

season is satisfactory, and it is owing to no fault of the Survey Department that the Peshawur District Survey was not completed at the close of year.

The survey party has since left Peshawur and commenced work in Dera Ghazee Khan.

The usual report on the subject by the Deputy Superintendent of Surveys will be found among the Appendices.

PART V.—NOTICE OF OFFICERS.

95. The usual remarks are submitted separately.

I have, &c.,

J. A. E. MILLER,

Secretary to Financial Commissioner.

EXTRACTS FROM ANNUAL REVENUE REPORTS OF COMMISSIONERS
OF DIVISIONS FOR THE YEAR 1869-70.

DEHLI DIVISION.

The late Colonel W. McNeile, C. S. I., held charge of the Division from 1st April to 3rd August 1869, when he went on 2½ months' leave. Mr. J. H. Oliver, C. S. I., held temporary charge during his absence. Colonel McNeile resumed charge on his return from leave, and continued to hold it till the 18th March 1870, when he was transferred to the Umritsur Division. The following report has been submitted by Lieutenant Colonel Young, Officiating Commissioner.

PART I.—FISCAL.

Demands,	Rs. 26,40,486
Collections,	„ 26,16,773
Balance,	„ 23,713

The demand in Dehli was increased Rupees 8,850, by the transfer of villages from Rohtuk—See your No. 4377, dated 3rd September 1868.

Land Revenue	The balances in train of liquidation are—
Balance.	Dehli, 2,811
	Goorgaon, 3,558

In Kurnal Rupees 16,666 have been suspended on account of drought.

2. The still-head duty which fell off ¼th in 1868-69, has fallen again 1-10th this year. This is no doubt owing to the poverty of the people. If, however, the price of grain does not speedily fall, it would pay Government to lower its still-head duty 8 annas a gallon; because, as shewn by Deputy Commissioner Dehli, native spirit is now nearly as dear as rum.

The present system requires radical alteration. Under it no man can be sure of a license to sell spirits for two years running; and, therefore, no manufacturer can be sure of customers two years running; and, therefore, no capital can be put into the trade. A manufacturer in this country, as in England, has to secure the support of the retail sellers; unless they are permanent, he cannot be so. There should be a fixed fee for licenses, and no restriction upon the number or location of shops, except near Military Cantonments, and then manufacturers might be found who would be willing to build, at some expense, in the distillery enclosures.

Drugs.

3. The income has fallen off $2\frac{1}{2}$ per cent.

Income Tax.

4. The income tax brought in rather more than double the Certificate Tax.

Salt Works.

5. These have been transferred to the Customs Department from 1st May 1870.

Stamps.

6. There was a further increase of 8 per cent, chiefly in non-judicial stamps as follows :—

	1868-69.	1869-70.	Increase.
Dehli,	1,33,034	1,40,389	7,355
Kurnal,	38,297	41,343	3,046
Goorgaon,	29,515	35,304	5,789
TOTAL,	2,00,846	2,17,036	16,190

Compensation for land.

7. The large sums paid for lands, viz :—

Dehli, ..	Rs. 16,329
Kurnal, ..	9,837
Goorgaon, ..	14,610
TOTAL, ..	40,776

are wholly for Canals, except Rs. 1,018 paid in Kurnal for two new roads.

8. It has been discovered that some persons who draw pensions as relations of the late Royal family of Dehli, are at best only adopted sons.

Pensions.

A few have been prosecuted for fraud or false personation, but most of them acquitted from want of evidence—see this office No. 95 dated 12th current—and the case of the remainder is under report.

PART II.—ADMINISTRATIVE.

9. These are fewer than last year, and shew the ease with which the land revenue was collected, even in this second year of scarcity. Still 1,350 in

Dustuka.

Kurnal is a great many. The fine inflicted by a dustuk is not heavy enough. It scarcely equals the interest on the money retained in hand. Other coercive measures were scarcely resorted to.

Tuccavee.

10. Has been liberally and usefully advanced.

	Wells.	Seed and Bullocks.	Total.
Dehli,	14,245	10,989	25,234
Kurnal,	10,861	44,750	55,611
Goorgaon,	17,130	13,689	30,819
TOTAL,	42,236	69,428	1,11,664

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Paper Currency.

11. This appears still to be only in use for remittances, and not as currency.

Money Order Agency.

12. The increase in the amount remitted from, but especially to, Dehli, is remarkable, viz :—

		<i>Money received.</i>	<i>Money paid.</i>
Dehli,	{ 1867-68, ..	18,512 ..	68,207
	{ 1868-69, ..	27,295 ..	1,12,091
	{ 1869-70, ..	38,446 ..	1,44,624
Kurnal,	1869-70, ..	12,463 ..	19,778
Goorgaon,	1869-70, ..	7,515 ..	10,229

The cause of the great excess of remittances to Dehli, may be the great number of men from Dehli in Government service elsewhere. The limitation of orders to Rupees 150 each, prevents their being used for commercial purposes; but if the Government chooses, it can easily put the whole profits on exchange in its own provinces into its own pocket.

13. There is an increase of 4,975 cases, chiefly registration, and the pending file is 2,257, against 916 of last year; but the amount of work in arrears is small.

14. I think these are much more worthless here than west of the Sutlej; and owing to the settlement papers of A. D. 1842 having been burnt, the putwarees have great power here.—See Settlements.

* * * * *

15. Goorgaon and Kurnal both require more accommodation. The junction of record offices, ordered in Financial Commissioner's Book Circular 18 of 1869, has not yet been made, and if there is any probability of Dehli being restored to the North Western Provinces, it had better not be made. I do not know whether that system produces any real saving in establishment. If it does not, it is a change for the worse; for, owing to the doubt as to the village in which many cases ought to be included, the judicial papers will in future be less easily traced than before. If the only object looked to had been ease in tracing cases, all that was necessary was that a note should be made in the village fly registers of judicial cases concerning immoveable property, giving a reference to the Judicial General Register or to the judicial bundle.

PART III.—SETTLEMENTS.

16. The Settlements of the Division expire with March 1872, and owing to the old records of Dehli and Goorgaon having been burnt, and to the extensive confiscations of estates of rebels, it is unusually important that new records of rights and assessments be made as soon as possible. If the survey commenced at once, the new jummas would not have been passed by April 1872.

PART IV.—STATISTICAL AND MISCELLANEOUS.

17. Drought, though not quite absolute, continued until August, and then the fall was heavy, and continued until it was unseasonable. It gave, however, a superior autumn harvest, except in cotton, and a nearly average spring harvest. Unusually heavy hail in this April has damaged the latter. The Hingunghat cotton went to stalk as was natural in so dry and hot a year.

Communications. 18. The Dehli and Sambhur Lake Railway has been alligned : a narrow gauge branch is proposed to be made to Bhewanee.

Prices. 19. Grain, at this time of writing, is a little dearer than a year ago, not from scarcity, but from apprehension of it. The large importations of grain from the lower provinces are for Rajputana ; only the city of Dehli is fed from the east : the division feeds itself. But the country has no large stock, and could be dipped into famine by one bad season.

Mutations. 20. The prices reported are high, nearly 40 Rupees an acre. I doubt the opinion expressed by Deputy Commissioner Kurnal that, this is simply due to the nature of the property. In two pre-emption cases lately I had to notice the rapid rise in the value of land.

Municipal Taxes. 21. The schedules for these have all been re-adjusted in accordance with Government Resolution No. 4442, dated 6th November 1868. The octroi has had to be raised upon what is still taxable. The imposition of a heavy imperial income tax makes it difficult to impose new municipal taxes, and the want of money lowers the status of the Committees, and is likely to injure the whole experiment of Municipal Government. If the Government would give to the Municipalities the income tax (excluding that on official salaries) raised within their boundaries, it would compensate them for their recent loss of income, and lessen the unpopularity of the tax.

Revenue buildings. 22. Dehli Kutchery consists of two houses formerly dwelling houses, one of which is rented at 60 Rupees a month : a new Kutchery is needed. Kurnal Kutchery requires additional rooms. New Tehseels are needed at Kurnal, Rewaree, and Ferozepoor. A new Tehseel has been built at Pulwul.

HISSAR DIVISION.

Mr. J. Naesmyth held charge of this Division from 1st April to 8th May 1869, when he obtained 5 months' leave. Lieutenant Colonel W. R. Elliott, officiated for him during his absence. Mr. Naesmyth assumed charge of the Division on the 8th October 1869, and retained it up to the end of the year, and has submitted the following report.

PART I.—FISCAL.

2. The land revenue demand for the year under review was Rs. 14,81,770 ; the
Demands. collections have been Rs. 13,59,153 ; leaving a balance of Rs.
Collections. 1,22,617.
Balances. 3. This balance consists of Rupees 19,093 in "train
of liquidation," Rupees 1,03,196, Irrecoverable, and
328, Nominal.

4. The first is owing to suspensions *necessitated* by calamity of season; regarding which, however, there is reasonable prospect of recovery during the current year should the rainy season prove favorable. The second and third are duly supported by competent authority. There is a small balance in train pertaining to 1868-69—

Hissar,	757	} = 1,884
Sirsa,	1,127	

which amount will be recovered in the current year, if the season proves favorable.

5. The demand for the past year fell short by Rs. 10,701 of that for the preceding year. In each of the districts of the Division there was a decrease, attributable to various causes, which needs no special comment.

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8. The net receipts from Sudder Distilleries were much less in both Hissar and Rohtuk than during 1868-69. In Sirsa there was apparently but little difference; though the Fazilka Distillery income was much reduced, and the Deputy Commissioner in consequence proposes its abolition. The unfavorable character of the year is considered to have been the reason for the considerable falling off which is recorded under this head. I cannot say, without further enquiry, how far the removal of the Fazilka Distillery would be desirable; but the question might remain open until the results of another, and perhaps a less exceptional year, are ascertained.

