	1	1867-68, 1868-69,	5,000 5,000	1,500 5,000	3,500				3,560	30 100	70		1,500 5,000	
-	GRAND TOTAL,	{	19 20	1867-68, 1868-69,	2,72,105 2,80,105	2,63,105 2,74,605	9,000 5,500	5,500 5,500			3,500	97 98	$\frac{3}{2}$	6,381 5,500	2,69,486 2,80,105	

NOTE .- Divisions blank have been omitted in printing.

NO. II. ALTERATIONS IN LAND REVENUE.

NO. II.

STATEMENT SHEWING ALTERATIONS IN THE LAND REVENUE DEMAND IN THE PUNJAB PROVINCE FOR THE YEAR

1868-69, AS COMPARED WITH THAT OF THE PREVIOUS YEAR 1867-68.

1	2	1	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			10	•	. 0		INC	REAS	E.								DEC	REAS	E.				
					By revi-			By Terr Trans		By assess- ment					By revision of settle-	1		By Terr	ritorial efer.	Ву	Er-		
DIVISION.	DISTRICT.	1	Jama of the year 1867-68, as per Qistbandi.	By lapses, and resumptions of Revenue free Lands	sion of assess- ment from Regu- lar Set- tle- ments or other- wise.	By Allu- vion.	By land re- leased from occu- pation by Go- vern- ment.	From districts of Punjab.	From For- eign States or other Pro- vinces.	of wastes, formation of new estates, new leases of wells, &c.	By progressive Jamas.	Mis- cel- lane- ous.	Total Increase.	By grant of land Revenue free.	ment or reduction of assess- ment owing to calamities of season, deteriora- tion of estates, farms, &c.	By Dilu- vion.	By lands being occupied by Government.	To districts of Punjab.	To For- eign States or other Pro- vinces.	red- emp- tion	rors in Qist- ban- di.	Total Decrease,	Jama of the year 1868-69 as per Qist bandi.
DEHLI.	Dehli, Goorgaon, Kurnal,	1	8,57,932 11,03,664 6,67,909	387 26 15	8	574 443	:::::::::::::::::::::::::::::::::::::::	14.541 		(::	15,502 26 466	20 	163 	137 535	 T71	14,541 				157 14,704 706	8,73,277 10,88,986 6,67,669
4	Тотаь,		26,29,505	• 428	8	1,017	i	14,541					15,994	20	163	672	171	14,541				15,567	26,29,932
HISSAK	Hissar, Rohtuca, Sirsa,	2240	4,26,189 8,89,889 1,76,097	41 48 10		658		 II.			32 88,		41 80 756			464	 105	 			:::	 581	4,26,230 8,89,969 1,76,272
	Тотац,		14.92,175	99		658					120		. 877	12		464	105					581	14,92,471
UMBALLA.	Umballa, Loodiana, Simla,	-	7,32,265 7,65,085 13,598	2,960 2,853	 	148 2,981	121 	 			137 6 	::	3,371 5,840 	2	852 	445 1,842	54 309 	 	# ?		 ,	1-351 2,153	7,34,285 7,68,772 13,598
C IN	TOTAL,		15,10,948	5,813	5	3,129	121			1	143		9,211	2	852	2,287	363			-		3,504	15,16,655
OLLUNDUR.	Jullundur, Hooshiarpoor, Kangra,		11,73,255 12,57,345 6,28,772	1,786 1,901 514		4,259 2,508 344	 2 	 	 :::	2			6,045 4,413 858	672 19 136		1,811 414 11	13 15 	 8,062		14		2,510 . 448 8,209	. 11,76,790 12,61,310 6,21,421
TEL	TOTAL,		30,59,372	4,201	*	7,111	2			2			11,316	827		2,236	28	8,062		14		11,167	30,59,521

UMRITSUR.	Umritsur, Sealkote, Goordaspoor,	9,70,923 10,49,260 7,62,552	4,607		1,633 949 1,788	 	 	 	 	323 	 7	5,993 5,879 3,584	4,000 207 103	::: :::	1,885 1,833 2,716	67 59 20	::: ::: :::	 	 	 12	5,952 2,099 2,851	9,70,96 10,53,04 7,63,28
d d	Тотец,	27,82,735	10,756		4,370					323	7	15,456	4,310		6,434	146				12	10,902	27,87,28
LAHORE.	Lahore, Ferozepoor, Goojranwalla,	4,38,416 4,66,645 4,20,046	2,586 1,364 2,457		1,283 2,474 58	30	 	 	 :: ::	240 671 	 194 	4,139 4,703 9,956		 273 14,403	1,817 2,065 140		• • 	 •	 		14,018 2,375 14,545	4,68,97
H	Тотаь,	13,25,107	6,407	7,441	3,815	30				911	194	18,798	12,044	14,676	4,022	196					30,938	13,12,96
RAWULPINDE	Rawulpindee, Jielum, Goojrat, Shahpoor,	6,78,285 5,78,524 5,21,907 3,60,188	158	39,100	3,069 3,929 3,559	14 	 355		 	145 30	• 1 	1,363 8,373 44,381 4,640	207 156 414	 8,748 27	1,835 3,288 1,852	 1 34		:: :: :-	::		207 1,991 12,037 2,327	6,79,44 5,79,90 5,54,25 3,62,50
RA	TOTAL,	21,38,904	3,555	39,100	10,557	14	355	*.,		175	1	53,757	777	8,775	6,975	35	<u></u>				16,562	21,76,09
MOOLTAN.	Moeltan, Jhung, Montgomery, Mozuffurgurh,	5,14,199 2,72,034 3,04,268 5,07,376	758 226		4,453 2,366 1,519 14,894		:: ::: :::	 	1,728 776 4,501 929	89 751 	:::::::::::::::::::::::::::::::::::::::	6,479 3,900 6,997 15,837	 12 	112 177 2,536	2,244 1,358 1,190 6,731	259 93 21	 68 	•	 		2,615 1,708 3,726 6,752	5,18,06 2,74,22 3,07,53 5,16,46
4	TOTAL,	15,97,877	1,207		23,232		·		7,934	840		33,213	12	2,825	11,523	373	68	1	-		14,801	16,16,28
DERAJAT.	D. I. Khan, D. G. Khan, Bunnoo,	3,04,481 3,13,448 3,99,099		• 619 136		:: ::: :::(195 	 		 		970 6 3,492	 	 	 7,187	 55 6	847 195	···	 •••	1 1 1	347 55 7,388	3,05,10 3,13,39 3,95,20
Ä	TOTAL,	10,17,028	162	755	3,356		195					4,468	<u> </u>	4.	7,187	* 61	542				7,790	10,13,700
PESHAWUR.	Peshawur, Kohat, Huzara,	6.35,107 92,070 1,56,657	•		111 257	•	 	: : :: :::::::::::::::::::::::::::::::	1.1.1		:::	. 1,050 ₂₇₂	 100	3,308	1,181 11	 	•••• •• ••	 	:	::: :::	4,491 111	6,31,666 92,076 1,56,818
PES	Тотац,	8,83,834	954		368							1,322	100	3,308	1,192	. 2			-		, 4,602	8,80,55
	GRAND TOTAL,	1,84,37,485	33,582	47,309	57,613	167	15,091		7,936	2,512	202	1,64,412	18,104	30,599	42,992	1,480	23,213		14	12	1,16,414	1,84,85,488

