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REPORT

ON THE

REVENUE ADMINISTRATION

OF THE

PUNJAB AND ITS DEPENDENCIES,

FOR 1869-70.

PUBLISHED BY AUTHORITY.



LAHORE.

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170.

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FROM

T. H. THORNTON, Esq.,

*Secretary to Government,**Punjab and its Dependencies,*

To

J. A. E. MILLER, Esq.,

*Secretary to Financial Commissioner, Punjab.**Dated Lahore, 23rd February 1871.***Land Revenue.**

SIR,

I AM directed to acknowledge the receipt of the Report on the Revenue Administration for 1869-70, and to convey the following remarks thereupon :—

2. *Para. 4.*—The increase of Land Revenue was Rs. 1,58,272, of which the sum of Rs. 1,16,665 is due to revision of assessment in the Districts of Lahore and Gujeránwála. This is independent of an increase of Rs. 2,77,986 in the "Fluctuating and Miscellaneous Revenue" mainly accruing from what is termed "Water Advantage Revenue" in the Bári Doáb districts.

3. *Para. 5.*—The balances in train of liquidation amounted only to Rs. 30,868. This is in every point of view very satisfactory.

4. *Paras. 6, 7, 8.*—Previous bad seasons necessitated some remissions in the Districts of Rohtuk, Sirsa, Montgomery, and Bunnoo; but against these is set off the recovery of considerable arrears, owing to improved circumstances in Ambála, Sirsa, and Hissár.

5. *Para. 13.*—Considering that the Water Advantage Revenue is due entirely to canals constructed at the cost of Government, its cession to the jaghirdars and maafidars appears to the Lieutenant-Governor a measure of unusual liberality.

6. *Para. 14.*—The Miscellaneous Land Revenue stands at Rs. 6,00,398, of which nearly 5 lakhs accrue from grazing dues and rukhs.

7. *Para. 15.*—The decrease of Rs. 75,115 in the receipts from Sadr Distilleries indicates the depressed circumstances of the population; but His Honor has been glad to learn that an improvement set in during the month of November as compared with the preceding year. It is remarkable that the receipts in this branch are considerably below those of 1864-65, and, making all allowances for bad seasons, this result, coincident with an increase in the general wealth and population, is a matter of much surprise to Mr. Davies.

8. *Para. 21.*—It seems advisable to lay down some rules ensuring uniformity in respect of the sale of opium in different districts. His Honor desires to learn what is the cause of the poppy being so largely grown in the Sháhporé District.

Para. 23.—The proportion of unsuccessful prosecutions for smuggling in the Amritsar, Dehli, and Sirsa Districts is excessive.

Para. 31.—The number of prosecutions for delay in paying income-tax was far too great in the Jullundhur District.

Para. 32.—The increase in the receipts from Salt and Customs of Rs. 11,33,907, due as it was to reviving prosperity, is satisfactory. Of this 7 lakhs were obtained from the Salt Range and Indus Mines, although the working expenses have been reduced. The increase under this head since the year 1864-65, amounts to Rs. 57,26,485.

11. *Para. 37.*—Drought gave an increase of no less than Rs. 7,39,368 to canal revenue,—mainly accruing from the Western Jumna Canal, and representing an incalculable public benefit. The Financial Commissioner justly pronounces

the expenditure, viz. Rs. 14,09,848, to be enormous. The gross receipts, however, as shown by the department (Rs. 19,85,334) are considerably underrated, and an addition of 6½ lakhs to be made on account of "Water Advantage" and "enhanced Land Revenue," will bring them up to nearly 26 lakhs. Nevertheless, the Lieutenant-Governor is disposed to think that the cost of this department, if carefully scrutinized, will be found capable of considerable permanent reduction, and the subject will receive his attention. He observes that the expenditure has been increased by Rs. 1,81,231 since the year 1864-65.

12. *Para. 38.*—The increase of Rs. 88,906 to the nett receipts from "Stamps," attended by a diminution of the charges, is satisfactory. The revenue under this head has risen Rs. 9,10,335 since 1864-65.

13. *Para. 55.*—The rise in the gross revenue of the province amounted to Rs. 31½ lakhs over that of 1868-69, and to 40½ lakhs over the average of the five previous years.

14. *Para. 61.*—The recovery of all but Rs. 338 out of so large a sum as Rs. 1,42,887, due within the year, speaks favorably both for the good faith of the zemindars and for the vigilance of the Administration. The statistics concerning the expenditure of these advances are on the whole very encouraging.

15. *Para. 62.*—The number of cases instituted increased from 154,970 to 172,763, and 28,838 more cases were disposed of than in the year preceding. Admitting that this is a result creditable to the Revenue Officers generally, His Honor is still of opinion that continued exertions are needed to clear off pending files, more particularly in the districts cited by you.

16. *Para. 63.*—The Lieutenant-Governor regards with dissatisfaction and uneasiness the long and unnecessary delay in deciding appeals in the office of the Commissioner of Pesháwar. Mr. Donald McNabb's immediate attention should be given to a state of things which must be reformed. You will, until further orders, be good enough to send monthly statements showing the progress made in clearing off these arrears. The average duration of appeals in the Ambála, Pesháwar, and Deraját Divisions indicates also *prima facie* a degree of delay so excessive as to call for energetic correction.

17. *Para. 64.*—The Financial Commissioner himself disposed of the appeals brought before him with an exemplary promptitude which he is bound, in the absence of clear explanations, to exact also from his subordinates.

18. *Para. 68.*—The number of litigated settlement cases disposed of, viz., 3,481, does not strike His Honor as large.

19. *Paras. 69 and 77.*—The record of the judicial industry and ability of the Settlement Commissioner, Mr. E. A. Prinsep, is, the Lieutenant-Governor is assured, well deserved; but he does himself and subordinates injustice in so long delaying the submission of his reports. Mr. Davies trusts that this indispensable part of the Settlement Commissioner's duty will be no further neglected.

20. *Para. 71.*—The efficiency with which Mr. Lyall made the settlement of the Kangra District is noted by the Financial Commissioner, as well as his omission to furnish the prescribed report on its completion. Captain Nisbet is apparently the only officer who has shown much promptitude in doing so, and his report has not passed beyond the Settlement Commissioner.

21. *Para. 78.*—The expenditure on the revised settlement was Rs. 1,63,779 during the year, and Rs. 7,96,816 from the commencement of operations.

22. *Para. 79.*—The favourable mention of Captain Wace's work in the Hazára District is noted.

23. In the notice of officers, mention is made of the late Colonel McNeil (whose untimely loss the Lieutenant-Governor greatly laments), Mr. J. Macsmyth, Mr. A. Brandreth, and Major W. G. Davies, as the Commissioners most distinguished for the efficiency of their Administration. The merits of the Settlement Commissioner, Mr. E. A. Prinsep, and, as observed by the Financial Commissioner, well known too, and in many respects are highly appreciated by His Honor, and his record of the work of his own subordinates, founded on their performances during the year, will be a valuable guide to the Government hereafter. Mention is made of a large number of the Deputy Commissioners as doing well in this

department, but in too general a manner to admit of the Lieutenant-Governor's discriminating the comparative success of each during the past year. The Assistant Commissioners and Extra Assistant Commissioners are not mentioned at all, and I am to say, that this defect is the only one His Honor can find in the concise and business-like report submitted.

I have, &c.,

Secretary to Government, Punjab.

No. 788.

No. 7,125.

FROM

THE SECRETARY TO FINANCIAL COMMISSIONER,
PUNJAB.

TO

THE SECRETARY TO GOVERNMENT PUNJAB.

Dated Lahore, 9th December 1870.

SIR,

I am desired by the Financial Commissioner to submit the Annual
Revenue Report 1869-70. Report on the Revenue Administration of this Province
for the year 1869-70.

GENERAL SUMMARY.

2. Mr. P. S. Melvill officiated as Financial Commissioner until the 19th February 1870, during Mr. R. E. Egerton's absence on leave.

3. With the sanction of Government, communicated in your No. 645, dated 28th March 1870, the following Returns have been omitted from the present year's Report :—

No. IX.—Waste lands.

„	XXV.—(Imperial I A. 1).	Area cultivated and uncultivated.
„	XXVI.—(Do. I D).	Population.
„	XXVII.—(Do. I E. 2).	Surveyed and assessed area.
„	XXVII B.—(Do. I F. 6).	Land Revenue.
„	XXVIII.—(Do. III F).	Mines and Quarries.
„	XXX.—(Do. III D. 2).	Stock.
„	XXXI A.—(Do. III E. 2).	Labor.
„	XXXIII.—(Do. I E. 3).	Tenures held direct from Govt.
„	XXXIV.—(Do. I E. 4).	Do. not held ditto.

The subjects, and the order of their treatment, will be the same as last year.

I.—FISCAL.

Land Revenue.
Statement I.

4. The demand, collections and balances, as compared with the previous year, were as follows :—

Year.	Demand.	Collections.	Balances.	Collections on account of previous years.	Total collections.
1868-69, ...	1,84,85,483	1,79,94,734	4,90,749	35,165	1,80,29,899
1869-70, ...	1,86,43,755	1,84,06,990	2,36,765	1,80,634	1,85,87,624
Difference, ...	+ 1,58,272	+ 4,12,256	— 2,53,984	+ 1,45,469	+ 5,57,725

At the end of 1868-69 there was an outstanding balance of nearly 5 lacs of rupees, of which Rs. 2,03,645 were considered irrecoverable, owing to the famine in the Hissar Division. Part of that sum has been recovered, and is included in the collections on account of previous years, and part has been remitted.

5. The irrecoverable balances at the end of 1869-70 amounted only to Rs. 1,06,885.

Of the real demand of the year 99 per cent was collected, whereas in the previous year only 97 per cent was collected. This great improvement in the collections is partly owing to more favorable weather, and partly also to the greater attention that has been paid to the subject of punctual realization of the Land Revenue. At the end of 1868-69 the balances in train of liquidation, that is, the demand which might have been realized but was not, amounted to Rs. 1,97,504; whereas at the end of 1869-70 it was only Rs. 30,868, of which Rs. 19,093 was in the districts of Hissar and Sirsa, where the people had been impoverished by the famine. In 17 districts there were no such balances whatever, and in the rest they were very small.

6. The doubtful or undetermined balances amounted to Rs. 40,357, which is very little less than last year.

They were chiefly in the following districts :—

Kulnal,	...	...	Rs.	16,666
Lakore,	...	...	"	3,606
Shahpore,	...	...	"	3,565
Mooltan,	...	...	"	2,370
Jullundur,	...	...	"	2,416
Koodiana,	...	...	"	2,051
Total,	...	...		30,674

The large balance in Kurnal is owing to the deficient rain-fall. The demand was suspended and there was no prospect of its being collected, as the villages had suffered great distress, and the spring crop was likely to be poor. Of the Mooltan balance Rs. 1,493 is due to similar causes. The Lahore balance is owing to transfers caused by river action. The balances in the other three districts are not explained.