9. As regards the drug excise, although there has been an increase in Hissar, there appears a Divisional decrease of income. This is most marked in Sirsa: in Rohtuk the difference is less. The famine and scarcity are considered to have been the causes which have led to this result.

Income Tax.

* Circular No. 82 dated 28th August 1869, and docket No. 5945 dated 4th October 1869.

10. The income tax appears to have been levied without difficulty. In Sirsa, a revision of assessment took place under orders from Financial Commissioner,* with considerably enhanced results.

11. The Salt works at Zahidpore in Rohtuk have now been placed under the control of the Customs Department, which, doubtless, is an improved arrangement.

12. In the Sirsa and Hissar districts, there appears a slight net decrease in the stamp receipts. In Rohtuk there is an increase from judicial stamps, whilst Sirsa shows a small decrease in this respect. These results appear to be accidental.

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PART II.—ADMINISTRATIVE.

17. It may, I believe, be fairly considered a favorable feature in the Revenue Administration of the districts of this Division, that notwithstanding the extreme severity of the seasons, so little resort has been had during the year to coercive measures for the realization

Coercive measures for realization of land Revenue.

of the land revenue demand. Of course, considerable relief had to be afforded, but the matter was considered in time, and nothing was demanded which it had not previously been ascertained was justly due, having regard to the calamitous character of the year and the condition of the people. I consider that the District Officers and their Tehsildars deserved much commendation for these results.

18. There must always be some persons who will endeavour to take advantage of circumstances to escape punctual payment; and it is no doubt with reference to these only that the small Divisional increase of 180 Dustaks issued, appears.

Dustaks.

Coercive measures.

19. No coercive measures, other than issue of Dustaks, were resorted to.

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21. The tuccavee grants made during the year have been very large and exceptional. The utility of these grants appears to be generally admitted, and the assistance thus afforded has, I believe, been gratefully appreciated by the people. Although instances have occurred of misappropriation, such it is believed has been quite the exception; and considering the difficulty of supervision and the great temptation held out, it is hardly surprising that cases have come to notice where the money bestowed by Government has been misused. The Deputy Commissioner of Rohtuk observes that these advances "enabled the famine stricken zemindars to bring large areas of land under cultivation. The instalments were invariably paid up as they fell due, every precaution being taken against misappropriation."

Tuccavee.

The Deputy Commissioner of Sirsa states that "the tuccavee advances made were very large, but not greater than the exigencies of a year of such an exceptional character required."

The Deputy Commissioner of Hissar remarks that "in every instance where tuccavee has been sanctioned during the late famine, Sub-Collectors have been repeatedly enjoined to exercise a strict supervision over the proper application of the loan, and to warn tuccavee holders that they would lose the advance, if misapplied."

22. Some cases, as above referred to, have occurred where deliberate misappropriation has taken place, and as an example, severe measures for recovery of the amounts so misappropriated have been recommended and sanctioned.

Misappropriation of Tuccavee.

It is hoped, and believed, that the example will prove salutary, and serve to show that, whilst the Government is ever willing to assist the agriculturist in times of calamity, good faith on his part is expected, and that the reverse will be severely noticed.

23. It is probable that, with closer supervision on the part of Tehsildars, the misappropriation which has been reported on, might have been averted, but, the work was very heavy, the area to be supervised was often very large, and the agency limited; and, on the whole, it seems fortunate and creditable to the people that misappropriations were not more numerous. No doubt there will be little ultimate loss to Government, and the immediate benefits conferred were undoubted.

* Mr. Bailey, Extra Assistant Commissioner.
* Mr. Purser, Assistant Commissioner.
* Mr. Wilkinson, Assistant Commissioner.

24. The Treasuries appear to have been well and properly managed by the officers * named in the margin.

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29. As to Putwarees and their records, it is hoped that considerable improvement has been effected. The Putwarees of this part of the country are often less efficient than they should be; generally of the bunniah class, they are prone to absent themselves from their "Hulqas," and to congregate in the towns of which many are natives. These matters, however, have formed the subject of frequent references and correspondence, and it is believed that decided improvement has taken place, and that this important subject continues to receive the careful attention of the District Officers, from whom special reports were called for during the year.

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PART III.—SETTLEMENTS.

Regular Settlements. 33. The Rohtuk Settlements, as already reported on are about to expire.

In Hissar, certain villages have undergone revision of assessment, as the term * (They were originally settled with the Rohtuk District, and were subsequently transferred to the Hissar District). * of their Settlement currency is near its termination. It is proposed to settle these villages, in connection with the term of the Hissar District Settlement, so that all the villages of that district may be on the same footing. The papers are now before superior authority, as per margin. †

† See this Office No. 42 dated 17th March 1870.

PART IV.—STATISTICAL AND MISCELLANEOUS.

34. The rain-fall has been better than during the previous year, but it has been very scant and insufficient. The spring harvest was, in **Fall of rain.** Barani lands, a complete failure; the Khureef in some parts of Division, in the Rohtuk District especially, was good. *Everything depends on the next rains.*

With a good season, the country, which has suffered so severely for the last three years, will soon revive, but the loss sustained in cattle is, I fear, very serious, and must cripple agricultural resources for a long time to come. It is indeed wonderful how the zamindars ever can recover from such crushing calamities.

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Prices of Grain. 36. Prices have been necessarily very high during the year. Latterly, some improvement has taken place, but the partial failure of the present spring harvest will serve to keep them up for some time longer.

Cattle Fairs. 37. The cattle fairs held at Sirsa were not very successful. The difficulty in procuring fodder being a serious drawback. At Hissar and Rohtuk the results appear to have been more satisfactory.

38. The rates of Municipal taxation are not heavy. The Schedules for the year have been framed in conformity with the orders of the Government of India. In all the districts the management for the year under review was direct.

39. The Revenue buildings are in good condition. A new Tehsil has been sanctioned for "Dubwalli" in the Sirsa District, and will be soon commenced. One is much needed at Bhewanee in Hissar, and should be sanctioned as soon as possible.

40. There is necessarily, in times of scarcity, a tendency on the part of agriculturists to transfer land. As far as practicable this has been discouraged, and in cases where such applications have been made enquiry as to the real cause of the proposed transfer has been enjoined.

A timely suspension, or, it may be, remission of the Government demand, where suffering has resulted from a continuance of bad seasons, loss of cattle, or other calamity, will often save the transfer of the zemindar's land to the Bunniah, from whose clutches, when once transferred, it is not likely to be recovered. I believe this to be very important in the Revenue Administration of this part of the country, and that much good has resulted, from the efforts made to protect the interests of the agriculturists.

UMBALLA DIVISION.

Major General Reynell Taylor, C. B., C. S. I., held charge of the Division throughout the year. The following report has been furnished by Mr. J. W. MacNabb, Officiating Commissioner and Superintendent, who assumed charge of the Division on the 31st May 1870.

PART I.—FISCAL.

The Land Revenue and Commutation Demand of the Division was Rupees 15, 19,679, being Rs. 3,024 in excess of that of the previous year. Of this demand all but Rs. 4,651 was realized within the year. The outstanding balance was nearly all nominal.

2. The tribute demand was the same as in 1868-69, and was collected in full.

3. The aggregate increase in the Revenue demand was Rupees 6,932, as follows:—

In Umballa,	Rs. 3,089
In Loodiana,	3,843

Of the former the following is the detail:—

Lapses and Resumptions of rent free tenures,	Rs.	2,514
Revision of assessment,	.. .. .	20
Alluvion,	.. .. .	159
Progressive Jumma,	.. .. .	396

In the Loodiana district the increase occurred on account of—

Lapses and Resumptions,	Rs.	63
Alluvion,	.. .. .	3,780

4. The total decrease amounted to Rs. 3,908.

Causes of Decrease.	In Umballa,	Rs.	1,250
	In Loodiana,	.. .. .	2,658

That in the Umballa district occurred on account of grant of land revenue free, Revision of Settlements, &c., Diluvion, and occupation of land for Government purposes, while that in the other district was all on account of Diluvion.

5. The income from Fluctuating and Miscellaneous sources of Revenue for the Division, was in excess of that of the preceding year by Rupees 341; but taken for each district separately, it shows in the Umballa District a large increase of Rs. 1,096, of which Rs. 903 was from fees from estates of Wards of Court, under the operation of Revenue Book Circular No. 22 of 22nd December 1869.

In the Loodiana district the income was less by Rs. 772, as compared with 1868-69, and the falling off is mainly under the head of lapsed revenue free holdings.

* * * * *

6. The Abkarree revenue of the entire Division shows a considerable falling off.

It stood at Rs. 58,433, against Rs. 72,109, in 1868-69, as detailed below:—

				1869-70.	1868-69.
In Umballa,	..	..	..	31,483	39,737
„ Loodiana,	..	..	..	10,359	11,487
„ Simla,	..	..	..	16,591	20,885
		TOTAL,	..	58,433	72,109

The Deputy Commissioners of Umballa and Loodiana are unanimous in attributing this falling off to the famine which prevailed more or less everywhere during the year under review.

7. The Deputy Commissioner of Umballa brings to notice the complaint of the sellers of country liquor that the sale of rum, distilled on the English method, interferes with their sales, owing to the former selling at nearly the same price as the ordinary country liquor, the difference in the prices of the two liquors being only about 2 annas a bottle; and he considers that there does not appear to be any reason why the native spirit vendor should not be allowed to sell rum also, as well as spirits manufactured on the native method.

8. The Deputy Commissioner of Umballa is also disposed to take exception to the high still-head duty; but if we are to adhere to the present Abkaree system, and not to revert to the former one, we should keep the still-head duty as high as possible: as long as the licenses are in demand at auction it shows that there is a margin of profit. The other test of the proper limit of still-head duty is smuggling. If it became worth people's while to keep illicit stills to any great extent it would be advisable to lower the rate, but I do not believe this to be the case. Whatever evasion of the Abkaree laws does occur, I suspect takes place at the Sudder Distillery.