NO. III. FLUCTUATING AND MISCELLANEOUS REVENUE.

COMPARATIVE STATEMENT OF FLUCTUATING AND MISCELLANEOUS REVENUE DERIVED

1	2		3	4	5	6	7	8	9	10	11	12	1	3	14
		•			FLUCT	UATING	SOURCE	S OF LA	ND REV	ENUE.					MIS
				Revenue	By revi-		Waste	Collec-					TIRNIE C	or Graz-	
DIVISION.	DISTRIC	n.	Year.	of lapsed and resumed rent free holdings for the broken periods preceding their being brought on the Rent Roll.	assess- ments, pro- gressive jummas,	Revenue of Alluvial lands, ditto ditto.	lands brought under assess- ment, ditto ditto.	from all estates held kham, that appear in Statement No. XVIII. of this series.	Revenue of land released from Govern- ment occupa- tion.	Other items as per detail given below, (A.)	Total.	Sur- plus dastak talaba- na.	By enumeration of cattle.	By lenses.	Sale proceeds of wood from Rukhs and Forests.
	Dehli,	{	1867-8 1868-9	409 1,375	3,110	890 621				1,661 2,330	2,960 7,436	449 a.		2,476 2,658	
TI	Goorgaon,	{	1867-8 1868-9	30 407							30 475	831 482			
DEHI	Kurnal,	{	1867-8 1868-9	162 334		300 169	Ξ.		360	:::	462 863	83 483		275 286	468
	Total,	{	1867-8 1868-9	601 2,116	3,110,	1,190 858		-7.7	360	1,661 2,330	3,452 8,774	1,363 965	:::	2,751 2,944	468
	Hissar,	{	1867-8 1868-9	59 20	:::						, 59 20	73 6		1,520 1,520	
A B.	Rohtuck,	{	1867-8 1868-9	71 66		1-# 111					71 66	552 485		4,612 4,612	
HISSAR	Sirsa,	{	1867-8 1868-9	2 81						***	16 81	26 75	:::	 	::
	Total,	{	1867-8 1868-9	132 167		14		:::			 167	651 566		6,132 6,132	:::
	Umballa,	{	1867-8 1868-9	1,040 993	104 18	80 69	:::	:::	121	678 678	2,023 1,758	1,000		200 233	
LLA	Loodiana,	{	1867-8 1868-9	2,312 3,380	:::	3,128 1,590					5,440 5,270	20 16			111
UMBALLA	Sim'a,	{	1867-8 1868-9		72 59			::	••••	# 4	72 59				
Δ *	Total,	{	1867-8 1868-9	3,352 4,373	· 176	3,208 1,959	:::	•••	² 121	678 678	7,535 7,087	1,020 516	::	200 233	3.8
7 B.	Jullundur,		/867-8 1868-9	1,932 3,145	::	1,899	10				3,841 4,139	763 56		 20	
NDI	Hooshiarpore	, (1867-8 1868-9	2,537 4,481	=	3,909 2,585	513		2		6,448 7,579	130° 157			
ULLUNDUR.	Kangra,	{	1867-8 1868-9	1,021 589		386	* :::		71		1,407 660	136 71		2,981 1,859	18,667 10,361
31	Total,	{	1867-8 1868-9	5,490 8,215	12.7	6,194 3,579	10 513	7: =	2 71		11,696 12,378	1,029 284		2,981 1,859	18,667 10,861

III.
FROM LAND NOT ON THE REGULAR RENT ROLL IN THE PUNJAB DURING 1867-68 & 1868-69.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
ELI	LANI	OUS	•														Collec-	
Mali- kana or pro- prie- tary dues.	Lease of gardens and groves.	Salt- petre.	Sujjee.	Fish-eries.	Gold wash-ings.	Iron and other mines.	Royal- ty dues.	Alum.	Cattle Fairs.	Dyes.	Water Mills.	Fines and forfeitures of the Revenue De- part- ment.	Fees.	Other items as per detail below (B.)	Total Miscel- laneous Revenue.	Total of columns 11 and 30.	tions during cur- rent, on ac- count of pre- vious year.	Grand Total, Colum 31 and 32.
2,179 2,205		148 147					:::					193 1,008	12	50 60	5,507 6,078	8,467 13,514	555 92	9,02 13,60
		130 	 							111		72 64	79 89	110 1,560	1,222 2,145	1,252 2,620		1,25 2,62
	58 11	134 112								. 5		316 84	43		914	1,376 2,307	157	1,58 2,30
2,179 2,205	58 11	412 259						::		5	:::	581 1,156	134 39	160 1,620	7,643 9,667	11,095 18,441	712 92	11,80 18,53
::		100				t				***	* 	112 106	54 70	:::	1,859 1,702	1,918 1,722		1.91 1,72
 	291 333	100 106	:::						964		::	65 14			6,584 5,550	6,655 5,616		6,65 5,61
		:::	 ::		***	:::			694			289 358	28 35	4	847 1,157	363 1,238		36 1,23
	291 333	200 106	18		, 				964 694			466 473	82 105		8,790 8,409	8,936 8,576	*:	8,98 8,57
	201 197	16 12			12 14		*			::	*	64	87	"i7	1,580 976	3,603 2,734	234 81	3,83 2,81
•	:::	12 6	:::	:::						>		517 533	41	•••	590 556	• 6,030 5,826		6,03 5,82
		 			::				:::					23 11	23 11	95 - 70	13.	10
	201 197	28 18			12 14	*				:::	:::	581 533	•128 • 4	23 28	2,193 1,543	9,728 8,630	247 81	9,97 8,71
	10	102 118									-	8	28	1,444 1,450	2,395 1,633	6,238 5,772	100	6,32
	•	124 30				100		23	:::		*	417 238	22	597 263	1,290 688	7,738 8,267	183 476	7,89 8,74
			:::	:::		1,400		 			:::	155 154	44 113	20	23,353 13,358	24,760 14,018		24,76 14,0
	10	226 148			•	1,400 800		:::				572 400	94	2,061 1,713	27,040 15,679	38,736 28,057	233 53	38.96 28,59