7. The irrecoverable balances were chiefly in the following districts :—

Rohtuk,	...	...	...	Rs.	89,201
Sirsa,	...	...	...	,,	13,320
Montgomery,	...	...	...	,,	11,134
Bunnoo,	...	...	...	,,	10,184

The balance of Rs. 89,201 in Rohtuk was owing to the famine, and has since been remitted.

In Sirsa the villages dependent on rain suffered severely during the famine and many of them were abandoned by their inhabitants. Remissions have been granted in this district also. In Montgomery the irrecoverable balance was afterwards recommended for remission. In Bunnoo the failure of the gram crop in Murwut necessitated the remission of these balances.

8. The collections on account of previous years were chiefly in the following districts :—

Umballa,	...	...	...	Rs.	46,489
Sirsa,	...	...	...	,,	34,412
Hissar,	...	...	...	,,	27,807

These are the three districts that showed the largest balances in train of liquidation in last year's report.

The results of the year are altogether very much more favorable than those of 1868-69, and while affording cause for gratitude for the improved circumstances of the people they are creditable to the management of the Deputy Commissioners of the Province.

9. The Rent Roll has increased by the sum of Rs. 1,58,272. This is the result of increases amounting to Rs. 5,03,280, and decreases amounting to Rs. 3,45,008.

Alterations in Rent-
Roll.
Statement II.

The details are as follows :—

	Increase. Rs.	Decrease. Rs.
By lapse or grant of rent-free tenures,	38,270	8,175
„ revision of assessment,	1,19,475	22,809
„ alluvion or diluvion,	79,431	56,555
„ land taken up for public purposes or released, ...	339	2,152
„ territorial transfers,	2,54,518	2,54,648
„ assessment of wastes,	8,853	..
„ progressive jummas,	2,385	..
„ miscellaneous,	9	..
„ redemption of land revenue, .. ..	..	3
„ errors in rent-roll, .. ..	..	666
Total,	5,03,280	3,45,008
Net increase,	Rs. 1,58,272	..

The increase is greatest under the head “revision of assessment.” This is owing to the settlements recently completed.

The principal increases of assessment are as follows :—

Lahore,	Rs. 87,533
Goojranwala,	„ 31,706

The lapses of rent-free tenures were chiefly in the following Divisions :—

Umritsur,	Rs. 17,586
Jullundur,	„ 7,698
Mooltan,	„ 3,280
Dehli,	„ 3,091
Umballa,	„ 2,577

The new grants were chiefly in the following Divisions :—

Umritsur,	Rs. 3,752
Jullundur,	„ 1,130
Derajat,	„ 1,200

The results of the action of the rivers have again been very favorable to Government, owing chiefly to the deficient supply of water in the rivers, but partly also to improved administration. The gain has been chiefly in the Rawul Pindee, Mooltan and Derajat Divisions.

The territorial transfer was the re-transfer of the Buttala Tehseel from the Umritsur to the Goordaspore district.

The increase from assessment of wastes was in the following districts :—

Shahpore,	...	...	...	Rs. 4,050
Mooltan,	...	...	...	„ 1,352
Jhung,	...	...	...	„ 585
Montgomery,	...	...	...	„ 393
Mozuffergurh,	...	...	...	„ 795
Bunnoo,	...	...	...	„ 1,694

Increases by progressive jummas cannot be looked for at present, as they usually accrue at intervals of five years, and the first period from revision of settlement has not yet elapsed.

10. There are 20 chiefs who pay tribute into Punjab Treasuries. The entire demand of Rs. 2,80,105 was collected, and also Rs. 5,620 on account of previous years.

Tribute.
Statement I. A.

Fluctuating and Miscellaneous Land Revenue.
Statement III.

11. The receipts under these two heads, as compared with the two previous years, were as follows :—

Years.	Fluctuating.	Miscellaneous.	Total.
1867-68	1,66,556	6,92,463	8,59,019
1868-69	2,42,179	6,30,010	8,72,189
1869-70	5,20,165	6,00,398	11,20,563 *
Difference as compared with 1868-69	+ 2,77,986	— 29,612	+ 2,48,374
Add collections on account of previous years*			31,577
Total collections 1869-70,			11,52,140
Total increase including collections of previous years,			Rs. 2,41,201

12. The following shows the difference in each item of Fluctuating revenue:

	1868-69.	1869-70.	Difference.
Lapsed Revenue-free holdings,	55,652	57,157	+ 1,505
Revision of assessment,	60,748	20,634	— 40,114
Alluvion,	26,837	47,218	+ 20,381
Waste lands assessed,	13,729	12,472	— 1,257
Kham estates,	69,640	76,254	+ 6,614
Lands released from occupation,	646	184	— 462
Other items,	14,927	7,945	— 6,982
Water advantage revenue,	...	2,98,301	+ 2,98,301
<i>Total,</i>	2,42,179	5,20,165	+ 2,77,986

There has been a considerable increase under the head of alluvion as already noticed. There has also been an increase in the realizations from estates held under direct management, almost entirely in Dera Ismail Khan. But the great increase in the total is chiefly due to the inclusion of the new item designated "Water Advantage Revenue." This item appears only in the districts affected by canals, and which have come under recent revision of settlement, *viz.*—

Umritsur,	...	...	...	1,30,291
Goordaspore,	...	...	...	49,867
Lahore,	...	...	...	67,961
<i>Total</i>	...	...	...	Rs. 2,48,119

These districts were settled on the principle that the Land Revenue should be calculated at *Baranee* or unirrigated rates, and that the Government share of the increased productiveness of lands irrigated by canals should be assessed at a certain rate per acre, varying according to the character of the country. This rate is quite distinct from the water rate imposed by the Canal Department as the price of the water. Under this system every acre of canal irrigated land has to pay three rates of assessment:—

- I. Land Revenue.
- II. Water Advantage Revenue.
- III. Canal Water Rate.

13. The water advantage assessments were not imposed simultaneously with the revised Land Revenue assessments, but they were legally due from the

same date, consequently large arrears were claimable from the canal villages of the Umritsur and Goordaspore districts. As the collection of these arrears in one sum would have caused much hardship to the people, arrangements were made, with the sanction of Government, to spread the demand of arrears over several years, two instalments being payable in each year in addition to the current demand. The above figures include both arrear instalments and current collections.

The current demand is shown in the demand statements prepared by the Canal Officers in the same way as the ordinary Canal Water rate, but in a separate column, and the collections are then made by the Deputy Commissioner; the realizations on Khalsa lands being credited to Government as Fluctuating Revenue, and those of revenue free lands being made over to the Jagheerdars and Mafeedars as part of the Land Revenue released in their favor.

14. The Miscellaneous Revenue income shows a slight falling off, and the decrease will be much greater during the current year, owing to the large transfers of fuel-bearing land to the Forest Department that have been recently sanctioned by Government. This measure will not affect the income from Tirnee (or grazing dues taken in the form of a capitation tax on cattle. This system obtains chiefly in the Mooltan Division and parts of the Derajat). The Tirnee management remains under the Revenue authorities. The transfer however affects the headings "Grazing dues by leases" and "Sale proceeds of wood from rukhs and forests." It has already reduced the income under these two heads as follows:—

	1868-69.	1869-70.	Decrease.
Grazing dues by leases of rukhs,	1,88,696	1,69,576	19,120
Sale proceeds of wood,	89,267	77,080	12,187
Total, ...	2,77,963	2,46,656	31,307

The heading "Malikana dues" shows a large increase, chiefly in the Lahore district, owing to leases of Government waste land, &c.

The Sujjee income maintains the increase of last year. The income from Alum in the Bunnoo district shows an increase. There is a considerable increase in the fines and forfeitures of the Revenue Department, and also under the head of "Fees," which includes mutation fees, and the "Ward's Rate," but does not on this occasion include Settlement fees.

Other headings show no material change.

The income from Miscellaneous Land Revenue may be summarised as follows.—

Tirnee,	...	Rs. 2,25,628
Rukhs,	...	„ 2,46,656
Sujjee,	...	„ 36,195
Dustul's,	...	„ 12,625
Gardens and Date groves,	...	„ 13,523
Fisheries,	...	„ 5,483
Alum,	...	„ 7,345
Other heads,	...	„ 52,943
Total,		... „ 6,00,398

15. The gross receipts from Sudder distilleries in 1869-70 were Rupees 4,56,445, against Rupees 5,31,560 the previous year, being a decrease of Rupees 75,115. The income from this source has not been so low since the year 1863-64, when the sudder distillery system had only been a short time in existence. The decrease is attributed chiefly to the high price of food, the straitened circumstances of the poorer classes of consumers, and the great increase in the cost of the materials for distillation, especially “goor.” In some places, the native spirits are being displaced by spirits manufactured in the European method, more especially rum from Shahjehanpore.

Spirits.
Statement IV.
Gross receipts.

The gross receipts are classed as follows :—

License Fees, Native Spirits,	...	...	Rs. 2,49,695
Do. European Spirits,	...	...	„ 8,558
Still-head duty,	...	...	„ 1,96,499
Fines,	...	...	„ 1,392
Other items,	...	...	„ 301
Total,		...	„ 4,56,445

The falling off is visible in every Division except Rawul Pindee and Peshawur, where there is a slight increase. The largest increase was in the Peshawur district, where however the demand was unduly high, and remissions have since had to be made which will affect the collections of the current year.

A great falling off occurred in the Umritsur district. The re-transfer of the Buttala Tehseel to Goordaspore only accounts for about 3,700 Rs. of the

loss, leaving a decrease of Rupees 33,000 to be accounted for in other ways. The Deputy Commissioner reports that the famine and the cholera greatly reduced the income from spirits. These causes however operated in many other districts as well, and are not sufficient to account for so large a decrease in Umritsur. Further enquiry has been made.

A decrease of about Rupees 10,000 occurs also in the Lahore district.

16. The following figures show that the license fees have been increasing steadily from year to year, while the still-head duty has remained very much at the same figures for a number of years.