9. The total demand on account of acreage duty on opium and monopoly of sale of opium and other drugs, was slightly in excess of that of previous year, being Rupees 50,987, against Rupees 50,870 in 1868-69. Of this aggregate demand, Rs. 47,581, plus Rs. 656 under the head "Other Items," was realized during the year, leaving a balance of Rs. 3,406 outstanding at its close. Of this balance the following is the detail:—

	<i>Recoverable.</i>	<i>Doubtful.</i>	<i>Nominal.</i>	<i>Total.</i>
Umballa, ...	948	842	360	2,150
Simla, ...	1,113	"	142	1,256
TOTAL,	<u>2,061</u>	<u>842</u>	<u>502</u>	<u>3,406</u>

Regarding the item shown as recoverable in the Umballa District, the Deputy Commissioner has since submitted an application for sanction to the sale of a house of the contractor for the recovery of Rs. 462, and has recommended the remission of the remainder as irrecoverable, owing to the insolvency of the contractor, and both the arrangements have been sanctioned by this office. The recoverable balance in the Simla District was recovered since the close of the year. The doubtful balance shown in the Umballa district, is stated by the Deputy Commissioner to have been owing to the Rupur contract having sold at a high rate under the expectation held out by the Deputy Commissioner to the contractor that the Sirhind Canal works would be commenced immediately, whereas the works actually did not commence until February 1870, and under these circumstances the Deputy Commissioner considers that the balance should be remitted.

10. There was a considerable decrease in the quantity of land brought under Poppy cultivation during the year under report owing to unfavorable rubbee. The decrease in the Umballa district was of 503 acres, and in that of Loodiana of 99 acres. But this falling off has not much affected the consumption of opium, and the receipts from Opium and other Drugs are, on the whole, satisfactory. The Deputy Commissioner of Umballa, remarking on the decrease in opium cultivation, states that the falling off is only temporary, and that "it will be made up and more this year; the returns for Rubbee 1870 giving Rs. 3,366, the highest of any year."

* * * * *

12. The Income Tax assessments under Act IX of 1869, amounted to Rs. 77,158, against Rupees 36,388, under the Certificate Tax Act, during 1868-69. Of this aggregate demand, Rs. 75,438, was realized, and Rs. 1,653 remained in balance at the end of the year. Of the sum realized, Rupees 2,065 was refunded. I subjoin a table showing the results of each district separately.

Income Tax.

DISTRICT.	ENTIRE TAX.		Realizations.	Balance.	Refunds.	Average per tax-payer under Part IV.	Incidence of entire tax per head of population.
	No. of persons.	Amount.					
Umballa, ...	2,460	47,566	46,865	701	1,620	18 12 ...	9 pie.
Loodiana, ...	870	14,773	14,727	46	378	15 13 11	5 pie.
Simla, ...	514	14,819	13,846	906	67	22 4 11	7 annas.
Total, ...	3,844	77,158	75,438	1,653	2,065	18 9 3	

13. I would call the attention of the Financial Commissioner to the remarks of the Deputy Commissioner of Amballa under this head. Captain Tighe has bestowed great pains and attention on the subject, and deserves credit for the result. In comparing Umballa with Loodiana, however, it must be remembered that while the Khalsa revenues of the two districts are nearly equal, the former contains 15,000 Jageerdars, with a Jageer income of 6½ lacs, while Loodiana has somewhat less than 2,500 Jageerdars, with an income under 2 lacs.

14. There were 917 petitions of objections against assessments filed in the Umballa district, and 68 in Loodiana. No objections appeared in the Simla district. Of the former, 262, and of the latter 23, were admitted, and the original assessments modified; the rest being all rejected.

15. The number of prosecutions under Part V of the Income Tax Act amounted, in the Loodiana district, to 25, resulting in the levy of fines amounting to Rs. 127-8-0, and in Umballa to 3, with Rs. 22 fines. No prosecutions took place in the Simla District.

16. The cost of collecting the tax amounted, in the aggregate, to Rs. 550 as follows:—

In Umballa Rs. 200, or 6 annas 9 pie per cent.

„ Loodiana Rs. 150, or Re. 1-0-3 Do.

„ Simla Rs. 200, or Re. 1-2-6 Do.

* * * * *

18. The aggregate Stamp Revenue actually credited to Government amounted to Rs. 2,17,111, and shows an increase of Rs. 31,722 over that of 1868-69, and of Rs. 54,217 over that of 1867-68. The increase occurred in the Umballa and Loodiana Districts in the proportion of 19 per cent in the former, and 8 per cent in the latter, compared with the incomes of the preceding year. In the Simla district it fell at the rate of 13 per cent.

19. The increase in the Umballa district is attributed by the Deputy Commissioner as follows:—

“ This increase is due in Judicial Stamps to the higher value of the claims in the Civil Courts; and in non-judicial Stamps, owing to the operation of Act XVIII of 1869, ”

"which considerably increased the Stamp on mortgages and sales; owing also to the famine there was an increase of mortgages and private sales."

20. The Deputy Commissioner of Loodiana also attributes the increase in the sale of non-judicial Stamps to the famine, which, he says, has necessitated a greater number of transactions between money lenders and borrowers than in ordinary years.

* * * * *

22. The results of Alluvion and Diluvion during the year were an aggregate increase of Kistbundee to the amount of Rs. 3,184-0-0, and a decrease of Rs. 4,150, and call for no special remarks.

23. The quantity of land taken up for Government purposes, and the amount of compensation paid for it during 1869-70, and the consequent reduction of Land Revenue demand, was as follows:—

	<i>Quantity of land.</i>	<i>Amount of compensation.</i>	<i>Reduction in Rent Roll.</i>
In Umballa,	169	22,691	417
„ Loodiana,	1,138	37,511	1,000
„ Simla,	„	„	„
TOTAL, ACRES, 1,307		Rs. 60,202	Rs. 1,417

24. Captain Tighe remarks on the great delay that has occurred in the payment of the compensation money for the lands taken up for the Sirhind Canal, for Railway purposes, and for miscellaneous works. This is a serious evil, but the Deputy Commissioner seems to have been helpless in the matter for want of an allotment from the Public Works Department. I beg to bring the subject prominently to the notice of the Financial Commissioner.

25. The entire quantity of land taken up in the Loodiana District in the year under report was for the Sirhind Canal.

* * * * *

PART II.—ADMINISTRATIVE.

28. 2,972 Dustuks were issued in the Amballa and Loodiana districts for the recovery of Government revenue, against 3,367 in the year preceding, shewing comparatively a reduction of 395 Dustuks, the bulk, or 352, of which occurred in the Umballa district. In the Umballa district there was also distraint of personalty in 11 cases.

* * * * *

31. The Tuccavee advances outstanding at the close of 1868-69, and those made during the year under report, aggregated, for the entire Division, Rs. 28,207, against Rs. 11,423 in the previous year. Of this amount Rs. 4,830 was collected within the year, and Rs. 23,377 remained outstanding at the close of the year. Of this latter sum, Rs. 679 was due.

32. The following table shows the above in detail for each district separately:—

DISTRICTS.	Advances out- standing at close of last year, and those made in present year.	Collected in 1869-70.	OUTSTANDING.		
			Not due.	Due.	Total.
			Rs.	Rs.	Rs.
Umballa,	18,612	2,554	15,379	679	16,058
Loodiana,	9,595	2,276	7,319	...	7,319
Simla, ... ..	...	...	...	...	...
TOTAL, ...	28,207	4,830	22,698	679	23,377

The above advances were all made for sinking wells for agricultural purposes. In the Umballa District 53 wells were completed within the year, and 44 wells were commenced, but left incomplete when the year closed. In the Loodiana district 77 wells were completed, and 9 commenced, but not completed.

33. I concur with the remarks of Deputy Commissioner of Umballa, proposing an extension of the period for recovery of tuccavee to 4, instead of two years. If interest were charged on the two last years, at say 5 per cent, it should be in a lump sum at the end; 5 per cent would cover the slight loss on this arrangement, and the plan would be more easily understood by the people than fractions of interest on each instalment. I believe a liberal extension of tuccavee on these principles is the true remedy for famines. It is a much safer investment of the public money than the Canals, no accidents can occur, no establishments are required, no land is destroyed by over-flooding and no unhealthiness is induced. Of course there are tracts where water is so deep below the surface, or uncertain and insufficient as to be unsuitable for well irrigation.

34. The Umballa Treasury was managed by five Officers, as follows:—
Treasuries.

By Mr. Stogdon, Assistant Commissioner, from 1st April to 23rd August 1869.

„ Mr. Thomson, Ex. Assist. Cmmr. from 24th August 1869 to 5th January 1870.

„ Mr. Roberts, Assistant Commissioner, from 6th January to 7th March 1870.

„ Mr. Thomas, Assistant Commissioner, from 8th to 28th March 1870.

„ Mr. DeCourcy, Extra Assistant Commissioner, from 28th to 31st Do.

Captain Tighe remarks that such a large Treasury as that of Umballa requires constant and careful supervision of a competent Officer, but owing to the constant change of officers, and the decline of health of Mr. Thomson during the latter portion of the year, the Treasury has not been in good order. He also complains that, while there was actual diminution in the District staff of officers for full six months, the Treasury office establishment was, and is still inefficient, and, therefore, he could not give good work. He however, adds, that Mr. DeCourcy promises well, and is doing his best to keep the work down.

35. The Treasury of the Loodiana district was under the management of the following officers:—

Mr. Steel, Assistant Commissioner, from 1st April to 2nd August 1869.
 Captain Gurdon, Assistant Commissioner, from 3rd August to 10th Sept. 1869.
 Mr. Bulman, Assistant Commissioner, from 11th Sept. to 17th November 1869.
 Lieut. Colonel Elliott, Dy. Commr. from 17th Novr. 1869 to 10th Jan. 1870.
 Mr. Bulman, Assist. Commissioner, from 11th January to 10th March 1870.
 Lieut. Colonel Elliott, Deputy Commissioner, from 11th to 31st March 1870.