1	2	3	4	5	.6	7	8	9	10	11	12	1	3	14
				FLUCT	UATING	SOURCE	S OF LAI	D REVE	NUE.			e e		міз
DIAISION.	DISTRICT.	Year.	Revenue of lapsed and re- sumed rent free holdings for the broken periods preced- ing their being brought on the Rent Roll.	By re- vision of assess- ments, progres- sive jummas &c., un- der cir- cum- stances preced- ing.	Revenue of alln- vial lands, ditto, ditto.	Waste lands brought under nssessment, ditto, ditto.	Collections from all estates held kham that appear in State- ment No. XVIII of this series,	Revenue of land released from Govern- ment occupa- tion.	Other items, as per detail given below (A.)	Total.	Sur- pins dustak lala- bana,	By enumeration of cattle.		Sale proceeds of wood from Rukhs and Forests
	Amritsur, [1867-8 1868-9	11,739 13,717		1,817 2,223	351	- :::	4	605	13,407 16,588	1,302 2,753		2,767 2,804	75
	Sealkote, (1867-8 1868-9	4,388 13,027	253	1,575 1,446	396		39 39		6,651 14,512	1,276 1,147	148 469	186	48
20 4 4 4	Goordaspore,	1867-8 1868-9	7,534 4,080		3,654 2,979	***	::		5,734 5,364	16,922 12,423	1,530	::	700 600	178 975
	Total; (1867-8 1868-9	23,661 30,824	258	6,546 6,648	747 39		39 43	5,734 5,969	36,980 43,523	4,099 3,900	148 469	3,653 3,404	226
	Lahore, (1867-8 1868-9	1,079 1,943	20,875	307 168			30 12	40	1,456 22,998	238 90	24,088 15,628	36,786 37,495	6,856 17,196
	Ferozepore, (1867-8 1868-9	827 214	90	606 235					°1,433 539	401 139	:::		
	Goojranwalla, (1867-8 1868-9	3,332 689	3,353 30,151	55 80	217- 201				6,957 31,121	259		33,316 37,462	18 6
	Total, (1867-8 1869-9	5,238 2,846	3,353 51,116	968 483	217 201		30 12	40	9,846 54,658	898 229	24,088 15,628	70,102 74,957	7,040 17,260
	Rawul Pindee, (1867-8 1868-9	1,079 423		;:: :::			.14		1,093 426		8,228 4,655	1,591 2,308	17,356 11,928
	Jhelum, (1867-8 1868-9	116 996	18 	3,466 2,437		•••			3,600 3,433		5,795 3,857	2,232 2,677	290 254
	Goojrat,	1867-8 1868-9	883 1,247	2,288 5,640	:::	::: -	\\		240	3,171 7,127	194 95	9,153 3,901	3,885 11,391	818
ß	Shanpoor, (1867-8 1868-9	401- 245	12	4,913 5,284	614 5,964			:::	5,928 11,505		409	26,025 33,614	178
_	Total, (1867-8 1868-9	2,479 2,911	2,306 5,652	8,379 7,721	614 5,964		14	240	13,792 22,491	194 95	23,176 12,822	33,733 49,990	18,464 12,799
	Mooltan, (f867-8 1868-9	217 31		585 194	2,007 1,986	::	157	::)	2,809 2,368	3,251 2,498	55,296 54,137		24,587 21,750
i	Jhung, (1867-8 1868-9	328 239	:::	963 514	3,221 1,722				4,512 2,475	452 369	64,061 65,188	231 252	3,811 5,877
1	Montgomery, (1867-8 1868-9	246 2,074	25		1,998 347	450		6,099 5,704	8,343 8,600	162 72	65,491 64,315		13,146 5,646
	Mozuffergurh, (1867-8 1868-9	80 80		160	1,858 2,957				0 2,020 3,087	889 748		37,259 36,323	3,157 3,694
	Total, {	1867-\$ 1868-9	793 2,374	25	1,708 808	9.084 7,012	4.50	157	6,099 5,704	17,684 16,530		1,84,848 1,83,640	37,490 36,575	44,651 36,96