YEAR.	License Fees including European Liquor.	Still-head duty.	TOTAL.
1863-64,	1,13,814	2,50,335	3,64,149
1864-65,	2,05,703	2,64,840	4,70,543
1865-66,	2,43,168	2,44,758	4,87,926
1866-67,	2,22,239	2,51,648	4,73,887
1867-68,	2,59,017	2,79,099	5,38,116
1868-69,	2,72,320	2,57,861	5,30,181
1869-70,	2,58,253	1,96,499	4,54,752

These figures also show that adverse circumstances have a more telling effect on the still-head duty than on the license fees. For while the loss during last year on still-head duty was Rupees 61,362, that on the license fees was only Rupees 14,067; and if the last two years be taken together and compared with the total of the two preceding years it will be seen that while there has been an increase of Rupees 49,317 in the license fees there has been a decrease in still-head duty of Rupees 76,387. The increased yield of the license fees has not been caused by any increase in the number of licenses issued; for in fact the number of shops is less now than it was in 1864-65. Each licensed vendor has therefore paid more for his contract from year to year. That he has been able to afford this is due, not only to an increased consumption of liquor, but also, and perhaps in a greater degree, to the increased price which he has charged for liquor.

17. The sale of European liquor is increasing. The number of wholesale shops has increased from 40 to 54, and of retail shops from 135 to 141, or an increase of 20 of both classes. The increase was probably still greater than this, as there was some mistake in the return from Delhi in 1868-69. Most of the new shops are in the hill stations of Simla, Dalhousie and Murree. The increase is therefore due rather to the wants of the European population than to any increasing taste on the part of the Natives for European liquor. The cost of such liquor places it beyond the reach of all but the richest Natives.

18. The number of prosecutions for breach of the laws regulating sale of spirits shows a decrease. Only 151 persons were prosecuted, of whom 123 were convicted. A large proportion of the prosecutions (40) occurred in the Ferozepore district. There were also a good many in Umballa, Delhi, and Kangra. In the Divisions of Hissar, Umritsur, Rawul Pindee, Derajat and Peshawur there were altogether only 20 prosecutions.

19. The rewards paid to informers amounted to Rs. 1,175, of which Rs. 551 were given in the Loodiana district, Rs. 287 in Ferozepore, and Rs. 125 in Goojrat.

In Ferozepore the prosecutions were numerous, but in Loodiana there were only 9. It is not therefore apparent why these rewards were given in this district.

In Goojrat, though there were only two cases, one of them was important: a Zaildar was convicted of having erected a distillery on his own premises and was fined Rs. 250. It may also be remarked that the Ferozepore district is exposed to smuggling from the Native State of Furreedkote. In Umballa, where there were 24 prosecutions, no rewards were given.

20. This system is in force in the four Central Divisions, Lahore, Umritsur, Jullundhur and Umballa, excluding the hill districts of Simla and Kangra. The area under poppy cultivation has decreased from 7,735 to 6,742. The area in 1867-68 was 8,406. A steady decrease appears to be going on. The decrease is not confined to any particular district, but is observable in all the districts where opium is chiefly grown. A small increase however took place in Gojardaspore and Goojranwalla.

Opium is grown free of acreage duty in other parts of the Punjab. The crop statement shows a total area of 13,836 acres under opium, deducting the area paying acreage duty leaves 7,094 acres as the area in other districts, the chief of which are—

Shahpore,	1,674	acres.
Moozuffurgurh,	457	„
Dera Ghazee Khan,	789	„
Dera Ismail Khan,	195	„
Peshawur,	154	„

21. The number of licensed vendors for the retail sale of opium and drugs is 440. There are very few in the Peshawur, Derajat, Hissar and Rawul Pindee Divisions. But the system of management is not uniform.

Vendors.

22. The receipts are shown separately for opium and drugs, but the division is often arbitrary, where the contracts are sold in one, as has been allowed in several Divisions. The total demand for the year was Rs. 3,75,716, of which Rs. 2,05,309 was supposed to be from opium, and Rs. 1,56,901 from other drugs. For present purposes it will be sufficient to consider the total income from the two sources.

Income.

The total demand shows a decrease of Rs. 5,721, but the collections are better and the outstanding balances are less.

The four Central Divisions above named, which contain a large Sikh population, give 57 per cent of the total revenue from opium and drugs, and the remaining six Divisions 43 per cent.

The famine did not perceptibly affect this source of revenue, the reason being that consumers of drugs find it difficult at any time to abstain from their accustomed stimulant, and that they belong to a better class than the consumers of spirits.

The relative consumption of spirits and drugs in different Divisions does not show any great difference, but this is almost an accident, as the consumers in the two cases belong to very different classes. The use of drugs is not confined to the large towns to the same extent as the use of spirits. The Divisions of Rawulpindee, Peshawur, and Mooltan, where the Mahomedans preponderate in the population, consume relatively more drugs than spirits.

Prosecutions.

23. There was an increase in the number of individuals prosecuted, from 168 to 253, but of these only 162 were convicted.

In the Peshawur and Derajat Divisions there were no prosecutions. The greatest numbers were in the following districts :—

Loodiana, ...	52	of whom 10 were acquitted.
Umritsur, ...	33	„ 23 „
Ferozepore, ...	28	„ 5 „
Delhi, ...	24	„ 11 „
Umballa, ...	19	„ 5 „
Sealkote, ...	18	„ 9 „
Kurnal, ...	16	„ 0 „
Sirsa, ...	12	„ 10 „
	<hr/> 202	<hr/> 73

The proportion of acquittals in most of these districts was large. This was chiefly owing to the uncertain state of the law as regards the possession of opium.

Income Tax.
Statement V.

24. A separate Report on the Income Tax was submitted to Government in July 1870, from which the following extracts are taken :—

The total demand on account of the tax, including official salaries of the Civil Department, was Rs. 6,19,744-11-4, of which Rs. 5,99,033-0-4 was collected within the year, which was paid by 36,186 persons, at an average of Rs. 16-15-6 per head.

Of the total population of 17,600,000, the tax fell upon 20·6 persons in 10,000, or 2 persons in 1,000.

25. The order of districts as regards incidence per head is as follows :—

Annas.				Pies.			
1.	Simla,	...	7	per head.	7. Hissar,	...	8
2.	Mooltan,	...	1	6	8. Umritsur,	...	8
3.	Dehli,	...	1	5	9. Moozuffurgurh,	...	7½
4.	Lahore,	...	1	3	10. Jhung,	...	7
5.	Sirsa,	...	0	10	11. D. I. Khan,	...	7
6.	Umballa,	...	0	9	12. Montgomery,	...	6

	<i>Pies.</i>		<i>Pies.</i>
13. Peshawur, ...	6	23. Kurnal, ...	4
14. Rohtuk, ...	5½	24. Ferozporc, ...	4
15. Rawul Pindee, ...	5½	25. Goojrat, ...	4
16. Loodiana, ...	5	26. Bunnoc, ...	4
17. Jullundur, ...	5	27. Hooshiarpore, ...	3
18. Goojranwala, ...	5	28. Kangra, ...	3
19. Jhelum, ...	5	29. Sealkote, ...	3
20. Dera Ghazce Khan, ...	5	30. Goordaspore, ...	3
21. Shahpore, ...	4½	31. Kohat, ...	2
22. Goorgaon, ...	4	32. Huzara, ...	2

The above includes official deductions, but, except in the case of Lahore and Simla, this does not make much difference in the comparison.

26. The abstract of assessments under Part IV shows the details of classes as follows :—

	<i>Persons.</i>	<i>Tax.</i>
I.	25,229	Rs. 2,54,908
II.	5,280	„ 1,05,608
III.	2,031	„ 1,05,898
IV.	158	„ 46,468
V.	2	„ 5,161
	<hr/> 32,700	<hr/> Rs. 5,18,043

27. The outstanding balances amount to only Rs. 7,802. The largest Balances. balances were in the following districts :—

Umritsur, ...	Rs. 2,785
Peshawur, ...	„ 1,009
Simla, ...	„ 906
Mooltan, ...	„ 668
Umballa, ...	„ 701

In 9 districts the balances are below Rs. 400 in each; in 11 districts there are no balances whatever; and in 7 more they are under 20 rupees each.

28. The refunds amounted to Rs. 12,909, of which nearly 7,000 were Refunds. in the districts of Dehli, Umballa, Umritsur and Mooltan, districts, which are at the head of the list as regards collections, and in three of which the administration of the tax was vigorous and successful. In the following districts there were no refunds :—Hissar, Sirsa, Goojrat, Jhung, Dera Ghazce Khan.

29. The number of petitions of objection presented was 6,345, of which 1,929 were admitted, and 4,416 rejected. The largest numbers admitted were of course in the same districts in which the refunds were largest.

In the following districts the proportion of petitions rejected was very high as compared with those admitted.

Jullundur. Jhung. Moozuffurgurh.

30. The number of appeals to the Commissioner was very small, being only 75, of which 23 were admitted, and 52 rejected. The appeals were chiefly from the districts of Dehli, Goorgaon, Mocltan, and Dera Ismail Khan. In 21 districts there were no appeals, and in 6 more whatever appeals were presented were all rejected by the Commissioner.

This very limited exercise of the right of appeal shows that the assessments of Collectors generally were not excessive, and that whatever mistakes really existed in original assessments, were removed in the disposal of petitions of objection.

31. The number of prosecutions under Part V was 307, chiefly in the following districts:—

Jullundur,	...	...	...	113
Goorgaon,	...	...	...	60
Sealkote,	...	...	...	41
Loodiana,	...	...	...	25

In 19 districts there were no prosecutions.

That prosecutions are not essential to successful administration of the Act, is shown by the fact that in all the districts at the head of the list there were either no prosecutions or very few. Prosecutions are instituted against persons who delay payment of their assessments under Section 25.

If petitions of objection are carefully attended to by the Collector, there can be no great need for prosecutions. It is worthy of notice, that in Jullundur, where the prosecutions were the most numerous, out of 136 petitions of objection presented, only 7 were admitted, and that the amount of fines imposed by the Magistrate (Rs. 556) was as great as the refunds allowed (Rs. 561).

On the other hand, where the balances are large, it shows that prosecutions should have been instituted to check delay in payment. Of the five districts in which the balances were largest, Umballa is the only one in which there were any prosecutions.

While therefore the mere institution of prosecutions is not in itself a merit, and, in fact, may sometimes indicate a defective working of the Act, the existence of large balances and the absence of prosecutions, when taken together, speak unfavorably of the administration of the Collector, unless there are other valid reasons for the existence of balances.

32. The total receipts show a large increase. The year 1868-69 showed a decrease of Rs. 73,587, which was due to a falling off in the Sugar duties, the income from Salt having shown an increase. But at the close of that year trade was again brisk, and it was anticipated that with the return of agricultural prosperity the Salt and Customs revenue would resume its usual elasticity. The results of the year exceeded even the most favorable expectations, as the following figures will show :—

Year.	Salt.	Sugar.	Miscellaneous.	Total.
1868-69,	81,97,242	5,79,705	11,752	87,88,699
1869-70,	92,09,848	7,02,150	10,608	99,22,606
Difference, ...	+10,12,606	+1,22,445	—1,144	+11,33,907

Taking the various parts of the Lines separately the results are as follows :—

	Increase.	Decrease.
Dehli and Hissar Line,	4,11,465	..
Salt-Range and Indus,	7,09,608	..
Kohat Mines,	24,827	..
Kuhror or Sutlej Line, .. ..	..	6,020
Goorgaon and Rohtak, ... ..	..	3,506
Dera Ghazee Khan, .. ..	..	2,462
Total increase,	11,45,895	11,988
Deduct decrease,	11,988	..
Net increase of gross receipts,	11,33,907	..