The changes in this district were still more frequent than in Umballa, and no one officer remained in charge for more than four months.

36. Colonel Elliott brings prominently to notice the considerable accession which the labors and responsibility of his Treasurer, Jut Mull, received during the year under report by the opening of the Railway to Loodiana, and the operation of Financial Commissioner's Circular No. 98, of 21st October 1869, by which the Sudder Tehseel Treasury was reduced, and one of the Treasurer's Tehveeldars was dispensed with. An extra Tehveeldar during the land revenue collections has been applied for as a temporary arrangement. When the Railway bridge is open the Treasury business will decrease.

* * * * *

39. The securities of the Treasurers' in this Division are all in good order. They have been duly revised by the District Officers, and the revision has been approved of by this office.

Treasurers' securities.

* * * * *

41. It appears, from the Deputy Commissioner of Amballa's report, that there was a considerable falling off both in the receipts and issues of the Notes of the Lahore Circle, while there was a more than counterbalancing increase under both heads in the Notes of other Circles, as will be seen from the following comparative table:—

CIRCLES.				Year.	Receipts.	Issues.
Lahore,	...	...	...	1869-70, 1868-69,	1,95,270 2,27,710	2,01,560 2,16,060
Calcutta,	...	...	...	1869-70, 1868-69,	36,030 17,890	39,300 14,050
Allahabad,	...	...	...	1869-70, 1868-69,	52,370 21,160	52,910 20,550
Bombay,	...	...	...	1869-70, 1868-69,	2,060 1,520	2,400 1,170
Total,				1869-70, 1868-69,	2,85,780 2,68,280	2,96,170 2,51,830

Note.—The "Receipts" represent the amount of Currency Notes actually received during the year, exclusive of the balance in hand of previous years' receipts.

The demand in the Umballa district is greater than the income, and Captain Tighe therefore remarks that "the Treasury is not kept properly supplied with Notes: it would almost appear that Government did not desire their circulation." I would call the Financial Commissioner's particular attention to this fact, which is to me quite inexplicable.

42. In the Loodiana district also the Paper Currency transactions show a considerable increase over those of the preceding year, thus :—

		<i>Received.</i>	<i>Paid or Sold.</i>
1869-70,	.. ..	3,67,230	2,62,790
1868-69,	.. ..	1,45,910	1,50,720
Increase,	.. ..	<u>2,21,320</u>	<u>1,12,070</u>

The large increase is attributed to the opening of the Railway.

43. In the Amballa district there was an increase in payments, but a decrease in "Money Order system" the issues of Money Orders.

The Deputy Commissioner states, with reference to the latter fact, that "it is owing to the very inconvenient situation of the Money Order office at the Kutchery, some six miles from the centre of the Cantonments. If the Money Order Agency could be transferred to Cantonments, it would be a great boon; the distance is most inconvenient to the mass of remitters and payers." Captain Tighe had made similar suggestions in his two preceding years' reports.

44. In the Loodiana district the results were quite different: there was a large increase in both payments and issues, thus :—

		<i>1869-70.</i>		<i>1868-69.</i>	
		<i>Number.</i>	<i>Amount.</i>	<i>Number.</i>	<i>Amount.</i>
Issued,	..	540	23,086	498	25,805
Paid,	...	704	44,645	526	33,486

45. The Deputy Commissioner of Simla has not noticed this subject.

46. The amount of revenue business instituted and disposed of during the year Revenue Business. was considerably heavier than in 1868-69.

The total number of cases for disposal was 11,203, and that disposed of 10,772, against 9,656 of the former, and 9,057, of the latter during the preceding year; while, on the other hand, the number of cases which remained pending at the close of the year was less by 168 cases than that in 1868-69.

47. Of the pending cases, the oldest was instituted on 15th March 1869.

* * * * *

48. In the other two districts of the Division the Revenue Business shows a decrease compared with the returns of 1868-69, as follows :—

	LOODIANA.		SIMLA.	
	Total for disposal.	Disposed of.	Total for disposal.	Disposed of.
1869-70,	4,847	4,744	504	494
1868-69,	6,160	5,972	526	515

* * * * *

50. As regards Commissioner's own Court, the appeals amounted to 93, against 181 in 1868-69, and of these 62 were disposed of during the year; 31 cases remained pending at the end of the year, the oldest of which was instituted on 17th August 1868, and the average time each case was pending was 189 days, against 60 days, in 1868-69. These will be disposed of with all practicable despatch.

* * * * *

Putwarees and their records.

52. All the Putwarees' village papers were duly filed in the several districts of this Division, and the subject calls for no special remarks.

53. The Deputy Commissioner of Loodiana has given a statement showing the absurdly small salaries which the bulk of the Putwarees in his district receive, and states that they in consequence "supplement their pay, contrary to rule, by following other callings;" and concludes with the remark that being so under-paid as they are, they are neither efficient, zealous, nor trustworthy, and that the sooner their pay is improved the better.

54. The extraordinary low pay of some of the Putwarees in this division has already attracted my notice; the subject is under consideration, and, will if necessary, be reported.

Collectorate Records and Record Rooms.

55. The Deputy Commissioner of Umballa reports that the collectorate records at the Sudder are still cramped, but in Tehseels they are in good order.

56. The Deputy Commissioner of Loodiana reports that the records both at Tehseels and Sudder are in fair order.

Court of wards.

57. The only district in this Division in which there were wards of Court was that of Umballa. The wards were 10 in number, and full particulars regarding their estates are given in the new form of statement prescribed by your office. The Deputy Commissioner reports that the wards have progressed fairly, though they have not advanced so well in speaking English as he should have wished and expected.

* * * * *

PART IV.—STATISTICAL AND MISCELLANEOUS.

64. The Deputy Commissioner of Umballa reports that there was a decrease of cultivation for the rubbee harvest of 1869, to the extent of upwards of 2 lakhs of acres, owing to insufficient rain during the months

Agriculture.

of September, October and November 1868, but this decrease was made up by an increased cultivation for the khurreef harvest, which was encouraged by an abundant fall of rain during the month of July 1869. This, the Deputy Commissioner states, saved the district, and enabled the arrears of revenue to be collected.

65. The area cultivated for the two harvests of 1869-70, and the preceding year, was as follows:—

	<i>Rubbee-acres.</i>	<i>Khurreef-acres.</i>
1869-70	3,14,204	4,80,161
1868-69	5,26,119	3,24,832

I beg to call attention to the Deputy Commissioner's remarks as to the way in which this statement is prepared, as there is probably a diversity in practice.

The following is an extract from the Deputy Commissioner's report:—

"The Crop Statement, No. XXIX, on consideration, appears hitherto to have not been properly prepared, it is evidently intended to show the crops affecting the year under Report; but it has been prepared according to the Putwarees' Girdvaree Papers, which are filed within the year, and which give the actual crops sown in June, July 1869, for Khurreef, and October, November 1869, for Rubbee. Whereas, for purposes of comparison, it should give the Rubbee sown in October and November 1868, which is the one affecting this Report; this has accordingly been altered this year, and, accordingly, the acreage shown as last year's Rubbee is again brought forward. The Rubbee sown in October, November 1869, appearing in next year's statement.

"The necessity of the suspensions recommended and allowed are pretty well shown by the following figures, regarding the last two and present Rubbees, showing the areas sown, not the area actually producing.

"Rubbee harvested about April 1868, 5,26,119, affecting the financial year 1868-69.

"Do. Do. April 1869, 3,14,204, Do. year 1869-70 under report.

"Do. Do. April 1870, 3,90,382, Do. the year 1870-71 to be reported on next year.

"From this it will be seen there was a decrease of cultivation affecting the year under report as regards the Rubbee, over 2 Lacs or 200,000 acres.

"The statistics for the Khurreef stand as follows:—

"Khurreef harvested October 1867, 4,33,180 affecting the year 1867-68.

"Do. Do. October 1868, 3,24,832 affecting financial year 1868-69.

"Do. Do. October 1869, 4,80,161, Do. Do. 1869-70.

"The loss on the Rubbee therefore was made up by an increase of over 1½ Lac, or 150,000 acres, over the Khurreef of the previous year, and this saved the district and enabled the arrears to be collected. I lay stress on these figures, as during the collection for Rubbee Kists of 1869-70, the Financial Commissioner found fault with my collections, and I was called upon for explanations, &c., and both then, and in the Report, it is stated that there was dilatoriness in the collection of the Government Revenue in Umballa, while the fact was that every exertion was made compatible with not ruining the Mal-goozars. I am satisfied that the present system, of very light settlements, and strict collections, causes a loss of crores of revenue to the State, compared with heavier settle-

"ments taking the fair Government share, and giving free remissions and suspensions in time of distress."

66. The Returns of Agriculture of the Loodiana district shows that there was a large increase in the quantity of area brought under cultivation during the year under report, thus—

	<i>Rubbee.</i>	<i>Khurreef.</i>
1869-70	4,04,559	2,87,748
1868-69	3,18,022	2,19,197
Increase	86,537	68,551

But the Deputy Commissioner, Colonel Elliott, seems to doubt the accuracy of the return.

The total area irrigated in the Umballa district during the year under report was 1,10,300 acres, as follows :—

From Wells,	59,462	acres
From Ghuggur and other Streams and Tanks,	44,981	"
From Western Jumna Canal,	5,857	"

and was less than the area irrigated during the previous year by 12,110 acres, owing to the 4,185 kutchra wells which had been sunk in 1868-69 in the Jugadree Tehseel, and irrigating over 12,000 acres, having fallen in during the year under report. These wells "were not redug owing to comparatively sufficient rain."