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	80	31	32	33
EL	LAN	EOU	8.							*							Collec-	
Mali- kana or pro- prie- tary dues.	Lease of gardens and groves.	Salt-petre.	Sujjee.	Fish-ries.	Gold washings.	Iron and other mines.	Royal- ty dues.	Alum	Cattle Fairs.	Dyes.	water Mills.	Fines and forfeitures of the Revenue Department.	Fees.	Other items as per detail below (B.)	Total Miscel- laneous- Revenue.	Total of columns 11 and 30,	tions during cur- rent, on ac- count of pre- vious years.	Grand Total, Column 31 and 32.
	22					:::						437. 469	6,191 46		10,697 6,169	24,104 22,757	18,055 14,479	42,159 37,236
•••		48 52	<i>:::</i>		9				:::	1.		363 753	21,331 78	13 23	23,413 2,531	30,064 17,043	121 137	30,185
5 		36 40				Ξ				···		28 * 19	87	 84	2,509 1,718	19,431 14,141	 827	19,431 14,968
	22	84 92	::		9 9		::				::	828 1,241	27,559 124	13 107	36,619 10,418	73,599 53,941	18,176 15,443	91,775
808 87		174 174		3,234 2,825								673 608	25,038	179 455		99,530 97,556	6,511 782	1,06,041 98,338
** .	354 415	42 30	**		•			:::		4		117 50	99	1,636 1,646		4,082 2,819		4,082 2,819
140.	::	4 27			•••		:::	:::		:::		110 443	2,419 	8,280	36,432 46,276	43,389 77,397	3;840 5,437	47,229 82,834
948 87	354 415	220 231		3,234 2,825			3:					900	27,556		1,37,155 1,23,114	1,47,001 1,77,772		1,57,355 1,83,991
				529 612	188 198						130 130	423 100	3	-840 677	29,288 20,605	30,381 21,031		30,387 21,031
26					483 412	::					110 236	129 21	41		9,080 7,483	12,680 10,916	1,067 2,139	13,767 13,055
		58 90						: 			:::	138 98	14,027 31	859 4,792	29,132 20,845	*32,303 27,972		32,303 27,972
		312 582	9,652 10,427	 		 :		: 	 		 	148 279	 	200 62	36,337 45,546	42,265 57,051	736 1,867	43,001 58,918
26	***	370 672	9,652 10,427	529 612	671		::		::		240 366	838 498	14,071	1,899 5,531	1,03,837 94,479	1,17,629 1,16,970		1,19,435 1,20,976
		102	2,815 5,713	···· des				::		402 429	***	5	18	832	86,426 85,403	89,235 87,771	654 1,918	
	•:::	141 188	9,200 15,887		***					regul.		2,798 2,062	28	6 310	80,728 90,133	85,240 92,608	1,161 933	86,40 93,54
93 134		108 28	2,284 4,220			***	•		1	422 1,276		192 77		3,265 4,306	85,163 80,075	93,506 88,675	132	93,50 88,80
156		*		1,689 1,658	***	•	 			 T		1,028 60	14 27.	3	44,039 42,666	46,059 45,753	1,299 2,929	47,35 48,68
93 290		351 260	14,299 25,820						***************************************	824 1,705		4,023 2,199	60 27	3,274 5,448	2,96,356 2,98,277	3,14,040 3,14,807		3,17,15

1	2	3	4	5	6	7	8	9	10	11	12		13	14
	100	-	1 (40)	FLUCT	UATING	SOURCE	s of L	ND REV	ENUE.			•	i a	MIS
DIVISION.	DISTRICT.	Year.	Revenue of lapsed and resumed rent free holdings for the broken periods preceding their being brought on the Rent Roll.	assess-	Revenue of Allu- vial lands, ditto ditto.	Waste lands brought under assessment, ditto ditto.	Collections from all estates held kham, that appear in Statement No. XVIII. of this series.	Revenue of land released from Govern- ment occupa- tion.	Other items as per detail given below, (A.)	Total.	Sur- plus dastak talaba- na.		By leases.	Sale proceeds of wood from Rukhs and Forests.
DERAJAT.	Dera I. Khan, } Dera G. Khan, } Bunnoo, {	1867-8 1868-9 1867-8 1867-8 1867-8 1868-9	154 16 25 18 6	674 762 17 691 762	373 3,624 487 880 14 14 4,518		59,500 66,496 1,714 2,021 61,214 68,517	::		60,701 70,898 529 880 1,746 2,041 62,976 73,819	395 279 609 464 154 48 1,158 791	8,883 5,840 5,197 5,340 14,080	15,661 6,052 1,332 601 3,509 3,754 20,502 10,407	815 1,601 4,745 4,108 2,590 6 594 7,335
PESHAWUR.	Peshawur, { Kohat, { Huzara, { Total, {	1867-8 1868-9 1867-8 1868-9 1868-9		50 6 6 6	268 263 246 514 263		542 673 542 673	::	2 6 2 6	1,513 1,764 649 700 287 288 2,449 2,752	109 413 64 64	2,124 2,011 2,124 2,011	3,453 2,195 3,453 2,195	213 4,431 2,814 4,431 3,027
	GRAND TOTAL, {	1867-8 1868-9	43,306 55,662	6,763 60,748	29,595 26,837	10,716 13,729	61,756 69,640	206 646		1,66,556 2,42,179		2,39,724 2,28,650	1,80,997 1,88,696	1,00,003

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	81	32	83
ELI	LANI	EOU	S.						AL THE								Collec-	
Mali- kana or pro- prie- tary dues.	Lease of gar- dens and groves.	Salt- petre.	Sujjee.	Fish cries.	Gold washings.	Iron and other mines.	Royal- ty dues.	Alum.	Cattle Fairs.	Dyes.	Water Mills.	Fines and forfeitures of the Revenue Department.	Fees.	Other items as per detail below (B.)	Total Miscel- laneous Revenue.	Total of columns 11 and 30.	tions during cur- rent, on ac- count of pre- vious year.	Grand Total, Column 31 and 32.
:	2,737 2,690	282 341					700			-:	::	1,130 505		716 1,495	22,436 20,245	83,137 91,148	3,494 3,117	86,631 94,260
	9,878 9,331	32 28	110 205	400 405									10 10	i	19,312 20,986	19,841 21,866	4,877 898	24,718 22,764
		1,850 2,350		::: :::	29 28	::	 	5,100 5,500		***	::	. 29 12	25 21	:::	14,806 14,303	16,550 16,344	748 453	17,298 16,797
*** (g)	12,615 12,021	2,164 2,719	110 205	400 405	29 28	#	700	5,100 5,500				1,159 517	35 31	716 1,495	56,552 55,534	1,19,528 1,29,353		1,28,647 1,33,821
:::	"1										4,059 4,411	266 116	993	289 261	5,716 5,254	7,229 7,018	282 1,943	7,511 8,961
					1 (M	.,		325				10 2	30 1	207	2,371 2,550	3,020 3,256	46	3,020 3,302
						:::					::: :::	307		,7	8,191 5,080	8,478 5,368	122 7	8,600 5,375
:::	1	52		::				325			4,059 4,411	583 118	1,023	496 268	16,278 12,890	18,727 15,642	404 1,996	19,131 17,638
3,220 2,608	13,529	4,055	24,061 36,452	5,852 5,500	721 661	1,400 800	700	5,100 5,825	964 695	829 1,705	4,299 4,777	10,531 8,236	70,742 476	10,461 26,591	6,92,463 6,30,010	8,59,019 8,72,189		9,03,178 9,10,939

NO. IV.

SUDDER DISTILLERIES.

NO. IV.

COMPARATIVE STATEMENT OF INCOME AND CHARGES OF SUDDER DISTILLERIES OF THE PUNJAB, FOR THE
YEARS 1867-68 AND 1868--69.