The greatest increase is observable in the sales of Salt from the Government Mines in the Salt Range. Last year the increase was only about 2 lacs over the year 1867-68. This year the increase is over 7 lacs, a result which more than justifies the sanguine expectations of the Collector expressed in last year's report.

33. The charges have increased from Rs 7,07,523 to Rs 7,27,309, the net increase being Rs 19,786. Owing however to the great increase of income the per-centage of charges to gross receipts has fallen from Rs. 8-0-1 per cent to Rs. 7-2-5 per cent. The increase of charges is entirely in the Imperial line (Dehli and Hissar), where it amounts to Rs. 28,290. There was also a nominal increase of Rs. 1,474 in the cost of collection of the Goorgaon and Rohtuk income, but this is merely a question of account. In the Punjab Lines, although there was so great an increase of revenue, the charges actually show a decrease, as follows :—

Salt Range,	...	...	Rs. 7,446
Kohat,	...	...	„ 1,763
Kuhror,	...	...	„ 391

Total decrease, Rs. 9,600

The increase in the Dehli and Hissar Line was owing to an improved scale of salaries. There was a decrease under the head of contingent expenditure.

34. The amount of smuggling was rather greater than in the previous year. In the Dehli and Hissar Line the quantity of contraband salt seized was 803 maunds, against 496 the previous year.

In the Salt Range there is never any smuggling to speak of: only two maunds were seized, against 171 the previous year. On the Indus Preventive Line the quantity shows an increase from 26 to 44 maunds. In Kohat 4 maunds were seized. On the Sutlej Line 1 maund, and in Goorgaon 68 maunds. The total seizures increased from 783 to 922 maunds.

35. The amount of Sugar seized decreased from 152 to 130 maunds, the seizures being chiefly on the Sutlej Line.

The number of smugglers implicated in these seizures and made over for trial was 516, of whom 488 were convicted and 26 acquitted.

36. The returns relating to supervision of Saltpetre Refineries are blank, as no effectual action can be taken in the Punjab under Act XXXI of 1861, in consequence of the Government of India having refused to sanction the entertainment of establishments, without which it is impossible to work that Act.

Saltpetre.

37. Owing to the deficient and unseasonable rain-fall, canal water was in great demand, and the income shows a very large increase over 1868-69 and former years. The gross receipts for water rent, mill rent and miscellaneous demands were as follows:—

Canals.
Statement VII.

Baree Doab Canal,	...	...	Rs.	7,73,149
Western Jumna Canal,	...	...	„	11,23,604
Upper Sutlej Inundation Canal,	...	...	„	54,613
Lower Sutlej and Chenab	„	...	„	4,063
Indus Inundation	„	...	„	28,089
Other items,	...	...	„	1,816
				<hr/>
Total,	...	„		19,85,334

The expenditure however is enormous, being Rs. 14,09,848. This leaves a direct profit of Rs. 5,75,486, but in 1868-69 the receipts did not even cover the expenditure and left a direct loss of Rs. 85,263.

The revenue from Canals has always been noticed in this Report, as it is one of the branches of the revenue of the province, though not under the control of this department. This principle receives further support from the fact that Canal revenue has now been transferred from the head of Public Works to that of Land Revenue, with which it is intimately connected. The order was promulgated in Accountant General's Circular No. 289 of 20th April 1870.

The large increase of water rent was chiefly on the Western Jumna Canal, in which there was a sudden decrease in 1868-69.

The Sirhind Canal was commenced during the year 1869-70, and will be of immense benefit to the province when completed.

The Inundation Canals in Dera Ghazee Khan have formed the topic of much correspondence. The subject is still in an unsettled state; the final arrangements will be made in connection with the Land Revenue Settlement now in progress in the district.

38. The gross receipts were Rs. 20,85,765, against Rs. 19,97,958 the previous year. The net receipts were Rs. 19,51,977, against Rs. 18,63,061, being an increase of Rs. 88,916, while the charges were a little below those of the previous year.

Stamps.
Statement VIII
Receipts.

Foreign Bill Stamps

39. The total sales were much less than last year, being Rs. 2,826 against Rs. 3,494. The sales as before are confined to a very few districts, chiefly—

Dehli,	...	...	...	Rs. 1,499
Simla,	...	...	...	„ 222
Umritsur,	...	...	...	„ 657
Sealkote,	...	...	...	„ 108
Lahore,	...	...	...	„ 151
Rawul Pindee,	...	...	...	„ 44
Umballa,	...	...	...	„ 88

In almost all other districts no such stamps were sold. It has been ascertained that, in one district at least (Kurnal) the cause of no Foreign Bill stamps being sold was that it was not understood until recently that Native States are not included in “ British India.” The same misapprehension may exist in other districts, but there is no excuse for it, as the point has been explained more than once in the Circulars of the Financial Commissioner.

Adhesive Stamps.

40. The sales show a slight increase.

Bills of Exchange or
Hoondees.

41. The sales have increased from Rs. 63,171, to Rs. 66,006. Most of the large centres of trade show an increase. The largest sales were in—

Dehli,	...	...	...	Rs. 16,644
Hissar,	...	...	...	„ 12,067
Umritsur,	...	...	...	„ 9,594
Mooltan,	...	...	...	„ 5,765
Lahore,	...	...	...	„ 3,548
Ferozepore,	...	...	...	„ 4,483

The sale in Peshawur, which is a large trading mart, seems very inadequate, being only Rs. 403.

Judicial Stamps.

42. The sales have decreased from Rs. 15,78,204 to „ 14,97,430

Difference, ... „ 80,774

The decrease is perhaps partly owing to the reduced scale of duties in the Court Fees Act; for though this Act did not come into force till 1st April 1870 its general features were known for some months previously, and suitors had good reason to hold back till the reductions came into effect. Hereafter the receipts from this source are to be shown under the head of "Law and Justice."

Non-Judicial Stamps.	43. The sales have increased from Rs. 3,03,632
	to „ 4,69,088
	Difference, ... „ 1,65,456

The proportion of sales of Non-Judicial to the total of Judicial and Non-Judicial Stamps is 23 4-5ths per cent. The distinction of color was in force throughout the year.

The comparative wealth and civilization of different parts of the province is to some extent discernible in the amount of their written transactions, as evidenced by the consumption of Non-Judicial stamps.

In certain districts (*e. g.* Dehli) the consumption of Non-Judicial stamps is not much greater than that of Hoondée stamps, while in the case of Hissar it is actually less. The reason for this apparently is that Hoondée stamps are largely sold in places of commercial activity, while Non-Judicial stamps are more required in places of agricultural activity, and in such places also the sale of Judicial stamps is proportionately great. Thus, the largest sale of Non-Judicial stamps is in Hooshiarpore, the richest and most litigious district in the province.

According to Divisions the sale of Non-Judicial stamps is as follows, in round numbers :—

Jullundur, ...	96 thousand.
Umritsur, ...	85 „
Lahore, ...	60 „
Rawul Pindee, ...	44 „
Umballa, ...	43 „
Derajat, ...	37 „
Dehli, ...	36 „
Mooltan, ...	36 „
Peshawur, ...	16 „
Hissar, ...	15 „

44. The receipts on account of blank forms and documents insufficiently stamped, presented to Deputy Commissioners and impressed in the Financial Commissioner's office, was Rs. 8,926, or about Rs. 1,000 more than the previous year.

The total of stamp duty and penalties realized in cash was Rs. 12,116, or very nearly as much as the previous year.

45. The miscellaneous receipts were Rs. 4,991. This includes notarial fees on attestation of powers of attorney. The levy of these fees has been discontinued.

46. The recoveries on account of pauper suits have increased, and there are no great balances now outstanding on this account.

47. The rates of discount on Non-Judicial (or General) stamps have been revised under rules of the Government of India and subsidiary rules of the Local Government.

48. The refunds of stamp duty on plaints under section 26 of Act X of 1862 amounted to Rs. 28,125, against Rs. 24,319 the previous year. Shahpore is the only district in which there were no such refunds.

The refunds of value of spoiled stamps have decreased from Rs. 6,838 to Rs. 1,898. It was noticed in para 39 of last year's report that this privilege allowed by the law was in many instances abused, particularly in Peshawur, where Rs. 1,175 was refunded under this section. The present returns show that in 1869-70 only Rs. 187 was refunded in Peshawur on this account. The decrease in Umritsur from Rs. 2,321 to Rs. 118 is equally remarkable. Umballa however shows an increase from Rs. 236 to Rs. 348.

The refunds on appeal certificates show a decrease from Rs. 15,621 to Rs. 13,698. The refunds in the Peshawur district were very high, being Rs. 2,094. Next comes Jullundur, Rs. 1,705. In two districts (Goojranwalla and Kohat) the heading is blank.

49. The number of official vendors has decreased from 175 to 162. The number of non-official vendors has increased from 1,282 to 1,312. In Goojrat the number has decreased from 152 to 102. It was pointed out last year that in five districts the number of non-official vendors was inadequate. In Goorgaon, Rohtak, and Dera Ghazee

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Khan a few more have been appointed, but in Mooltan the number remains the same, while in Kohat it is one less.

In Peshawur there were no non-official vendors last year: there are now two, which is obviously quite inadequate. In the whole Peshawur Division there are only 12. The subject of vendors and their remuneration was fully discussed in last year's report.

50. The number of persons punished for breach of the Stamp Laws has decreased from 1,172 to 732. The prosecutions were chiefly in the following districts:—

Prosecutions.

Jhung,	...	...	...	174
Jhelum,	...	...	...	76
Jullundur,	...	...	...	45
Hooshiarpore,	...	...	...	72
Lahore,	...	...	...	37
Umritsur,	...	...	...	31
Sealkote,	...	...	...	30

In Kurnal, where 197 persons were punished in 1868-69, only 8 were punished in 1869-70. Whether the severe action of the former year prevented further evasion of the law, or whether the subject received less attention, it is not easy to determine.

51. The amount paid and the number of persons rewarded show a great decrease. The largest rewards were given in Jhung, where 5 persons received Rs. 215. In Sirsa 7 persons received Rs. 67. Deducting these exceptional cases, the remaining 14 persons rewarded received only about Rs. 4 each. Rewards on this scale cannot be expected to have much effect.

Rewards.