In all other Tehseels there was, the Deputy Commissioner reports, "an increase of irrigation." At settlement, the Deputy Commissioner notes, "only 70,126 acres were returned as irrigated, whereas the returns now give 1,10,300 acres, showing an increase of 40,174 acres" since the settlement.

68. The number of pukka wells existing at the time of settlement was 3,569, but now there are 4,798 such wells. The cost of wells constructed since settlement is stated to have been about 5,00,000 Rupees, and of this sum about 4,70,000 was raised by the people themselves, the rest having been advanced by Government as tuccavee.

69. The other Deputy Commissioners of this Division offer no remarks on these points.

70. The only improvement in produce attempted, was the cultivation of the Hingunghat cotton. The Deputy Commissioner of Umballa reports that it succeeded better during the year under report than in the previous one, and that "the quality of the produce was exceedingly good as to fibre," but that the drawback to the success of any innovations of this description is the want of interest which the natives take in them.

71. The experiment was also tried in the Loodiana district, but it evidently failed. The Deputy Commissioner reported that the yield of the sowings during 1869 was comparatively less than the ordinary country cotton—See his report forwarded under cover of this office No. 64, dated 11th April last.

72. I beg to intimate that a further supply of the Hingunghat cotton seed has been sent to the Deputy Commissioner of Umballa, as well as to the Deputy Commissioner of Simla, who has intimated the willingness of the zemindars of the Burrowlee Tehseel to cultivate it.

* * * * *

75. In the Umballa district the Railway Feeder from Kurnal, *via* Ladwa, to Jugadree station is in progress, and embankments have been nearly completed.

76. The Deputy Commissioner suggests the expediency of constructing a road from the Sirhind Railway station towards Roopur and Kooralee, whereby the richest portions of the district would be opened out, and he notes that a model of a tramway has been prepared, and he hopes to have an estimate in shortly. I may here note that the Government, Public Works Department, have recently sanctioned an estimate for repairing and raising 21½ miles of road from Roopur to Morinda, and thence to Kooralee.

* * * * *

78. The prices of grain of all sorts, and particularly those of wheat and gram, continued at an enormously high rate throughout the year. The prices which ranged in 1868-69 were declared in this office report for that year, as equal to those that prevailed in the famine of 1860-61, but those that prevailed in the year under report were far more dear.

Ranges of Prices.

79. 5,211 trees were planted in the Umballa district, principally to fill up gaps in avenues, against 2,702 in the year before; and the Deputy Commissioner reports that 71,092 trees were flourishing at the end of the year. The transfer alluded to by the Deputy Commissioner of Budget provision to make good the deficiency caused by the retrenchment of that for arboriculture, has since been sanctioned by Government.

Arboriculture.

80. There are some zemindaree fuel plantations in the Umballa district, but the Deputy Commissioner does not notice them in his report.

81. In the Loodiana district there are, as reported last year, three descriptions of plantations, *viz.* :—

1st. *Those on alluvial increments.*—To these the Deputy Commissioner states 3 acres of land was since added; of the entire area, 51 acres covered with young trees were carried away by the action of the river Sutlej, and the trees in 64 acres died for want of rain. The area now remaining covered with plantations measures 184 acres, and the number of trees is estimated at 72,927.

2nd. *Nuzzool Plantation.*—This plantation, which extends over 150 acres, is said to consist now of 15,000 trees, against 9,923 in 1868-69; but the Deputy Commissioner of Loodiana doubts or disbelieves the correctness of the return.

3rd. *Zemindaree Plantations.*—These plantations are reported to exist in 816 villages, and the aggregate area covered by them is 3,429 acres. The number of trees now alive is returned at 15,89,729.

* * * * *

86. The enormous increase of transfers by private agreement in the Umballa district is stated by the Deputy Commissioner to have occurred principally in the Peeplee and Jugadree Tehseels, owing partly to distress from drought, and partly to the greediness of the Bunniahs, who, he says, he "regrets to say are working themselves into being large landed proprietors." The Deputy Commissioner remarks that sales of land in the Peeplee Tehseel are really advantageous as inducing increased cultivation, because the land in that Tehseel "is sufficient for four times" its present population, but that in Jugadree, this is not the case.

87. Captain Tighe remarks on the injurious effects of the existing law of Pre-emption, but I do not admit it to be the law. The object of the law is to prevent the intrusion of strangers in village communities. I would never allow such a claim in favor of one who was a stranger himself.

88. The value which land fetched by sale and mortgage was Rs. 20 and 13 respectively, against Rs. 25 and 22 respectively in the previous year.

89. In the Loodiana district the number of sales by order of Court fell from 6 to 3 cases, but they are stated by the Deputy Commissioner to have been merely transfers to rightful owners. The number of transfers by sale or mortgage by private agreement were considerably in excess of those that occurred in the preceding year. The Deputy Commissioner does not note the cause of these measures, but I presume it is owing to the drought and famine.

90. In the Simla district, cases of sale of land by private agreement fell from 18 to 12 in 1868-69, but the price fetched by the land rose from 44 to 64 rupees per acre.

The cases of mortgages amount to 31 against 25 in 1868-69, and amount of mortgage money averaged 69 rupees per acre, being Rs. 21 per acre in excess of that obtained in 1868-69.

Remarks on average rate of rent, value of lands, &c.

91. The remarks of the Deputy Commissioner of Umballa on this subject being interesting, I transcribe them in full here. They are as follows :—

"As remarked last year, the value of land is constantly increasing. An experience of many years in this district, particularly of late years, since I have administered the wards' lands direct, enables me to speak very positively of the real rent in Umballa.

"The rent of land of a good class, but unirrigated, is 1 Re. per kutchah beegah, per annum, or Rs. 6 the acre.

"The rent of inferior koorah land is Rs. 4 an acre.

"Irrigated lands are nearly all in possession of the proprietors cultivating themselves, or through their hired servants, and there is no fixed rent.

"The selling price and compensation for ordinary lands is fixed from 40 rupees to 60 rupees the acre, which is 10 years on the rental.

"The Government Jumma on 1st class lands averages 1 rupee, so it is only $\frac{1}{6}$ th of the real rent.

"On the second class the Government Jumma averages 12 annas the acre or about $\frac{1}{4}$ th."

92. The amount of Choongee or Municipal Tax collected in the Umballa district under the new rules was Rs. 34,194, being Rs. 5,879 in excess of the collections under the old rules in the previous year. The Deputy Commissioner writes—"I believe the cry about loss under the new rules to be totally wrong, at least that is my experience here;" and in support of this view he notes that the Choongee contract for 1870-71 has been let for Rupees 41,045, shewing a still further increase with a reduced tariff.

The Deputy Commissioner gives a tariff for the two years, 1869-70 and 1870-71, to which I beg to refer.

93. In the Loodiana district the Municipal Tax for the year under report amounted to Rupees 26,515, against Rs. 30,735, in the previous year.

* * * * *

95. The Deputy Commissioner Umballa reports that all necessary buildings at Tehseels are in fair order, and adds that the deficiency in accommodation of the District Kutchery has been repeatedly reported on.

96. The Deputy Commissioner of Loodiana reports all the Revenue buildings in his district being in fair order.

97. The Deputy Commissioner of Simla has not noticed this subject.

JULLUNDUR DIVISION.

Major Edward Paske, officiated as Commissioner of the Division up to the 13th May 1869, and was then relieved by Lieutenant Colonel H. W. H. Cox, by whom the following report has been submitted.

PART I.—FISCAL.

2. The land revenue demand for the year under review amounted to Rs. 30,67,105, of which Rs. 30,51,336 were collected, leaving a balance of Rs. 15,769, according to the details which follow:—

District.	Demands.	Collections.	Balances.
Jullundar,	11,79,500	11,76,289	3,211
Hooshiaipoor,	12,66,258	12,63,113	3,145
Kangra,	6,21,347	6,11,984	9,413
TOTAL,	30,67,105	30,51,336	15,769

The Figures under the same head for 1868-69 show as follows :—

District.	Demands.	Collections.	Balances.
Jullundur,	11,76,790	11,75,241	1,549
Hooshiarpoor,	12,61,310	12,57,673	3,637
Kangra,	6,21,421	6,20,805	616
TOTAL, ...	30,59,521	30,53,719	5,802

It will be observed from these statistics, that the demand has increased by Rs. 7,584; the collections decreased by Rs. 2,383; and in regard to the somewhat large balances shown, Rs. 15,769, that they are mostly nominal. The causes of increase are, as usual, by resummptions of lapsed rent free tenures and alluvion. The decrease noticeable in collections is solely owing to the very large nominal balance of Rs. 9,413, in the Kangra district, which is due, most of it, or Rs. 9,152, to jageer lands to this value being made over to the Raja of Kotlehr in lieu of villages held by him in the Hooshiarpoor district.

Fluctuating and miscellaneous Revenue.

3. Under the first named head, the following detail will show the income :—

Jullundur,	Rs. 9,209
Hooshiarpoor,	„ 18,233
Kangra,	„ 2,226
TOTAL, ..	„ 29,668

For 1868-69 the same was, Jullundur Rs. 4,139, Hooshiarpoor Rs. 7,579, Kangra Rs. 660, total Rs. 12,378. So that there has been an increase under this head of Rs. 17,590. The cause of this is mainly owing to great increase in realizations from revenue of lapsed and resumed maafees for the broken periods preceding their being brought on the rent roll, and to increase in rent derived from alluvial lands.

Under the second head, Miscellaneous revenue, the results are—

Jullundur,	Rs. 2,212
Hooshiarpoor,	„ 3,511
Kangra,	„ 8,848
Total, ..	„ 14,571

In 1868-69, the increase aggregated Rs. 16,678. This year, though there has been a noticeable increase from this source in the two first named districts, there has been a great falling off in Kangra, chiefly under sale proceeds of wood from rukhs and forests, “which amounted to Rs. 10,361 in 1868-69, but was only Rs. 3,946, in 1869-70.” The Deputy Commissioner accounts for this thus—“This decrease in the sale of timber is in “a great measure attributable to the closing of the works on the Kangra Valley road, the

"contractors on which used to purchase large quantities for burning lime and soorkhee &c., for timber, for the supply of which they had contracted."