				No. of Sudder	HOMO	NISTRA SPIRI	TION O	FECTING THE SAI					RECE	IPTS.						C	HARG	ES.			
1				Distil-	No. of	F 42	f shops sale of h spiri-	No. of persons prosecu-	No. of per-	From	From license fees for the sale of European		STILL-H	SPIRITS.	es on	Fines		Total			Compen- sation for			Total	Net
DIVISION	DISTRI	CT.	Year.	tence at the close of the year.	Native	and fe	rmented close of year.	breach of	sons convic ted and pun- ished.	fees for the vend of liquor.	spirituous and fermented li- quors, import- ed or manufac- tured in India after the Eng- lish method.	Spirits London	25 per cent. below Proof.	50 per cent. below Proof.	Total.	fees and forfei- tures.	Other items.	· Gross Receipts.	Superin- tendent Canton- ment Abkaree.	ment,	closing of shops during passage of Troops.	wards paid to in- form- ers.	Con- tin- gen- cies.	Char- ges.	Receipt
	2	*	3	4	-5	6	7	8	9	10	11,	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	Dehli,	{	1867-68, 1868-69,	3 3	26 26	1 6	10 20	33 8	23 4	11,684 11,790	328 475	56 42	5,329 3,290	13,709 12,474	19,094 15,806	369 122		31,475 28,193	:::	1,977 1,980	20 930	2 07 60	312 178	2,516 3,148	28,95 25,04
1	Goorgaon,	{	1867-68, 1868-69,	4	33 31		0.	5 2	1	1,769 1,110		10 10	288 227	709 614	1,007 851	65 100		2,841 2,061		1,120 1,320		10 		1,130 1,320	1,71 74
1	Kurnaal,	{	1867-68, 1868-69,	3 3	11 10	2	3 2	1 6	1	4,126 2,946	96 128	263 78	795 692	3,274 2,653	4,332 3,423	20 10	₁	8,574 6,508		1,500 1,500	107 68	10 10	131 80	1,748 1,658	6,8 4,8
	Total,	{	1867-68, 1868-69,	10 10	70 67	1 8	13 22	39 16	28 6	17,579 15,846	424 603	329 130	6,412 4,209	17,692 15,741	24,433 20,080	454 232	1	42,890 36,762		4,597 4,800	127 998	227 70	443 258	5,394 6,126	37,49 30,63
	Hissar,	{	1867-68, 1868-69,	3 3	6 7		1 1	2	"1	826 961	32 32	536 22 2	290 341	951 868	1,777 1,431			2,635 2,424		1,224 1,224			6 8		1,4
	Rohtuck,	{	1867-68, 1868-69,	1	8 8		1			559 635	32 32		14 30	1,032 703	1,046 733			1,637 1,400		672 672		 	18 18	690 690	94
2	Sirsa,	{	1867-68, 1868-69,	2 2	4 4					360 493		37 9	127 33	744 605	908 647			1,268 1,140		552 552	 		51 33	603 585	
•	Total,	{	1867-68, 1868-69,	6 6	18 19	7	2 2	2	"i	1,745 2,089	64 64	573 231	431 404	2,727 2,176	3,731 2,811			5,540 4,964		2,448 2,448		:::	75 59	2,523 2,507	3,01
	Umballa,	{	1867-68, 1868-69,	6	58 56	7 8	7 8	28 23	19 20	23,718 22,799	224 200	532 413	4,032 1,121	16,642 15,204	21,210 16,738	286		45,439 39,737		4,132 4,155	5 ₁₃		507 8	4,639 4,176	40,86 35,56
	Loodiana,	(1867-68, 1868-69,	4 4	18 16		2 4	15 4	14 4	5,178 5,626	64 88	340 150	3,534 3,014	2,574 2,423	6,448 5,587	147 86	112 100	11,949 11,487	°	2,280 2,280	52	100 75	81 59	2,513 2,414	9,42 9,07
	Simla,		1867-68, 1868-69,	2 2	6 5	1 4	12 9			10,538 9,114	2,505 3,491	•••	5,237 4,866	3,972 3,403	9,209 8,269	149 11	=======================================	22,401 20,885		1,500 1,500		i	9 2		
1	Total,		1867-68, 1868-69,	12 12	82 77	8 12	21 21	43 27	33 24	39,434 37,539	2,793 3,779	872 563	12,801 9,001	23,188 21,030	36,863 30,594	582 97	117 100	79,789 72,109	۸.	7,912 7,935	52 13	100 75	597 69	8,66I 8,092	71,12 64,01