52. The Foreign Bill stamps used were chiefly of the values of 3as. Different values used. 6as. 12as. and 1 rupee 8 annas.

The Hoondee stamps were chiefly 1an. 3as. 6as. 12as. Rs. 1-8 and Rs. 6.

The principal values of Judicial stamps and the total proceeds were—

1 anna,	Rs.	30,587
4 annas,	"	21,498
8 "	"	2,80,266
1 rupee,	"	1,70,502
2 "	"	85,480
4 "	"	84,596
		<hr/>
		6,72,929 out of a total of Rs. 14,97,430.

The principal values of Non-Judicial stamps were--

2 annas	Rs.	71,893
4 annas	"	93,716
8 "	"	66,424
1 rupee	"	79,853
2 "	"	35,723
4 "	"	37,092

„ 3,84,704 out of a total of Rs. 4,69,088.

53. Last year a statement was given of the total revenues for a period of 10 years, and it was shown that there had been a steady increase. This year there has been an unprecedented increase of revenue. The best of former years (1867-68), has been far surpassed.

There has been an increase of over 9 lacs in Land Revenue.

There was a decrease in the income from Spirits, and a small increase under Opium and Drugs.

The Income Tax showed an increase of $3\frac{1}{2}$ lacs over the Certificate Tax.

The Salt and Customs revenue increased by $11\frac{1}{3}$ lacs.

The Canals yielded an increase of $7\frac{1}{3}$ lacs.

Stamps show an increase of Rs. 87,807.

The net result is an increase of Rs. $31\frac{1}{4}$ lacs over 1868-69, or of Rs. $40\frac{1}{4}$ lacs over the average of the five years ending 1868-69. The subject was reviewed in detail last year; and the causes of increase and decrease this year have been explained under the proper heads.

54. The increase by alluvion in alluvial chuks was Rs. 19,239, and the decrease Rs. 8,223. This system is followed in the districts of Sirsa, Umballa, Loodiana, Umritsur, Goordaspore, Ferozepore, Goojranwala, and Moozufergurh.

The area injured by inundations was 4,155 acres, chiefly in Umritsur, Goojranwala and Loodiana. The remission of balances on this account amounted to Rs. 3,029.

In districts affected by river action not included above, the alluvion amounted to 1,12,644 acres, assessed at Rs. 86,233, and the diluvion to 1,13,983

acres, assessed at Rs. 53,722. Thus, although the area lost was greater than the area gained, the increase of revenue on the latter was greater than the decrease on the former. The area lost was assessed at 7 annas 7 pies per acre, while that gained was assessed at 11 annas 9 pies per acre.

The results vary in different districts. Thus, in Kurnal the 563 acres gained were assessed at Rs. 462, while the 564 acres lost were assessed at only 145 rupees; and in Jullundhur the 10,726 acres gained were assessed at Rs. 7,304, while the 7,157 acres lost were assessed at only Rs. 2,054. But in Sealkote the 4,316 acres gained were assessed at only Rs. 2,256, while the 1,940 acres lost were assessed at Rs. 1,925. Similarly in Goordaspore the area gained was worth about 8 annas an acre, while the area lost was worth Re. 1 per acre.

The greater gain was on the Indus in the Derajat Division, where the area gained was 30,611 acres, assessed at Rs. 31,800, and the area lost was 43,116, assessed at Rs. 13,663.

No safe deductions of a general nature can be drawn from these figures by themselves. Much depends on the mode of enquiry in each district. But where special attention is paid to the subject the result usually is a gain to the Government revenue, as the land carried away by the rivers may often be very worthless, while that thrown up has usually a deposit of silt and a supply of moisture that render it very productive, at all events for a time, and capable of bearing a high assessment.

Much also depends on the conditions renewed at Settlement regarding the treatment of alluvion and diluvion.

The principle usually followed is that laid down in Book Circular XLII of 1860, para 5, that culturable waste unassessed at Settlement is not to be assessed under alluvion rules, but that land recorded at Settlement as unculturable and unassessed, which by a rich deposit has become culturable, may be assessed. The theory is that Government can make no further demand for land included in Malgoozaree or assessable area at the time of assessment during the term of Settlement. Culturable waste is included in the assessable area. Unculturable waste and revenue free grants are deducted. Whenever therefore land deemed unculturable at Settlement is cultivated it becomes liable to assessment.

55. The total area taken up was 6,024 acres, for which a sum of Rs. 1,44,003 was paid, and a reduction of Land Revenue demand of Rs. 5,278 a year was granted. The statement purports to show the entire area of land taken up since the rules began to be regularly enforced, which is 1,27,190 acres, for which Rs. 16,75,612 was paid as compensation; but these figures are probably open to correction.

Land taken up for
public purposes.
Statement XI.

56. The purposes for which land was taken up are classed as follows:—

	<i>Area in acres.</i>	<i>Compensation.</i>
Roads, ...	1,282	Rs. 8,904
Canals, ...	4,370	„ 97,079
Railways, ...	169	„ 12,388
Buildings and other purposes, ...	203	„ 25,632

The roads were chiefly in Sirsa, where land is cheap.

The canals for which land was taken up were in the following districts:—

	<i>Area.</i>	<i>Compensation.</i>
Loodiana, ...	1,117	Rs. 36,947
Dehli, ...	654	„ 16,329
Goorgaon, ...	806	„ 14,539
Montgomery, ...	749	„ 11,712
Kurnal, ...	277	„ 8,819
Lahore, ...	731	„ 8,624

Railway lands do not occupy such a prominent position on this occasion. The chief items are—

	<i>Area.</i>	<i>Compensation.</i>
Goojranwala, ...	57	Rs. 4,034
Umballa, ...	98	„ 7,857

Under the head of “Buildings and other purposes” there is an item in Umballa, where the return shows 1 acre to have been taken up at a cost of Rs. 11,223. On further reference to the Deputy Commissioner it has been ascertained that the 1 acre is a small plot of land added to the Cantonment during the year, and the Rs. 11,223 is the annual compensation payable for the entire Cantonment lands. The other items under this head call for no remark.

There were 63 cases, involving an area of 3,289 acres, in which the land had been occupied, but compensation had not been paid at the end of the year.

These were chiefly in the following districts :—

Peshawur,	...	...	1,251 acres.
Umballa,	...	...	1,742 „

The oldest case pending was in the Hooshyarpore district, 19th March 1867. In almost all other instances the pending cases are of recent date. Great improvement has been shown in this respect of late years.

57. The bulk of this intricate statement has been greatly reduced, as the detailed enquiries into Revenue free holdings alluded to in para 56 of last year's report are not yet complete, and elaborate details are not necessary during this intermediate stage.

Land Revenue As-
signments.
Statement XII.

The corrections on account of errors discovered are still very considerable, being as follows :—

	<i>Area.</i>	<i>Jumma.</i>
Additions, ...	53,852	Rs. 24,333
Reductions, ...	17,631	„ 23,700
Net additions from errors, 36,221 acres.		Rs. 633

The errors were chiefly in measurements ; and the net result is not very unfavorable to Government. These errors were chiefly in the Lahore district, which was recently under settlement.

In last year's returns the number of holders was stated to be 1,29,573. The corrected balance as brought forward in the present return is 1,37,199. The further additions and reductions on account of error brings it to 1,37,281. The Revenue grants outstanding on 31st March 1870, as shown in this return, are as follows :—

	<i>No. of holders.</i>	<i>Revenue.</i>
In perpetuity, ...	53,836	Rs. 17,63,912
For life or lives, ...	67,474	„ 11,35,880
For institutions, ...	15,971	„ 1,68,136
Total, ...	1,37,281	„ 30,67,928
Add pending cases,		„ 1,67,689
		Rs. 32,35,617

Pensions.
Statement XIII.

58. The number of pensioners and the amount of pensions show a decrease, as follows :—

	<i>Number.</i>	<i>Amount.</i>
1868-69,	5,626	Rs. 11,50,174
1869-70, *	5,251	„ 11,10,837
Decrease,	375	Rs. 39,337

The outstanding pensions are classed as follows :—

	<i>Number.</i>	<i>Amount.</i>
In perpetuity,	109	Rs. 87,243
For life or lives,	5,128	„ 10,22,361
For institutions,	14	„ 1,233
	5,251	Rs. 11,10,837

The perpetuity pensions are chiefly in Dehli, Simla, Kangra.

The lapses were 282 in number, and Rs. 57,076 in amount. The new pensions were 136 in number, and Rs. 31,945 in amount.

The pensions to members and dependents of the Royal Family of Dehli were bought up to a considerable extent under special rules. The number purchased was 217, and the amount paid Rs. 12,552. Further bills have been passed since the close of the year to the extent of about Rs. 50,000.

All pension claims pass through the Financial Commissioner's office, except those of the Military Department and those connected with the late Police Superannuation Fund.

PART II.—ADMINISTRATIVE.

59. The number of dustuks (or reminders to pay up Land Revenue) issued during the year was 33,684, against 32,407 the previous year. The fees realized amounted to Rs. 26,728, of which Rs. 13,421 was expended in the wages of peons &c., and Rs. 13,921, or 50 per cent, credited to Government. The usual charge for a dustuk is 12 annas, but there are special rates for jagheers. Although the net provincial result is that

Dustuks.
Statement XIV.

half the proceeds are expended and half credited to Government, the results in different districts are very divergent. In some all or nearly all the proceeds are expended, while in others there is scarcely any expenditure and a large surplus is credited to Government.

Special enquiries are being made on this point.

In the Jullundhur district only 3 dustuks were issued, against 368 the previous year. The Deputy Commissioner explains that he found dustuks ineffectual, and that the plan he adopted was to summon to his presence the Lumberdars of villages in arrear and remind them of their responsibilities. Practically this is only another form of issuing dustuks, as the summons, by whatever name it is called must be served by some functionary. The difference is that, instead of employing special messengers from funds raised for the purpose, the time of the ordinary Tehseel peons is taken up in summoning the Lumberdars to the sudder station, but the process is doubtless more effectual as personal attendance is more inconvenient to the individual than the mere receipt of a dustuk.

In the following districts more than 2,000 dustuks were issued :—

Umritsur,	...	...	...	4,243
Goordaspore,	...	...	...	3,533
Mooltan,	...	...	...	2,798
Umballa,	...	...	...	2,411
Sealkote,	...	...	...	2,220

The greatest dilatoriness in paying up the Land Revenue is shown in the richest tracts. In the Umritsur Division the total number of dustuks issued was 9,996, or nearly a third of the number for the whole province.

In the frontier tracts the dustuks are not numerous :—

Rawul Pindee Division,	...	...	1,244
Derajat,	„	...	1,249
Peshawur,	„	...	746

Total, ... 3,239 or an average of 324 per district, whereas the average of the Umritsur Division is 3,332 per district.