4. There has been a very considerable falling off in the income under this head of **Sudder Distilleries.** revenue as compared with last year, viz. :—

1868-69	..	..	..	Rs.	71,989
1869-70	..	..	..	"	56,756
				Difference	15,233

This is no doubt owing to the high prices of food prevailing nearly throughout the year, and to the various other local and special causes noted in the district reports; the falling off is chiefly observable in the Jullundur and Kangra districts. The Deputy Commissioner Jullundur attributes it, as above noted, in a great measure to the high prices which prevailed during the year; while the Deputy Commissioner Kangra appears to infer that the decrease in his district is owing to the discontinuance of large Public Works, and the consequent withdrawal of a large body of laborers, who consumed a considerable quantity of liquor. I do not think myself that either of these causes are sufficient to account for the very great difference shewn in the results of the two years. It is possible that the desire for drink may be actually decreasing in the country, or that there is, as would be natural, a greater resort to European liquor, if, as stated by Deputy Commissioner Jullundur, it can be purchased at as cheap a rate as the Distillery liquor.

5. There has been a considerable increase in the income under this head. It is **Excise on drugs.** Rs. 46,822 against Rs. 44,979 last year, but the increase has only occurred in Hooshiarpoor. In the other two districts, there has been a falling off, attributed by Deputy Commissioner Jullundur for his district, to the hardness of the times. I would call attention to Deputy Commissioner Jullundur's remarks on the acreage duty on opium.

6. The revenue from this source amounted to Rs. 56,890 for the entire **Income Tax.** Division, and for 1868-69 the income from the Certificate Tax was only Rs. 22,530. No remarks are given by any of the Deputy Commissioners to account for this great increase.

I quite concur in the remarks offered by Deputy Commissioner Jullundur, that an officer should be specially deputed for the assessment of Income Tax; to carry out the assessments thoroughly and fully in a district would employ one officer's whole time for months, and, although I am well aware that the Deputy Commissioners of this Division have taken great pains in their assessments, it would only be just to them, and to the people, to devote their time to the work freed from constant distractions caused by pressure of other duties.

7. The net receipts of the year under review were somewhat, though very little, **Stamps.** less than those of the previous year, thus—

1868-69	..	..	..	Rs.	3,25,126
1869-70	..	..	..	"	3,23,763
				Difference	1,373

In last year's report it was noted that "an enormous increase of revenue under this head had resulted."

But while there is very little appreciable difference in general results this year, the increase and decrease in the rates of judicial and non-judicial stamps is very marked, the former shewing a decrease of 35,300, and the latter an increase of 33,100 as compared with the figures of 1868-69. The Deputy Commissioner Jullundur refers this in some measure to the scarcity of the past year having thrown the people into the hands of the money lenders. The Deputy Commissioners Hoshiarpore and Jullundur do not remark on the cause of difference. The proportion of judicial stamps sold this year is far in excess of the estimate of 1868-69, which gave the rates at one-fourth or 25 per cent of judicial stamps—para. 34, Financial Commissioner's report for 1868-69—while in this Division the proportion of non-judicial to judicial stamps sold is 40 per cent—91,654 to 2,21,815.

Alluvion and Diluvion. 8. The following figures will best exhibit the results here :—

District.	Alluvion.	Diluvion.	Difference.
Jullundur,	7,804	2,054	5,250
Hoshiarpore,	3,805	1,021	2,774
Kangra,	652	89	563
Total, ...	11,761	3,174	8,587

So that the State gained Rs. 8,587 to the rent-roll.

PART II.—ADMINISTRATIVE.

9. The results shown for the last year are even more satisfactory than those noted in 1868-69. At any rate, as regards Jullundur, only 3 **Coercive measures.** Dustaks were issued altogether, against 368 in 1868-69 and 1,481 in 1867-68. The plan adopted by Mr. Saunders, as given in his report, appears to be an admirable one, and I would recommend its general adoption.

In Hoshiarpore 1,109 Dustaks were issued, against 1,178 last year; and in Kangra 223 to 129. No satisfactory reasons are given to show the necessity of such frequent resort to harsh measures.

The results of the Jullundur District are very satisfactory, and evince a careful supervision and a sound state of revenue.

I regret to see that the number of Dustaks issued in Hoshiarpore continues very high, it is a trifle less than in the preceding year, but very much in excess of the return for 1867-68. The Deputy Commissioner has not noticed the cause.

10. **Tuccavee** has been freely given in Jullundur and Hoshiarpore, but in Kangra, **Tuccavee.** owing to the nature of the District, no advances are applied for or granted. The amounts for the two first named districts are—

Jullundur,	.. .. .	Rs. 20,137
Hoshiarpore,	.. .. .	„ 8,840
Last year it was—		
Jullundur,	.. .. .	„ 7,528
Hoshiarpore,	.. .. .	„ 5,147

In Kangra, an advance of Rs. 2,000, made to Mr. Montgomery, the proprietor of the “Rambagh” China Grass plantation at Kangra, is still shown as unadjusted, but the period allowed for repayment has not elapsed as yet. The results in the Jullundur and Hoshiarpore districts are very satisfactory, and the number of wells springing up in every direction in the Jullundur district especially shew that the money is well laid out. I concur with the Deputy Commissioner Jullundur’s remarks that it would be well to allow zemindars a little more law in the repayment of the first instalment.

The demand for Currency Notes is still steadily increasing, but I must repeat the complaint made in the report last year, that the treasuries are not kept properly supplied with Notes. A few days since, on sending to the Kangra treasury, there were no Notes available under Rs. 500.

The Deputy Commissioner of Jullundur has devoted the greater part of his report to this subject, and the result of his efforts appears to be very satisfactory in the accomplishment of a trustworthy record.

Mr. Saunders complains bitterly of the evil state of the Putwaries’ records in his district, and doubts the practicability of effecting any radical reform without additions to the Revenue Staff.

The Deputy Commissioners Jullundur and Hoshiarpore complain of the state of their record rooms, and I trust that some measures may speedily be adopted to grapple with the ever increasing mass of records which cumber our district offices.

The reports of the Deputy Commissioner Kangra on this head are satisfactory; as are those of Deputy Commissioner Jullundur, with the exception of Sirdar Ameer Singh, whose estate appears heavily involved.

There has been an increase of cases instituted in Jullundur and Kangra, of 647 and 526 respectively; in the former district the increase is mainly due to Registration, in the latter to Settlement, Registration, and Miscellaneous. In Hoshiarpore, there has been a decrease of 243, under the head of accounts chiefly.

PART IV.—STATISTICAL AND MISCELLANEOUS.

The difference in the number of transfers by sale or gift in this and the preceding year is very marked in the Hoshiarpore district, whose statements shew 1,186 such transactions in 1869-70, to 112 in 1868-69. The Deputy Commissioner has not noticed this subject.

The Hoshiarpore statement shows an increase of 87,000 acres under cultivation this year over the total of 1868-69, while both Jullundur and Kangra shew a considerable decrease.

LAHORE DIVISION.

This Division was presided over by the following officers :—

Major J. E. Cracroft, from 1st April to 7th November 1869.

Mr. J. W. Smyth, 8th November 1869 to 10th March 1870.

Mr. Lepel H. Griffin, 11th to 13th March 1870.

Major W. G. Davies, assumed charge of the Division on the 14th March 1870, and has submitted the following report :—

PART I.—FISCAL.

Demands, Collections
and Balances of Land
Revenue.

2. The following comparative statement shows the Demands, Collections, and Balances of Land Revenue, during the year under review, as compared with 1868-69 :—

DISTRICT.				Demands.	Collections.	Balances.		
Lahore,	...	...	... { 1868-69, 1869-70,	4,28,537 5,02,112	4,15,524 4,96,547	13,013 5,565
Ferozepoor,	...	...	... { 1868-69, 1869-70,	4,68,973 4,68,644	4,66,983 4,67,438	1,990 1,206
Goojranwalla,	...	...	... { 1868-69, 1869-70,	4,15,457 4,43,298	4,07,461 4,42,193	7,996 1,105
TOTAL,				...	{ 1868-69, 1869-70,	13,12,967 14,14,054	12,89,968 14,06,178	22,999 7,876

Of the balance of Rs. 7,876, Rs. 459 was in train of liquidation, Rs. 3,606 doubtful or undetermined, and Rs. 3,811 nominal. Full explanations in regard to the items making up these balances will be found in the Deputy Commissioners' reports. The state of the Balances in Ferozepore and Goojranwalla is satisfactory; so also in Lahore. The item of Rs. 3,606 doubtful in this district, being on account of the jumma of several villages transferred to the Ferozepoor district under the operation of Punjab Government Notification No. 197, at page 97 of the *Punjab Gazette* of 11th February 1869.

The demand for 1869-70, in Ferozepoor, was that for which sanction was solicited, but your No. 109, dated 6th January 1870, sanctioned Rs. 4,68,956, disallowing a reduction of Rs. 312, shown in the rent-roll; this was, however, after explanation, sanctioned in your No. 1706, dated 24th March 1870: the Deputy Commissioner has accordingly rightly shown the demand at Rs. 4,68,644.

Causes of increase.