		1867-68, 1868-69,	* 4	25 31		8 8	28 20	12 15	10,069 11,149	256 256	7,710 9,206	6,122 3,633	23 30	13,855 12,869			24,180 24,274	1,032 1,032	3,392 3,330	530 80		44 26	4,998 4,468	19,182 19,806
UB.	Hooshiarpore, {	1867-68, 1868-69,	4 3	23 18	•••		10 7	,	2,751 3,152	t++ 1+1	5 2	4,891 4,024	=:	4,896 4,026		₅	7,647 7,183		1,678 1,674	6			1,678 1,680	5,969 5,503
LUND	Kangra, {	1867-68, 1868-69,	5 5	109 110		1	37 28	28 21	8,868 12,291	48 64	35 28	260 56	27,821 27,994	28,116 28,078	385 99	2	37,419 40,532	:::	2,520 2,513	 	227 66	72 62	2,819 2,641	34,600 37,891
TAL	Total, {	1867-68, 1868-69,	13 12	157 159	 	9 9	75 55	40 43	21,688 26,592	304 320	7.750 9,236	11,273 7,713	27,844 28,024	46,897 44,973	385 99	2 5	69,246 71,989	1,032 1,032	7,590 7,517	530 86	227 66	116 88	9,495 8,789	59,751 63,200
-	Umritsur, (1867-68, 1868-69,	10 10	48 49	1 4	7 10	5	4	24,763 39,152	440 318	19,589 22,950	* 5,111 4,434		24,700 27,384	5		49,908 66,854		2,340 2,340		-:	33 243	2,373 2,583	47,635 64,271
UB.	Sealkote (1867-68, 1868-69,	8 7	32 30		4 3	4 5	3 4	11,182 10,974	112	2 37	8,758 • 5,766		8,760 5,803	66 16		20,120 16,889	1,032 1,032	2,869 2,796	350	35	571 572	4,857 4,400	15,263 12,489
RITS	Goordaspoor,	1867-68, 1868-69,	3 3	19 19	5	9	***		3,193 4,683	. 272 169	1,262 1,071	2,624 3,019		3,886 4,090	:::	20	7,371 8,942		1,560 1,560	10		38 2	1,602 1,572	5,769 7,870
UM	Total, (1867-68, 1868-69,	21 20	99 98	1 9	20	9 5	7 4	39,138 54,809	824, 583	20,853 24,058	16,493 13,219		37,346 37,277	71 16	20	77,399 92,685	1,032 1,032	6,769 6,696	354 10	35	642 817	8,832 8,555	68,567 84,130
	Lahore, (1867-68, 1868-69,	7 10	77 86	5	24 - 19	14 13	14 13	33,521 31,710	696 676*	24,959 29,666	5,554 5,113		30,513 34,779	85	4	64,819 67,165		2,910 2,910	83 1,103	75 	309 60	3,377 4,073	61,442 63,092
pi	Ferozepoor,	1867-68, 1868-69,	4 4	33 34	3 3		38 25	28 21	9,705 10,086	96 96	294 116	4,649 3,066	3,304 3,230	8,245 6,412	86		18,132 16,594	516 516	2,430 2,430		238 214	252 356	3,486 3,516	14,696 13,078
AHOR	Goojranwalla, (1867-68, 1868-69,	8 9	32 35		1	3 2	3 2	4,305 5,582	24	72 60	7,480 6,092		7,552 6,152	15 125	6	11,874 11,889		1,560 1,560	::	8 75	13 11	1,581 1,646	10,293 10,243
H	Total, {	1867 68, 1868-69,	19 23	142 155	3 8	24 20	55 40	45 36	47,531 47,378	792 796	25,325 29,842	17,681 14,271	3,304 3,230	46,310 47,343	186 125	6	94,825 95,648	516 516	6,900 6,900	83 1,103	321 289	594 427	8,394 9,285	86,431 86,413
	Rawul Pindee,	1867-68, 1868-69,	3 3	23 24	2	23 19	5 I3	3 10	22,033 22,108	672 606	51 134	1,183 1,544	14,095 10,952	15,329 12,630	170 452		38,204 35,796	1,032 1,032	2,880 2,880		10 175	3 18	3,925 4,105	34,279 31,691
E C	Jhelum,	1867-68, 1868-00;	. 3 . 3	20 20		2			3,623 3,167	76	615 223	2,455 1,123	2,626 3,327	5,696 4,673			9,319 7,916		1,740 1,740				1,740 1,740	7,579 6,176
TIND	Goojrat,	1867-C8, 1868-69,	1	16 15			· 1		2,006 1,836	·••	36 33	3.488 1,977	402 982	3,926° 2 992	- 5 		5,937 4,828		780 780	47 31		*	827 811	5,110 4,017
RAWULPINDEE	Shahpoor, (1867-68, 1868-69.	2 2	6 8					2,190 1,937		361 519	1,307 798	606 734	2,274 2,051	:::		4,464 3,988		1,380 1,380			8 4	1,388 1,384	3,076 2,604
BA	Total,	1867-68, 1868-69,	.9 9	65 67	2	23 21	6 13	4 10	29,852 29,048	672 682	1,063 909	8,433 5,442	17,729 15,995	27,225 22,346	175 452		57,924 52,528	1,032 1,032	6,780 6,780	47 31	10 175	11 22	7,880 8,040	50,044 44,488

STATEMENT No. IV .- (Concluded.)

			No. of	ADMI	NISTRAT SPIRIT	rion of	THE SAL			RECEIPTS.									CHARGES.								
sions	DISTRICT.	Year.	in exis-	shops for thh	for the English		No. of persons prosecu- ted for		From license	From license fees for the sale of European spirituous and		STILL-HE COUNTRY	AD DUTIE SPIRITS.	S ON ,	Fines	Other	Total	Salary of		Compen- sation for closing of		Con-	Total	Net			
Divi			at the	liquors	and fer at the c	rmented close of ar.	breach of the rule for the sale of spi rituous liquors.	ted and	fees for the vend of liquor.	fermented li- quors, importa- ed or manufac- tured in India after the Eng- lish method.	Spirits London Proof	25 per cent. below Proof,	50 per cent. below Proof.	Total,	fees and forfei- tures.	item s.	Gross Receipts	tendent Canton- ment Abkaree.	ment, District and Can-	shops during	paid to in- forms ers.		Char- ges.	Receipts			
1	2	3	4	5	6 .	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25			
	Mooltan,	1867-68, 1868-69,	2 2	36 33	8 1	6	4	4	10,701 9,992	256 208	6,784 6,631	5,290 3,769	6,732 4,276	18,806 14,676	***		29,763 24,876		1,525 1,525	•••		95 37	1,620 1,562	28,143 23,314			
AM.	Jhung, (1867-68, 1868-69,	2 2	41 31			3	3	547 348		 	5	1,886 1,490	1,886 1,495	45 		2,478 1,843		1,200 1,200		23		1,223 1,200	1,255 643			
MOOLTAN	Montgomery, (1867-68, 1868-69,	4 4	41 41		2 2			3,215 3,110	69 60	725 593	3,602 3,496	970 1,069	5,297 5,158			8,581 8,328		1,740 1,740			13	1,753 1,740	6,828 6,588			
MARKETS .	Moozuffurgürh, (1867-68, 1868-69,	2 2	11 8		 6		***	549 502		1,305 1,516	779 429	72 41	2,156 1,986	5		2,710 2,488		900			52	900 952	1,810 1,536			
	Total,	1867-68, 1868-69,	10 10	129 113	8 1	2 8	3 4	3 4	15,012 13,952	325 268	8,814 8,740	9,671 7,699	9,060 6,876	28,145 23,315	50		43,532 37,535		5,365 5,365		23	108	5,496 5,454	38,036 32,081			
	D. I. Khan, (1867-68, 1868-69,	3 8	7 7	***	1 1	7 12	3 6	6,119 7,752	64 82	1,165 1,183	3,305 2,948		4,470 4,131	105 135	2	10,760 12,059		1,740 1,740		52 110	9 9	1,801 1,859	8,958			
TAT.	D, G. Khan, (1867-68, 1868-69,	3 8	17 20		,	3		3,703 4,787	" 6	1,633 2,129	4,113 3,987	714 871	6,460 6,987	 16		10,163 11,796		1,440 1,440			24	1,440 1,464	8,723 10,332			
DERAJAT	Bunoo, (1867-68, 1868-69,	1	5 5					3,469 3,800		93 96	1,298 592	383 792	* 1,774 1,480	1 		5,244 5,280		660 660	784 1,225	::	141	1,444 1,885	3,800 3.395			
	Total, (1867-68, 1868-69,	7 7	29 32		1 2	7 15	2 9	13,291 16,339	64 38	2,891 3,408	8,716 7,527	1,097 1,663	12,704 12,598	100 151	2	26,167 29,126		3,840 3,840	784 1,225	52 110	9 33	4,685 5,208	21,489 23,918			
	Peshawar, [1867-68, 1868-69,	1 1	15 15		7 7	10	5	21,630 16,199	272 128	410 210	11,608 12,726		12,018 12,936	95		33,920 29,358	1,032 1,032	2,436 2,436			112 18	3,580	30,340 25,872			
	Kohat, (1867-68, 1868-69,	2 1	1 2		1 1	•••		2,784 2,805	32 32	20	2,254 1.576	96 15	2,370 1,591			5,186 4,428		540 555	242		j.	540 797	4,646 3,631			
WOR	Huzara, {	1867-68, 1868-69,	2 2	6 10		2 3	4	4	2,703 2,335	64 96	··· 3	27 20	1,060 1,974	1,087 1,997			3,854 4,428		840	24		31 55	871 919	2,983 3,509			
PESHAWUR	Matal a f	1867–68, 1868–69,	5 4	. 22 27		10 11		9	27,117 21,339	368 256	430 213	13,889 14,322	1,156 1,989	15,475 16,524	95		42,960 38,214	1,032 1,032	3,816 3,831	266	 	143 73	4,991 5,202	37,969 33,012			
	GRAND TOTAL, {	1867-68, 1868-69,	112 311	813 814	21 40	125 135	237 191	163 146	2,52,387 2,64,931	6,630 7,389	68,900 77,330	1,05,802 83,807		2,79,099 2,57,861	2,009 1,267		5,40,272 5,31,560	4,644 4,644	56,017 56,112	1,977 8,732	995 785			4,73,921 4,64,352			