Personal imprisonment.

There were only 3 cases of personal imprisonment for default, in the districts of Goorgaon, Hooshiarpore, and Mooltan. The amount of default was :—

Rs. 3,159	...	...	...	in Mooltan,
„ 227	...	...	...	in Goorgaon,
„ 16	...	...	...	in Hooshiarpore.

Distrain of personal property was resorted to in 122 cases, chiefly in the following districts :—

Umballa,	...	...	40 cases.
Mooltan,	...	...	25 „
Montgomery,	...	...	25 „
Hooshiarpore,	...	...	10 „
Goorgaon,	...	...	9 „

60. The Kham holdings, or estates held under direct management, in the Punjab are few in number and of a special character. They are almost entirely confined to Dera Ismail Khan, Bunnoo, and Kohat. The net amount increased from Rs. 70,330 to Rs. 76,691, of which Rs. 73,383 was in the Dera Ismail Khan district.

Kham holdings.
Statement XV.

61. In 1868-69 a great increase took place in the amount of money advanced to agriculturists for works of permanent utility. A still greater increase occurred in 1869-70. The advances made during the last three years were as follows :—

Tuccavee Advances.
Statement XVI.

1867-68,	...	...	...	Rs. 57,670
1868-69,	...	...	...	„ 2,81,484
1869-70,	...	...	...	„ 5,49,706

Of the sum of Rs. 1,42,887 that fell due within the year, all but Rs. 338 was recovered. No argument in favor of the system could be more convincing than this.

By far the largest portion of the advances, viz: Rs. 3,99,091, was advanced in the Dehli and Hissar Divisions as follows :—

Delhi district,	...	...	...	Rs. 25,234
Goorgaon	...	...	...	„ 30,817
Kurnal	...	...	...	„ 55,611
Hissar	...	...	...	„ 1,15,045
Pohtuk	...	...	...	„ 83,204
Sirsa	...	...	...	„ 89,180
Total,	...	...	...	3,99,091

In the Peshawur Division only Rs. 600 was advanced. In the remaining seven Divisions a sum of Rs. 1,50,015 was advanced, being an average of Rs. 21,430 for each.

No advances were made in the hill districts of Huzara, Kangra, and Simla.

In the previous year the advances in the seven Divisions above alluded to amounted to Rs. 96,529, or an average of Rs. 13,789 each. The increase has been considerable, and is not confined to any particular District or Division. It is to be attributed partly to the deficient rain-fall and the consequently greater value of artificial irrigation by permanent and temporary wells, bunds &c., and also to the greater attention paid to the subject.

The purposes for which the advances were made may be stated as follows :

	Completed.	Commenced.
Wells (for agricultural purposes), ...	1,339	1,043
Tanks (for ditto, ...) ...	31	20
Canal cuts,	19	3
Bunds (or embankments for retaining water),	21	1
Total Irrigation works, ...	1,410	1,067
Money advanced for purchase of Bullocks, ...	Rs. 2,22,698	
Do. for seed,	„ 85,066	
For tanks for drinking purposes, including also some advances for seed,	„ 86,363	

The wells completed and commenced are distributed over Divisions as follows :—

Dehli division,	441
Hissar „	453
Umballa „	170
Jullundhur „	411
Umritsur „	106
Lahore „	283
Rawulpindee „	139
Mooltan „	108
Derajat „	265
Peshawur „	1

The tanks for irrigation are entirely in the Sirsa district.

The canal cuts are in the following districts :—

Sirsa,	...	...	...	5
Rawulpindee,	...	...	...	4
Shahpore,	...	...	...	4
Mooltan,	...	...	...	3
Dera Ghazee Khan,	...	...	...	4
Bunnoo,	...	...	...	1
Kohat,	...	...	...	1

The Bunds are in the following districts :—

Sirsa,	...	...	...	...	17
Rawulpindee,	...	...	...	...	4
Mozuffergurh,	...	...	...	...	1

Advances for purchase of Bullocks were given freely in the Dehli and Hissar Divisions, where the loss of cattle had been great, as follows :—

Delhi district,	...	Rs.	10,989	including an advance for seed.
Gurgaon do.,	...	„	12,797	
Kurnal do.,	...	„	26,380	
Total,	...	„	50,166	
Hissar,	...	Rs.	69,889	
Rohtuk,	...	„	45,637	
Sirsa,	...	„	49,181	
Total,	...	„	1,64,707	

There were also the following advances in other districts :—

Shahpore,	...	...	...	Rs.	5,755
Goojranwala,	...	...	...	„	2,020
Loodiana,	...	...	...	„	50

The advances for seed were entirely in the Dehli and Hissar Divisions. The advances for drinking tanks were chiefly in the Hissar Division. The “other purposes” include apparently “kutchas” or temporary wells for irrigation.

62. The pending cases of 1868-69 amounted to 10,367, the number at the end of 1869-70 was 8,961, showing some improvement. The largest pending files were—

Revenue Business.
Statement XVII.

Goorgaon,	1,791
Jullundhur,	704
Hooshyarpore,	723
Sealkote,	688
Goojrat,	539

In most other districts the number was below 500. The only district in which not one case was pending is Dera Ghazee Khan. Last year the state of the Revenue business in the Peshawur district was unfavorably reported on. This had the desired effect, as the number of cases disposed of increased from 4,747 to 6,588, and the number pending decreased from 3,175 to 167;—a result which is very creditable to the Deputy Commissioner and his Assistants. The number of institutions however decreased from 7,911 to 3,580, owing probably to most Revenue work being transferred to the Settlement Department, so that the work disposed of consisted chiefly of arrears.

The oldest pending case was dated 8th August 1866, in Sealkote. In most other instances the old cases are not earlier than 1868 or 1869.

The total number of cases disposed of was 1,74,169, against only 1,50,331 the previous year, being an increase of 23,838. The increase was under all heads except that of accounts, which shows a further decrease, owing to improved classification.

63. The number of appeals instituted before Commissioners was 1,155, being 146 more than the previous year. Including those pending from last year, there were 1,361 cases for disposal before Commissioners, of which 1,126 were disposed of, and 235 remained pending as follows :—

Revenue Appeals.
Statement XVIII.

Commissioner Peshawur,	99
„ Umballa,	31
„ Mooltan,	25
„ Umritsur,	23
„ Lahore,	18
„ Rawul Pindoe,	11
„ Dehli,	10
„ Derajat,	10
„ Jullundhur,	8
„ Hissar,	0
	<hr/>
	235

The Commissioner of Peshawur shows no improvement in this branch of work. His pending file shows an increase, and the number of cases disposed of is less than one-half of those in the previous year.

As regards duration of appeals, Commissioners stand as follows :—

Umballa,	192 days.
Peshawur,	183 „
Derajat,	141 „
Mooltan,	50 „
Rawul Pindee,	46 „
Lahore,	37 „
Umritsur,	30 „
Dehli,	12 „
Jullundhur,	8 „
Hissar,	7 „
<hr/>	
Average,	72 „
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Of the 1,126 appeals disposed of, 877 were confirmed, 138 reversed, 111 modified or remanded.

The appeals before Deputy Commissioners amounted to 138 only, of which 133 were disposed of, in an average period of 20 days. The appeals were most numerous in the Goojranwala district.

64. These cases pass through the Financial Commissioner's office. There were 42 maafee cases for disposal, all of which were reported to Government for orders.

Maafee and Miscellaneous Cases.
Statement XIX.

There were 5 miscellaneous cases, all of which were disposed of. Not a single case was pending at the end of the year.

Appeals to Financial Commissioner.
Statement XX.

65. The number of appeals for disposal before Financial Commissioner was 362, viz :—

Settlement, Regular,	71
Do. Special,	79
Administrative,	212
<hr/>	
362	
<hr/>	

of which 300 were disposed of as follows :—

Rejected <i>in limine</i>,	...	...	...	1
Do. without summoning respondent,	...	...	...	158
Confirmed,	...	...	...	74
Reversed,	...	...	...	48
Modified,	...	...	...	9
Remanded,	...	...	...	10
				<hr/> 300

The average duration was 40 days, against 86 days in the previous year.

The pending cases were—

Regular,	...	...	...	16
Special,	...	...	...	10
Administrative,	...	...	...	36
				<hr/> 62

The Judicial work, regular and special, shows a considerable increase, from 50 to 150.

PART III.—SETTLEMENTS.

Settlements.
Statement XXII.

66. Settlements were in operation during the year in the following districts:—

Kangra,	} Completed.
Lahore,	...	...	...	...
Montgomery, (with Mokutsur and Mumdote attached),	} In progress.
Huzara,	...	...	...	...
Peshawur,	...	...	...	...
Dera Ghazee Khan,	...	...	...	...
Oonah Circle (including tracts in the Goor-daspore and Hooshyarpore districts),	

During the first half of the year all these Settlements were under the charge of Mr. E. A. Prinsep, Commissioner of Settlements, but it was found that this charge was too extensive. The Settlements of Huzara and Peshawur were accordingly placed under the charge of the Commissioner of the Peshawur Division. Since the close of the year the Dera Ghazee Khan Settlement has

been placed under the temporary charge of the Commissioner of the Derajat Division. The remaining circles are still under Mr. Prinsep. Reports by Mr. Prinsep, Colonel Pollock, Captain Wace and Captain Hastings will be found in their proper place (page 39).

67. The results of all the Settlements are shown together in the general Statement No. XXII. Statement No. XXI, showing fiscal results of Settlement operations is blank on this occasion, as no new assessments were completed during the year. The form of Statement No. XXII is very unsatisfactory. An improved form of Quarterly Statement for showing Settlement business is under preparation, and after it comes into operation the Annual Form attached to this Report will be revised.

The Settlements now reported on are all Regular Settlements or Revisions of Regular Settlements.

68. The principal statistics of all the Settlements, as given in Statement No. XXII, are as follows :—

Cases pending at the beginning of the year,	...	24,439
Instituted,	...	59,921
Total for disposal,	...	84,360
Total disposed of,	...	44,133
Pending,	...	40,227

This indicates roughly that about half the work for disposal was disposed of and the other half was kept over for the current year. But it is necessary to examine the details of the work. The Statement classifies only the decided cases. The pending cases are unclassified.

Column 7 shows that there were 3,481 litigated cases disposed of. This refers apparently to regular suits disposed of by officers with judicial powers. This branch of the work will be noticed further on in connection with the separate reports of officers.

The rent-free investigations were 3,423 in number, of which 1,710 were in Peshawur and 960 in Lahore. This work is so extensive in Peshawur that it has been found necessary to appoint a separate Maafee Superintendent to attend to it. This is an exceptional arrangement. The usual plan is for each Superintendent to dispose of the Maafee cases of his own Circle of Settlement. Mr. Prinsep explains, in para 70 of his report, that he has 1,949 Maafee cases of the Umritsur Division pending with him.