3. The amounts and causes of increase are shown in the subjoined statement :—

DISTRICT.	By lapses and resump-tions of reve-nue free lands.	By revision of assign-ment from Regular Settlements or otherwise.	By alluvion.	By progressive jumma.	Miscellaneous.	TOTAL.
Lahore,	118	87,533	2,181	...	...	89,832
Ferozepoor,	252	...	2,530	90	8	2,880
Goojranwalla,	794	31,706	252	...	...	32,752
TOTAL, ...	1,164	1,19,239	4,963	90	8	1,25,464

The large increase of Rs. 31,706 in Goojranwalla, the Deputy Commissioner explains, is due chiefly to the change introduced during the late revision of settlement in that district, by which the land is assessed to *grazing tax* in place of *cattle*, or, in other words, a certain area is allotted for grazing purposes in each village, and assessed in place of the *tirnee*, which was a direct tax on cattle. There is no doubt that the former, wherever practicable, should be adopted as a system in every way preferable to the uncertain *tirnee*. It is probable that some portion of the increase in the Lahore district is due to the same cause.

4. Similarly, the following statement shows the causes of decrease:—

DISTRICT.	By grant of land revenue free.	By revision of settlement, or re-duction of assess-ment.	By diluvion.	By lands being occupied by Go-vernment.	By territorial transfer.	TOTAL.
Lahore,	11	14,022	2,212	12	...	16,257
Ferozepoor, ... ..	...	312	2,896	1	...	3,209
Goojranwalla,	191	4,186	474	...	60	4,911
TOTAL, ...	202	18,520	5,582	13	60	24,377

The item of Rs. 312, reduction in Ferozepoor by revision of settlement or reduction of assessment, refers apparently to diluvion in the Mumdote and Sursurree jageers, which was sanctioned in your No. 1,706, dated 24th March 1870, and should have been shown as decrease by diluvion.

5. The income from fluctuating sources of land revenue was in—

	1868-69.	1869-70.
Lahore,	Rs. 22,998	Rs. 93,414
Ferozepoor,	„ 539	„ 6,922
Goojranwalla,	„ 31,121	„ 1,533

The income in Lahore is made up principally of two items, viz, Rs. 18,282 by revision of assessments, progressive jummas &c., and Rs. 67,961 water advantage revenue. The increase is entirely attributable to the latter source of income. The Deputy Commissioner adds, however, that in this item is included a sum of Rs. 15,321 on account of arrears for 1868-69. The increase in Ferozepoor is due to the revenue of lapsed and resumed mafees for broken periods, and the revenue of alluvial lands; while the decrease in Goojranwalla is accounted for by the fact that during 1868-69 Rs. 30,151 was realized on account of revision of assessments for broken periods.

Miscellaneous Revenue. 6. The income from miscellaneous sources was as follows:—

	1868-69.	1869-70.
Lahore,	Rs. 74,558	Rs. 64,687
Ferozepoor,	„ 2,280	„ 2,237
Goojranwalla,	„ 46,276	„ 19,862

The income under this head in Lahore, during the year under report, was principally from Rukhs, either as tirnee or grazing dues, or from sale of wood, which brought in together Rs. 53,990. The income from Rukh leases alone in Goojranwalla amounted to Rs. 17,376.

In addition to the income shown above, in Lahore Rs. 191, in Ferozepoor Rs. 241, and in Goojranwalla Rs. 6,856, was collected during the year on account of previous years.

7. In Lahore the decrease is almost entirely attributable to Rukhs, 16 of which were transferred to the Forest Department, three alienated under the **Causes of decrease in Miscellaneous Revenue.** rules for leasing waste lands, while one was made over to Nubbee Bux in consideration of his constructing a Serai at Raiwind at his own cost. There was also a decrease of Rs. 4,366, the Deputy Commissioner reports, owing to plots of Rukh land cultivated, being assessed and brought on the regular rent-roll. The decrease in Goojranwalla is in a measure attributable to the fact that an exceptional item of Rs. 8,267, on account of miscellaneous receipts of the Settlement Department, was credited during the preceding year, but is mainly due to an unrealized balance of Rs. 33,821 on account of the Rukh leases of the year under report. A special report on this subject has lately been submitted. It will suffice therefore to state here that the existence of this large balance is due to unavoidable causes, chiefly a severe epidemic which attacked and carried off large numbers of the cattle in this District.

* * * * *

9. In Goojranwalla and Ferozepoor there has again been a decrease in income from still-head duty; while Lahore has in this respect reverted to its condition in 1867-68, when the income under this head amounted to Rs. 30,513. The Deputy Commissioner of Lahore is of opinion that “the general rise in the price of grain has tended materially to affect the abkaree revenue,” but that the

decrease "may more particularly be ascribed to the fact that goor (the chief ingredient "used in the manufacture of country liquor), has been raised from Rs. 1-4-0, per maund "during 1868-69, to an average rate of Rs. 4 per maund during 1869-70." The reduced number of shops is also given as a cause for decrease. In Goojranwalla the decrease is attributed to the famine. The Deputy Commissioner adds that he does not think it is attributable to smuggling or illicit manufacture. The Deputy Commissioner of Ferozepoor, while attributing the decrease in his district to the famine, mentions incidentally, that of 36 persons punished for breach of abkaree rules, 35 were concerned in smuggling from the Furreed Kote ilaqua. The Deputy Commissioner adds, that "from "these facts it may be gathered that extensive smuggling goes on, for these cases were "detected in the absence of any special preventive arrangements; the undetected cases "must be very numerous."

10. There is no doubt that the general decrease is primarily due to the great scarcity which prevailed throughout the Province during the past year: the same cause has produced the same effect more or less everywhere. With regard to the Deputy Commissioner of Ferozepoor's remarks on the smuggling which goes on there from the Furreed Kote territory, enquiries will be made, and with reference to His Honor the Lieutenant Governor's orders, contained in para. 5 of his Secretary's letter No. 635 of 18th September 1865, published with Financial Circular No. 54 of 27th September 1865, endeavours will be made to induce the Raja to extend the sudder distillery system to his territory.

* * * * *

In regard to the large decrease in Lahore, the Deputy Commissioner reports that "under the provisions of Government Notification No. 1202, dated 9th March 1865, the "rule prohibiting growers of opium from retaining more than 5 tolahs each for their own "use was withdrawn, and in consequence thereof the lessees would not bid more for "their respective leases during 1868-69, representing that the withdrawal of the prohibi- "tion was likely to involve them in considerable loss."

This explanation however is not satisfactory, because whatever effect the construction put upon the orders referred to by the Chief Court in the case of the *Crown v. Goolab* (No. 35, Criminal Judgment, *Punjab Record*, September 1869,) may have had, that effect could scarcely have lasted beyond the date of the revised Notification, No. 58 of 19th April 1869, by which the sale of opium by cultivators in Districts in which the acreage system is in force, is prohibited *except to a licensed contractor or his Agent*, so that if no other cause were at work, the income during 1869-70, should have been greater than in 1868-69, during which there was no such prohibition, and the possession of opium in any quantity by *any one* was declared to be lawful. The Deputy Commissioner will be asked for further explanation on this point.

12. The total charges under this head amounted to, Rs. 570 in Lahore, Rs. 1,326 in Ferozepoor, and Rupees 21 in Goojranwalla, so that the net receipts amounted to—

Rupees	32,318	in Lahore.
"	15,045	in Ferozepoor.
"	8,384	in Goojranwalla.

13. The state of the balances was as follows :—

	Balances of the year.	Previous year's arrears.	Total.
Lahore,	Rs. 445	"	Rs. 445
Ferozepoor,	" 404	Rs. 200	" 604
Goojranwalla,	" "	" 2	" 2

The balance of Rs. 604 in Ferozepoor is reported to be irrecoverable; that of Rs. 2 in Goojranwalla has since been recovered. The Deputy Commissioner of Ferozepoor ascribes the loss in his District to carrying out the instructions contained in Book Circular 23 of 1867, but I would remark that he appears to have acted on it too literally. It merely recommended the adoption as far as possible of the system of cash payments in advance, as preferable to one of taking as security house property pledged by the contractor, which might not always be held on a good or clear title. It was of course not intended that proper precautions should not be taken in cases where there were doubts of the ability of the lessee to fulfil his engagements, and this the Deputy Commissioner has been told, moreover, in such cases, two months' advances should be taken, and since the issue of the consolidated Circular, No. 14 of 1868, it has been the rule to do this.

14. The area under cultivation of Poppy, and paying an acreage duty was—

	In 1868-69.	1869-70.
In Lahore,	912 acres.	894 acres.
" Ferozepoor,	423 "	329 "
" Goojranwalla,	102 "	144 "

On this point the Deputy Commissioner of Goojranwalla has offered the following remarks :—

" I would myself stop the cultivation of opium in this district. I would confine the cultivation in the Punjab to a few districts only. In this district, with an area of over 2,500 square miles, we have only 144 acres under cultivation, so that clearly the privilege is not highly prized, and would be no hardship on the zemindars to cancel it." It is unnecessary to make any comments on this, both because an annual report is not the place for such discussions, and because the best method of obtaining a revenue from opium has lately formed the subject of special enquiry and report, to which I have contributed my quota.

15. The assessments to Income Tax during the past year, as compared with the income from the Certificate Tax in 1868-69, was as follows :—

	Certificate Tax.	Income Tax.
Lahore,	Rs. 30,503	Rs. 63,749
Ferozepoor,	" 7,252	" 11,918
Goojranwalla,	" 3,621	" 13,430
TOTAL,	41,376	89,097

In Ferozepoor and Goojranwalla the entire assessments were realized, but Rs. 594-14-1 and 612-4 respectively, had afterwards to be refunded. In Lahore, Rs. 63,598 was realized, of which Rs. 565 was subsequently refunded, and Rupees 151 remained in

balance at the close of the year. The causes of the large proportional increases in Lahore and Goojranwalla, especially in the latter district, have not been adequately explained by the Deputy Commissioners of those Districts.