NO. IV. A.

DRUGS AND OPIUM.

NO. IV. A.

COMPARATIVE STATEMENT OF DEMANDS, RECEIPTS AND BALANCES OF INTOXICATING DRUGS AND OPIUM IN THE PUNJAB, FOR THE YEARS 1867-68 AND 1868-69.

2		3	4	5	76	7	8	9 -	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
			the ad	Particulars onnected with the administration of the System for the Sale of Intoxicating Drugs.				DEMANDS AND RECEIPTS.									CHARGES.					BALANCES.						
			a under entivation Opium and paying acreage duty.	dors, e sale	s pro-	-und)		Demand.			Opium ing the	ees and		for the	g the	ceipts	Dis- aent,	infor-				year.	arrears.		Parti the	culars o year u	of Balan nder rep	ort.
Distric	or.	Year.		of licensus licensus Drugs.	of individual uted for brea les for Sale of	nvicted and	From an acre- age duty on Opium.	From the monopoly of the sale of Opium. From the monopoly of the sale of Drugs.	of the rugs.	Total Demand.	Receipts from C and Drugs durit year.	fines, F	Other items,	Total Receipts	Receipts during year on accountrections years.	Crand Total R during the year	Establishments, Ditrict & Cantonment.	Rewards paid to mers.	Contingencies.	Total Charges.	Net Receipts.	Balances of the 3	Previous years' a	Total.	Recoverable.	Doubtful.	Nominal.	Irrecoverable.
Dehli,		1867-68, 1868-69,		42 42	17 23		: 0	15,506 16,724	7.753 8,362	23,259 25,086	21,291 25,017	16 55		21,307 25,072		21.307 27,041		8 27		8 27	21,299 27,014	1,968 69		1,968 69	1,968 69		 	
Goorgaon,	{	1867-68, 1868-69,		24 24				2,220 2,272	2,024 2,081	4,244 4,353	4.166 4,353			4,209 4,380		4,303 4,453		12	::		4,303 4,441	78 		78	73		5	
Kurnaal,	{	1867-68, 1868-69,		22 22				4,912 5,193	3,669 3,223	8,581 8,416	8,324 8,416		11 2	8,335 8,446	106	8,335 8,552			***		8,335 8,552	257	150	257 150	106	151 		
Total,	{	1867-68, 1868-69,		88 88				22,638 24,189	13,416 13,666	36,084 37,855	33,781 37,786	59 110		33.851 37,898	94 2,148	33,945 40,046		8 39		8 39	33,937 40,007	2,303 69	150	2,303 219	2,147 69	151	5	
Hissar,	{	1867-68, 1868-69,		5	3	1		2.026 2,220	1,408 1,652	3,434 3,872	3,434 3,872	4		3,438 3,872		3,438 3,872		2		2	3,436 3,872						:::	
Rohiuck,		1867-68, 1863-69,		9	3	3		2,033 3,144	1,607 2,964	3,640 6,108	3,640 5,388	16 	***	3,656 5,388	\$75 kes 3 hers 7 to \$	3,656 5,388		***			3,656 5,388	720		720	* 720		:::	
Sirsa,	{	1867-68, 1868-69,		1	3	1		1,233 2,100	413 720	1,646 2,820	1,646 2,820	3 5		1,649 2,825		1,649 2,825					1,649 2,825							
Total,	. {	1867-68, 1868-69,		15 15		5 2		5,292 7,464	3,428 5,336	8,720 12,800	8,720 12,080	23 5		8.743 12,085		8,743 12,085		2		2	8,741 12,085	720		720	720	: o		
Jaballa,	į	1867-68, 1868-69,	3,137 2,808	66 66			6,274 5,617	14.718 12,897	12.115 10,395	33,107 28,909	31,953 28,633	265	64 406	32,282 29,039		32,282 29,039		64		64	32,318 29,039	1,154 276		1,154 276			1,154 276	
loodinua,		1867-68, 1868-69,	515 494				1,030 987	8,895 10,152	2,954 3,372	12,879 14,511	12,879 12,911	188		13,067 12,933	. .	13,067 12,933		138 21		138 21	12,929 12,912	1,600		1,600		***	- 1,600	
imla,	{	1867-68, 1868-69,		5 5				3,860 3,225	3,940 4,225	7.800 7,450	6,035 5,746	 		6,035 5,746	21	6,035 5,767					6,035 5,767	1,765 1,704		1,765 1,704		 	1,744 1,406	
Total,	•	1867-68, 1868-69,	3,652 3,302	85 84	85		7,304 6,604	27,473 26,274	19,009 17,992	53,786 50,870	50,867 47,290	453 22		51,384 47,718		51,384 47,789		202 21	***	202 21	51,182 47,718	2,919 3,580		2.919		***	2,898 3,282	