The remaining entries are—

Cases connected with subordinate officials,	...	435
" " record and adjustment,	...	5,443
" " measurements and statistics,	...	12,829
" " assessment,	...	3,904
" " completion of settlement records,	...	2,579

Miscellaneous cases:—	Huzara,	...	4,816
	Montgomery,	...	2,138
	Ferozepore,	...	1,075
	Oonah,	...	1,018

9,047

Other Circles,	...	2,992
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Total, 12,039

The pending cases are distributed as follows:—

Oonah Circle,	5,228
Montgomery Circle,	...	...	14,571
Dera Ghazee Khan,	...	...	2,043
Peshawur,	...	...	13,006
Huzara,	...	...	3,251
Settlement Commissioner,	...	...	2,128

Total pending, ... 40,227

89. The appeals were—

Decided,	...	...	560
Pending,	...	...	231, of which 179 were

pending in the Settlement Commissioner's Court.

The appeals decided by the Settlement Commissioner were 291 in number, which is a great improvement on former years. Many of these cases are most intricate and difficult to deal with, and the fact that so few appeals have been preferred to the Financial Commissioner shows that the Settlement Commissioner's decisions gave satisfaction to the parties.

The appeals decided by Settlement Officers and Assistant Settlement Officers were as follows :—

Kangra,	...	...	...	78
Lahore,	...	...	...	72
Montgomery Circle,	...	...	...	73
Dera Ghazee Khan,	...	...	...	13
Peshawur,	...	...	...	12
Huzara,	...	...	...	19
Oonah,	...	...	...	2
Total,	...	...	...	269

Deducting the 281 cases decided by the Settlement Commissioner, there remain 3,200 litigated cases in column 7, of which only about 8 per cent were appealed—which is a very moderate proportion.

70. The total expenditure is shown in the general return to have been :—

During the year,	...	...	Rs. 2,75,199
Former years,	...	...	„ 6,48,055
Total,	...	...	„ 9,23,254

The above are the principal facts set forth in the general return. The details as given in the separate reports will now be briefly noticed.

71. The Settlements of Kangra under Mr. Lyall and Lahore under Mr. Old Settlements. Saunders, were brought to a close in the early part of the year 1869-70.

Lahore.—There were 455 Judicial suits for disposal, all of which were decided except 71 transferred to District Courts.

Of 72 appeals 16 were transferred to District Courts and the rest disposed of.

Of 960 Maafee cases for disposal 47 were transferred to the Commissioner of Lahore and the rest disposed of.

The assessments on lands in the Civil Station of Lahore were determined, and only 10 petitions of objection were filed.

Kangra.—The Settlement was closed on 1st July 1869. All Judicial cases and appeals were disposed of, including 10 appeals transferred. All Maafee cases were disposed of and a register and report submitted. The question of Government and private rights in Forests was not finally settled. It is still before Government for orders.

The work in the Kangra Settlement was of a difficult and extensive character, but was disposed of by Mr. Lyall with great efficiency. His final report however has still to be received.

72. *Montgomery*.—The Montgomery Circle consists of the entire Montgomery (formerly called Gogaira) district, the Mokutsur Tehseel of the Ferozepore district, and the Jagheer or Ilaga of the Nawab of Mumdot, which is managed by the British Government on behalf of the Nawab.

The progress in this Circle was not so great as might be wished, owing to various hindrances. The existing staff of Putwarees was not sufficient for the extensive measurements that had to be undertaken. It was found necessary to strengthen it, which has since been done. The establishments suffered much from sickness. The measurement work is therefore somewhat behind.

The Judicial work in Montgomery itself is light. But in Mokutsur it is rather heavy. There were altogether 359 suits and 28 appeals decided, leaving 84 suits and 1 appeal pending. The Maafee work was light. The preparation of title-deeds made fair progress. Mutations were very numerous. The village note-books containing data for assessment were in arrear.

73. The Mokutsur-Mumdot Circle is under the immediate superintendence of a Native Extra Assistant Commissioner, Nissar Ally, under the general control of the Settlement Officer, who spent some months of the year in this Circle and inspected the work closely. The measurements had not made much progress. There were 393 suits and 45 appeals decided, leaving 73 suits and 5 appeals pending. Of village title-deeds 88 were prepared and 286 remained: their preparation was very laborious. The village note-books were behind.

74. *Dera Ghazee Khan*.—Operations were latterly limited to one-half of the district as a measure of economy. The result however has not tended to economy or to efficiency, and operations have recently been extended to the whole district. Boundaries have been demarcated, and maps prepared which have been highly approved of by the Revenue Survey Officer. Measurements made very little progress: of 990 Judicial suits 679 were decided and 311 remained pending; of 21 appeals 13 were decided, leaving 8 pending. Only 80 village title-deeds were prepared. The village note-books were all ready, in Vernacular, and 111 translated into English. 37 rukhs were demarcated and 25 maps

completed. Upon the whole the progress in this district, for special reasons, has not been very satisfactory, and the expenses have been heavy.

75. *Oonah Circle*.—This Circle comprises those portions of the Hooshyarpore and Goordaspore districts which were formerly included in the Kangra district, and certain other portions which have not previously been fully settled. Nearly half the measurement work was completed. The measurements of 45 villages were tested by the Settlement Officer and Settlement Commissioner. Of 243 Judicial suits 133 were disposed of and 110 remained pending; 492 village title-deeds were prepared, but the fairing was deferred. All village notebooks were ready in Vernacular. The extensive Forest tracts were measured and 7 maps were prepared, and 30 more were in progress. Upon the whole the progress in this Circle was satisfactory.

76. The Settlement Commissioner had 470 appeals before him for disposal, of which 291 were disposed of. Of these 155 were old cases, and the number at date of report had been reduced to 86. Settlement Commissioner's work. The result of the appeals was that 20 per cent of the decisions of lower Courts were remanded or revised. The Settlement Commissioner explains that this high per-centage is "attributable to the Tenancy Act having come into force, several decisions of lower Courts had to be made conformable with its provisions."

77. *Final Reports of Settlements*.—There is nothing satisfactory to report under this head. Mr. Prinsep has not yet prepared the reports of the Umritsur Division settled by himself. The only report that has been completed in a reasonable time is that by Captain Nisbet on the Settlement of Goojranwala which the Settlement Commissioner has never found time to review and submit to higher authority. The Goojrat report was not sent in by Captain Waterfield till after the close of the year. The reports of Lahore and Kangra have not yet been sent in by Mr. Saunders and Mr. Lyall.

The delay in the submission of Settlement Reports has formed the subject of separate correspondence with Government.

78. *Expenditure*. The total expenditure on Settlements under his charge during the year is stated by the Settlement Commissioner in para 78 of his report to have been Rs. 1,63,779, and the expenditure in previous years Rs. 6,33,037, or a total of Rs. 7,96,816.

79. *General.*—From para 93 to the end of his report the Settlement Commissioner treats of various topics of a general character connected with Settlement operations, most of which have formed the subject of separate correspondence and reports, and have received the orders of Government. The water-advantage revenue in districts irrigated by canals is now on a satisfactory footing, arrears have for the most part been collected, and the current demand is regularly realized along with the canal water rate.

The question of the assessment of wells, mentioned in paras 106—170, has lately been revived and is under the consideration of Government.

The proposal in para 122 that the duty of effecting measurements and preparing field maps should be made over to the Revenue Survey Department in communication with the Settlement Department, is well worthy of consideration. Mr. Prinsep has done so much to improve the village maps that he is better qualified than any one else to carry out such an arrangement.

80. *Huzara.*—This district is now, under the operation of the Agror Valley Act III of 1870, upon a different footing from other districts, but in Settlement and Revenue matters not otherwise provided for by rules of the Local Government it is still under the general jurisdiction of the Financial Commissioner.

This is the second year of this Settlement, and the progress made has been very satisfactory under the able management of Captain Wace.

The measurements of the district were completed in the 3rd quarter of the year. A record of proprietary and occupancy rights was also prepared.

A special settlement was made of the Agror Valley, which has been separately reported to Government, and on which orders have been passed, as a special case independently of the settlement of the rest of the district.

A very careful enquiry was made regarding the rights of Jagheerdars: all doubtful points were cleared up, a complete report was submitted, and orders of Government were passed soon after the close of the year.

The progress in Judicial work was small, but there were good reasons for the delay. Statistics for assessment have been collected; produce and soil statements have been faired; information as to rents has been recorded; and village note books are under preparation. The Settlement is expected to be completed in two years, that is, about March 1872.

Everything connected with the Huzara Settlement has been carried out by Captain Wace in the most careful and intelligent manner.

81. *Peshawur*.—Interior boundaries have been laid down, but some of the boundaries on the border had not been completed at date of report.

Judicial work was retarded owing to the uncertainty regarding the Limitation Law. The Maafee work was heavy and in arrear. The appeals were few. Measurements are behind. The Putwarees are bad. The Establishment suffered much from fever.

Upon the whole the progress in this Settlement has not been very satisfactory. Better results are hoped for during the current year, as the former impediments have for the most part been removed.

82. This subject is so important and extensive, both in settlement districts and in all other districts, that it is reserved for separate consideration.

Punjab Tenancy Act.

83. It was stated last year that the settlement of some villages in Loodiana had expired and was being carried on from year to year. On further enquiry it was found that this statement in the district return related merely to the alluvial villages of which the lands subject to river action are measured and re-assessed from year to year. No part of the Loodiana Settlement expires till 1882.

Existing Settlements.
Statement XXIII.

The settlement of part of the Dehli district expired during the year; also that of a great portion of the Rohtuk district. In other respects the state of things is the same as reported last year.

PART IV.—STATISTICAL AND MISCELLANEOUS.

84. The rain-fall was 25 inches 5 tenths, or almost exactly the same as the previous year, but it was more seasonable. During the period from 1st April to 1st October—which includes the regular rainy season—the fall was 21·4 against 16·1 the previous year; and during the cold weather from 1st October to 1st April the fall was 4·1 against 8·9 the previous year. The difference is chiefly seen in the fall for September. In 1869-70 6 inches 8 tenths fell in that month, against only 8 tenths in 1868-69. It was this timely fall of rain that secured the harvest.

Rain-fall.
Statement XXIV.

85. Last year the serious defects in this return were pointed out, in the Rates of Rent and Produce. Statement XXIX. and to present figures approaching to accuracy. This hope has not been realized. The return is still full of anomalies. The subject is under separate enquiry.

86. Prices have again risen as compared with the average of the previous year. The prices recorded are those that ruled at the end of the year. Prices. Statements and XXXII. XXXI

The price of wheat rose from Rs. 3-2-8 per maund to Rs. 3-7-7. The price in each Division was as follows :—

Hissar, ...	...	Rs. 4 -2 -0	per maund,
Umballa, ...	...	„ 4 -2 -0	„
Mooltan, ...	...	„ 3-12 -6	„
Jullundhur, ...	...	„ 3-12 -4	„
Dehli, ...	...	„ 3 -9 -8	„
Rawulpindee, ...	...	„ 3 -2 -10	„
Umritsur, ...	...	„ 3 -5 -4	„
Lahore, ...	...	„ 3 -3 -6	„
Peshawur, ...	...	„ 2-13 -6	„
Derajat, ...	...	„ 2-12 -8	„

The average of the Umballa Division is raised by the high price of wheat in Simla. The feature noticed last year that prices are lower on the frontier than elsewhere is again visible in the above figures.

Wheat was very much dearer in January 1870 than in June 1869, the difference in some places being very remarkable ; thus :—

<i>Districts.</i>	<i>June 1869.</i>	<i>January 1870.</i>	
Dehli,	15 -0	9-0	seers per rupee.
Kurnal,	13-14	8-0	„
Hissar,	16 -8	9-8	„
Sirsa,	11 -0	6-0	„

In the central districts the difference was not so great, while in the frontier districts there was very little difference in price between the two periods.

The difference in the price of grains grown in the autumn is of course just the other way. Thus, jowar was always dearer in June than in January. The price of each grain rises towards seed time and falls towards and after harvest.

87. This return has been prepared in the way prescribed by the Statistical Committee, and the averages in the grand total columns have been duly worked out from the district details.

Transfers.
Statements
A, and XXXV. XXVII

The number of transfers recorded was as follows :—

By voluntary sale or gift,	...	...	7,470
„ Compulsory sale,	...	...	122
„ Inheritance,	...	...	34,540
Total,			42,132

The total is very little over that of the previous year. The voluntary transfers show a decrease, the compulsory transfers a large decrease, and the transfers by inheritance an increase. The larger number of transfers of all kinds is among the holdings of proprietary cultivators, the next is among holders of shares in small zemindarees. Some of the entries are doubtful, for instance, a great zemindaree is reported to have changed hands by inheritance in Rawulpindee—but its area was only 191 acres.

Dera Ismail Khan shows 119 transfers of “large zemindarees” by inheritance, but the average area of each holding was only 7 acres.

The tenures denoted by these headings do not exist in the Punjab.

Among the transfers of occupancy rights it will be seen that there are comparatively few under the head of “voluntary,” and scarcely any under that of “compulsory sale,” the bulk of them being transfers by inheritance.

Shares in villages and holdings of proprietary cultivators were freely transferred by voluntary process. The shares in small zemindarees transferred were of very limited extent, being only from 5 to 8 acres each.

The holdings of proprietary cultivators transferred by voluntary sale or gift were on an average 52 acres each, and those by inheritance 22 acres.

Revenue-free tenures are not transferable otherwise than by inheritance, except in the Dehli and Hissar Divisions. There were 19 voluntary transfers of such tenures in Dehli and 6 in Kurnal. There are 3 reported in Umritsur, 6 in Montgomery, and 4 in Dera Ismail Khan. The exact nature of these is not clear.

The ordinary statement of transfers gives similar information in a different form. The private sales amounted to 4,127 cases, with an area of 103,787 acres, which sold for Rs. 10,39,511.

Statement XXXV.

or Rs. 10 per acre, against Rs. 12 the previous year. The mortgages show an increase from Rs. 14,54,405 to Rs. 16,69,927, and from Rs. 11 to Rs. 12 per acre.

88. The number of suits to which Government is a party has fallen off.

Government Suits.
Statement XXXVI.

Government was plaintiff in 3 original suits and gained 2, and in 1 appeal which was lost. Government was defendant in 17 cases, of which 8 were gained and 7 lost; and in 5 appeals, of which 4 were gained and 1 lost. Of the 17 original cases 9 were in Dehli and 4 in Umritsur, 2 in Lahore, 1 in Jullundhur and 1 in Montgomery. In other districts there were no Government suits.

The usual report on the subject by the Government Advocate will be found among the Appendices.

89. An endeavour has been made to improve the value of this return, but

Manufactures.
Statement XXXVII.

the results are not very different from those of last year. Some works formerly classed as "small" have now been classed as "large." The number of workmen in large works is increased owing to the change in classification. The number of artisans is decreased from 13,51,930 to 10,40,237.

The estimated value of out-turn of all works is 384 lacs of rupees, against 377 lacs the previous year.

90. The Annual Returns prepared in the Accountant General's Office are defective, inasmuch as they do not show the extensive

Paper Currency.

transactions of the Banks of Bengal at Lahore, Dehli, and Umritsur. The following particulars are extracted from a report submitted by the Officiating Assistant Commissioner of Paper Currency to the Head Commissioner of the department :—

The maximum circulation was in December 1869,	Rs.	44,77,000
The minimum in February 1870,	...	27,00,850
The average of the year,	...	33,99,257
Increase over the average of the previous year,	...	8,17,711

Notes in circulation on 31st March 1870,

	Gross,	Rs. 27,54,950
Deduct, held in Calcutta,	3,17,000	
held in Punjab Treasuries,	17,31,490	
Net circulation in Punjab,	...	7,06,460
Net circulation in 1868-69,	...	16,24,360

These figures show that though there has been an increase in the nominal circulation, or the amount of Notes issued by the Currency Office, the active circulation in the Punjab has largely decreased, because about $17\frac{1}{3}$ lacs of Notes were lying idle in the Treasuries, against 6 lacs in the previous year. The Currency Officer believes that about three-fourths even of the 7 lacs in circulation are held by Government officials as savings from their salaries. Natives are not much in the habit of keeping Notes by them as a convenient form of money. They are afraid of their being lost or destroyed. Whatever Notes they obtain in the course of business they take the first possible opportunity of cashing.

The fact that Notes are used chiefly for remittance is shown by the fluctuations of the issue from month to month, corresponding to the fluctuations of trade and exchange.

There was a steady increase in the cold weather months from September to December, when goods from Europe begin to arrive down country and have to be paid for by up country merchants. There was a sudden decline in January, February and March, when the cotton crop is available for export, and again an increase in April and May.

The fluctuations however depend also greatly on the demands of Local Treasuries; and from the fact that the stock in hand was treble that of the previous year, it seems that some Treasuries indented for more Notes than were actually required. On the other hand, some Deputy Commissioners complain in their Revenue Reports that their requirements are not met in full by the Issue Office.

91. The principal Cattle Fairs are held in the districts of Hissar, Sirsa, Rohtuk, Umritsur, and Goojranwalla. The most important are those held at Umritsur at the Dewallee and Bysakee festivals. The cattle exposed for sale at those two fairs amounted to 2,41,554 of all kinds, of which the great majority were buffaloes; bulls, bullocks, calves, cows and camels were also fairly represented. Goats are not included in the above figures. At the Hissar Fairs there were 24,377 horned cattle, chiefly bullocks. At Sirsa the number of cattle was 5,657 and at Rohtuk 6,451. Fairs were also started in the Ferozepore district.

92. Considerable progress has been made in transferring from the Revenue to the Forest Department all lands stocked with fuel and timber or capable of being utilized for plantations. It is confidently anticipated that by the end of the year 1870-71 these transfers will have been completed. The transferred lands include a considerable area of grazing land, and also small plots of cultivation; and as these are matters not appertaining to Forests proper, it has been arranged that the Conservator of Forests is to submit a separate Annual Report on them in the Revenue Department.

93. A separate report on cotton cultivation in 1869-70 was published in July last, from which the following extracts are taken :—

The area under cultivation in 1869 was 8,11,749 acres, against 6,79,294 in 1868, and 6,87,321 in 1867. There has been a considerable increase in cultivation in the year under report. This increase has taken place in 21 districts. In 6 districts there was a decrease both in area and out-turn; in one or two there was a decrease in area, but an increase in out-turn; while in two districts, Goorgaon and Hissar, the crop was almost an entire failure. In these two districts the area sown with cotton was 88,843 acres, or about one-tenth of the entire area of cotton cultivation in the province.

The out-turn is calculated at 6,18,900 maunds of cleaned cotton, or 30 seers 8 chittacks, (nearly 61 pounds) per acre. Had the area in Hissar and Goorgaon produced an out-turn equal to the average of the province, the total out-turn would have been about 6,79,322 maunds, or about 33 seers 7 chittacks per acre.

The average price of cotton was somewhat higher in 1869, than in the previous year. The average highest wholesale price was Rs. 19-13-8 per maund, and the lowest Rs. 17-3-0.

The price was particularly high in the following districts, which are important export marts :—

Ferozepore,	Rs. 23-0 per maund.
Shahpore,	„ 23-0 „
Mozuffergurh,	„ 24-8 „
Dera Ghazi Khan,	„ 25-8 „

In Goprgaon the price was also high (Rs. 23-2), owing to the local scarcity of the article.

The lowest wholesale price in any district was Rs. 14 per maund.

The total export of cotton from the Punjab to the sea-board, *via* the Indus, during the 6 months from October to March last, was not much above 80,000 maunds. The returns for the succeeding quarter show 30,000 maunds exported to Kurrachee. The total of 1,10,000 maunds, though more than last year, is considerably less than in previous years. Owing to the scarcity of food during the last two or three years, the cheap and durable native made cotton cloth has been increasing in demand among the classes who are unable to purchase the dearer and lighter imported cloth, and the result has been to detain a considerable proportion of the stock of raw cotton for local consumption.

Hinghunghat cotton seed was sown in a large number of plots in all parts of the province during the season of 1869. From the reports received it appears that the experiment was for the most part a failure. The plant is apparently not so hardy as the indigenous cotton, and exhibits a tendency to run to leaf and wood. Even under the most favourable circumstances, the yield was usually less than that of the common cotton of the country.

Upon the whole, the prospects of the cotton cultivation in the Punjab are encouraging. It is extending in some of the districts best suited for it. Prices are steady, with a tendency to rise, so that the cultivation may be considered to be beyond the risk of loss, except from unfavourable seasons.

94. The operations of the year were carried on in the Peshawur district and also beyond the border. The area surveyed in the
Revenue Surveys. Peshawur district during the year is 932.12 square miles. Beyond the border 1,400 square miles were surveyed or sketched. It is to be regretted that, owing to the boundaries of villages not having been completely demarcated by the Settlement Department, a portion of the Peshawur district remains for survey until next year. The Settlement Officer has been called upon to explain the cause of delay in completing the demarcation of village boundaries, but his reply has not been received.

The survey of country beyond the British border has resulted in the detection of several errors in existing maps, and Colonel Johnstone's labours have been valuable in this respect. The amount of work performed during the