* Since realized

Jullundur,	(1867-68, 1868-69,	772 868	5	6 5	5	1,545* 1,787	10,321 12,182	9,921 7,209	21.787 21,128	20,504 20,249	•••	4.7	20,504 20,249	482	20,504 20 731					20,504 20,731	1,283 879		1,283 879	879		1,283	
Hooshiarpore,	1867-68, 1868-69,	411 581	11	1		823 1,064	9,456 10,220	2,771 3,034	13,056 14,318	12,133 13,551	43		12,176 13,551	690	12,176 14,241	 				12,224 14,241	923 767	240 	1,163 767	690 542		233 225	***
Kangra, .,.	1867-68, 1868-69,		10	4 11	2 9		3,500 5,625	3,791 4,325	7,291 9,950	7,291 9,900	17 107		7,308 10,007		7,308 10,007	::	4 55		4 55	7,304 9,952	50				 	50	
Total,	1867-68, 1868-69,	1,188 1,899	26 84	10 17	2 14	2 368 2,801	23,277 28,027	16,489 14,568	42,134 45,396	39,928 43,700	60	VS-3/9/25	39,988 48,807	48 1,172	40,036 44,979		4 55		5 55	40,032 44,924	2,206 1,696	240	2, 4 46 1,696	690 1,421	•",	1,516 275	
Umritsur,	1867-68, 1868-69,	937 895	5 9	13 18	2 11	1,875 1,786	21,078 23,646	10,539 11,823	33,492 57,255	28,255 28,041			28,255 28,041	7,158	28,255 35,194	 175		 89	264	28,255 34,930	5,237 9,214	1,917	7,154 9,214	5,287 9,214	 		
Sealkote,	1867 68, 1868 69,	412 493	5 5	4 7	3 4	826 986	2,997 5,216	5 994 6,378	9,817 12,580	9,548 12,094	25 21		9,573 12,115		9.573 12,115	***				9,573 12,115	269 486					269 486	*
Goordaspoor,	(1867-68, 1868-69,	216 209	4 4			433 418	6,025 6,434	3,122 4,288	9,580 11 140	9 580 11,121			9,580 11,121	1,817	11,397 11,121	 			, •••	11,897 11,121		:::		19			
Total,	(1867-68, 1868-69,	1,565 1,597	14 18	17 25	5 15	8,134 3,190	30,100 85,296	19,655 22,489	52,889 60,975	47,383 51,256	25 21		47,408 51,277	1,817 7,153	49,225 58,430	``i75	1		 264	49,225 58,166	5,500 9,719		7,976 10,541	5,237 9,233	::	269 486	
Lahore,	(1867 68, (1868 69,	808 912	5 5	5 6	2 5	1,617 1,824	21,871 22,767	13,641 14,851	36,629 39,442	35,471 36,165	4		35,475 36,105	579 566	36,054 36,731	570 570		240	810 570	85,244 36,161	1,158 3,277		1,158 3,277	 1,224	599 589	550 1,464	
Ferozepoor,	[1867 68, 1868 69,	629 423	10 10	3 9	8 2	1,258 846	7,900 11,102	4,658 5,098	13,816 17,046	13,092 17,046			13,107 17,046	 524	13,107 17,570	1,086 1,086		240 240	1,431 1,326	11,676 16,244	724 	200	724 200	524			2
Goojranwalla,	(1867-68, 1868-69,	203 102	26 26			406 205	3,872 6,216	1.936 1,536	6,214 7,957	6,214 7,62s	 	6 19	6,220 7,647		6,220 7,647	 	 			6,220 7,6±7	329	 	829	329	:::		
Total,	(1867 68, 1868 69,	1,640 1,437	41 41	18 15	10 7	3,281 2,875	33,143 40,085	20,235 21,485	56,659 64,415	54,777 60,839	15	6 19	48,802 60,858	579 1,090	55,381 61,948	1,656 1,656		480 240	2,241 1,896	53,140 60,052	1,882 3,606	200	1,882 3,806	524 1,553	599 589	559 1,464	•••
Rawul Pindee,	1867-68, 1868-69,		1	7 14	6 10	4 .: 	10,440 8,600	15,660 12,900	26.100 21,500	20,111 * 18,225	82 702		20,198 18,982	944	21,142 18,932	*	23 146	438 N. D-654	23 146	21,119 15,786	5,989 5,658		5,989 5,658			5,989 5,658	
Jhelum,	r 1867 68,		4 4	• 22 • 2	20 2		1.158 1,105	845 788	2,003 1,893	2,003 1,893		***	2,003 1,893		2,003 1,893					2,003 1,893		 					
Goojrat,	[1867 68, 1868-69,		3 3	47 9	30 6		1,308 1,446	1,276 1,440	2,581 2,886	2,584 2,886	88 166		2,67,2 3,052		2,672 3,052	 	36 70		36 70	2,636 2,982	10.000	***	 				••
Shahpoor,	(1867-78, 1868-69,		9 9				766 896	767 591	1,533 1,487	1,533 1,487	•••		1,533 1,487		1,533 1,487			=		1,533 1,487			1			***	
Total,	1867 68, 1868 69,		17	76 25			13 672 12,047	18,548 15,719	82.220 27,766	26,231 24,491	170 868		26,406 25,364	944	27,350 25,364		59 216		59 216	27,291 25,148	5,989 5,658		5,989 5,658			5,989 5,658	

This includes an item of Rs. 2,383 realized in excess of demand on account of duty on increased sale of Drugs in a few extra Regiments located at Rawul Pindee for a short time during the year en route to and from the Hazara campaign.