The amounts and per-centages paid by the different classes of persons, &c., liable to the Tax, were as follows :—

	Amount.	Per-centage.	Per-centage of Certificate Tax during 1868-69.
By Government Servants	Rs. 22,438	25	24
„ Servants of Companies,	„ 13,224	14.8	14
„ Other persons,	„ 53,352	59.8	58.9
„ Companies,	„ 83	.09	2.5
TOTAL,	Rs. 89,097		

The difference in the per-centage levied from Companies is explained by the fact, that the tax assessable on the Railway Company at Lahore has not been realized, pending the result of a reference made to Government through your office as to the proper amount leviable. The tax in its present form will never bring in much to the Exchequer. The scale is pitched too high; if it were made to embrace income commencing from 100 Rs. a year, the yield, even @ 1 Re. per cent. would be very large. A direct tax to be successful in this country must be so devised as to touch the masses.

16. The receipts and charges on account of stamps are shown in the subjoined abstract.

DISTRICT.	Total Receipts.			Total Charges.			Net amount from all sources credited to Government.		
Lahore,	1,75,698	...	...	10,917	...	...	1,64,781	...	...
Ferozepoor,	71,075	...	...	4,604	...	...	66,471	...	...
Goojranwalla,	52,610	...	...	2,283	...	...	50,327	...	...
TOTAL, ... 1869-70,	2,99,383	...	...	17,804	...	...	2,81,579	...	...
TOTAL, ... 1868-69,	2,95,991	...	...	20,120	...	...	2,75,871	...	...

The decrease in income from Judicial Stamps has not been accounted for by the Deputy Commissioner of Goojranwalla. In Lahore, the Deputy Commissioner is of opinion that the decrease under this head "is owing solely to a falling off in the number of suits instituted in Civil Courts; the poorer classes being obliged to avoid litigation as much as possible in consequence of the general rise in the price of grain of every description." In Ferozepoor it will be observed that there has been an increase, but this is accounted for by the fact that settlement operations are in progress in the Mokut-sur pergunnah of that district, and in consequence a larger demand for stamps has arisen there than usual. The Deputy Commissioner adds, also, that under the operation of

Government of India Notification No. 2892, dated 23rd August 1869, judicial Stamps were no doubt used for non-judicial purposes.

18. There has been a general rise in the income from sale of non-judicial stamps. The Deputy Commissioners of Ferozepoor and Goojranwalla have furnished no explanation; but from statistics furnished by the Deputy Commissioner of Lahore in his report, and in Appendix VIII, showing separately the income during 9 months under Act X of 1862, and 3 months under Act XVIII of 1869, it is fairly inferable that the increase to some extent at least is due to the latter Act. Of the Rs. 31,358 realized in Lahore under this head, the Deputy Commissioner reports that Rs. 21,197 were received during the first 9 months, that is, prior to the introduction of Act XVIII of 1869, while Rs. 10,161, were received during the last 3 months, subsequent to that enactment coming into force.

* * * * *

20 The Deputy Commissioner of Lahore reports that no cases of redemption of land revenue occurred during the year in his district; nor was the income on account of sale of waste lands of much consequence; only two plots, in area 74 acres, were alienated under the waste land rules for Rs. 214. The statement, No. IX, under this head, has been discontinued in accordance with your office Circular Memo. No. 2119 dated 8th April 1870, and the Deputy Commissioners of Ferozepoor and Goojranwalla have not alluded to the subject in their reports.

Changes from river action.

21. The following was the result of the changes from river action during the year under report:—

			Increase.			Decrease.
Lahore, ..	..	Rs.	2,469	..	Rs.	3,265
Ferozepore, ..	..	"	5,678	..	"	1,309
Goojranwalla, ..	..	"	316	..	"	470
TOTAL, ..	..	Rs.	8,463	..	"	5,044

It would be an improvement if the increases and decreases were shown separately for each river, we should then have some means of comparing the losses in one district with the gains in another. This there are no means of doing where a district is affected by the action of more than one river.

Land occupied by Government for public purposes.

22. The following abstract shows at a glance the area and compensation paid for land taken up by Government for public purposes during 1869-70:—

DISTRICT.	Purpose for which taken up.	Area of land taken up in acres.		Amount of compensation of every description paid.			Annual reduction in Govt. rent roll.	
		A.	R. P.					
Lahore, ...	For Canals, ...	731	...	Rs. 8,264	...	...	132	...
Ferozepoor, ...	For roads, buildings, and miscellaneous works, ...	42	...	...	...	...	16	...
Goojranwalla, ...	For Railways, ...	57	...	4,034	...	...	26	...

The land taken up in Lahore was for the Kutora and Sohag Canals; and that taken up in Goojranwalla for the Punjab Northern State Railway. The compensation paid in Goojranwalla would appear at first sight excessive, but the Deputy Commissioner explains that "it includes the purchase of mafees, houses, &c., and not mere land, and is by no means unreasonable."

The case of compensation payable to Hurree Singh for his land taken up for the Wazeerabad Serai in 1863-64, and referred to at para. 25 of last year's report, continues to be shown as pending by the Deputy Commissioner of Goojranwalla, in his Annual Statement No. XI, but, I am glad to be able to say was finally disposed of in May last.

24. The rules appear hitherto to have worked satisfactorily; but no remarks under this head appear necessary, as the new rules ceased to have effect on the 1st June 1870, when the "Land Acquisition Act, 1870," came into force.

25. In Lahore, a new assignment of six entire villages, assessed at Rs. 3,200, was made to Raja Hurbuns Singh in order to complete his jageer. In Goojranwalla, a mafee of Rs. 215, sanctioned in favor of the Grunthee of Maharaja Runjeet Singh's Samadh at Lahore, and which had been erroneously resumed, was restored during the year under report, and it is this which is shown by the Deputy Commissioner of Goojranwalla as a new assignment. The additional jumma of Rs. 3,725, shown by the Deputy Commissioner of Ferozepoor "from other causes," is explained by him to be on account of land thrown up by the action of the river; what he means by this is not very clear, and he will therefore be asked to explain his meaning. Accretions to jageer estates can scarcely be classed as new land revenue assignments. I do not imagine it was ever intended that the entries in Statement XII should be affected by the action of the river.

The additions and reductions from errors, shown by the Deputy Commissioner Lahore in his Statement No. XII of land revenue assignments, is not clear. He shows an additional assignment of Rs. 24,119 from errors, and a reduction of Rs. 4,514 from the same cause. An explanation will be called for and submitted to your office in due course.

The reductions shown in revenue assignments "from other causes," in all three districts, are said to be due to lapses and resumptions of rent free tenures, as under—

Lahore,	..	Rs. 6,681
Ferozepoor,	..	„ 5,176
Goojranwalla,	..	„ 635

but it is not clear why if Rs. 3,725 in Ferozepoor were added on account of land thrown up by the action of the river, some reductions were not made on the same account.

The reductions and additions in Ferozepoor were all from lapses and new grants; so also in Goojranwalla, with the exception of one pension of Rs. 43, received by transfer during the year.

In Lahore, 90 pensions, aggregating in value Rs. 15,287, lapsed, and 20 pensions, aggregating in value Rs. 7,537, were new grants during the year under report, the remaining reductions and additions being on account of transfers.

PART II.—ADMINISTRATIVE.

* * * * *

As regards the increase in the number of dustaks issued in Lahore, the Deputy Commissioner reports that "this excess is however nominal, because Coercive measures for realization of revenue. Dustaks. "there were hardly any dustaks issued for the previous khurreef "kists last year, owing to delay in distributing the new jumma over "holdings." The increase in Goojranwalla, the Deputy Commissioner states, is "owing "principally to the effect of Circular of Financial Commissioner enjoining greater punctu- "ality in the realization of the revenue, and to the pressure put on the Tehseeldars in consequence."

Compared with the other districts, the per-centage of disbursements to receipts in Goojranwalla is extraordinarily low, and requires explanation.

With one exception, in the Goojranwalla district, no coercive measures were resorted to.

* * * * *

29. The tuccavee advances made during the year amounted to—

	Rs. 4,125	in Lahore,
Tuccavee.	„ 14,620	in Ferozepoor,
	„ 7,472	in Goojranwalla,

and with the exception of Rs. 2,020 sanctioned for the purchase of bullocks in Goojranwalla, were all made for the construction of wells. In Lahore 49, in Ferozepoor 118, and in Goojranwalla 15, pucca wells were completed, while in Lahore 13, in Ferozepoor 51, and in Goojranwalla 37, others were commenced, though not completed during the year. With the exception of a sum of Rs. 257 in Lahore, all advances falling due were collected. The Deputy Commissioner reports that the realization of this sum was unavoidably suspended owing to losses sustained in consequence of drought.

30. In the Goojranwalla district, the Deputy Commissioner, Lieutenant Colonel Babbage, is of opinion that a strict enforcement of the rules for granting tuccavee advances is not calculated to encourage such advances. He states that "when a man has paid for the iron and wood work for his chuck, and for the bricks for the well, he has provided all "but a fraction of the expense of the well, and with a little skilled help can construct the "well; he wants the advance to pay these items, especially the bricks, which he must "provide long before he can commence work, for bricks are nowhere as a rule to be bought "ready made in this district." But I would remark with reference to the foregoing, that it is nowhere laid down that the applicant must at his own cost first supply the bricks for his well. All that is stipulated for, is that he should bear some portion of the cost of the work, and his intention to do this would be sufficiently evidenced by his excavating the shaft of the well, making preparations for burning bricks, &c.

31. The Lahore treasury was managed by Mr. Parker, from 1st April to 12th May 1869, by Mr. Rowe, from 13th May 1869 to 20th February 1870, and by Mr. McAuliffe, from 21st February to the close of the year. Treasuries how, and by whom managed. The Goojranwalla treasury was under Mr. Raynor entirely, except from 19th to 31st March 1870; while the Ferozepoor treasury was managed by Mr. Knox, Deputy Commissioner, Mr. Cowan, Assistant Commissioner, and Mr. Field, Extra Assistant Commissioner. I am unable to speak to the manner in which they were managed from personal knowledge, and, so far as I know, they do not appear to have been inspected by the Accountant General.

32. Under this head, the Deputy Commissioner of Lahore notices the transfer of the cash transactions of the treasury to the Bank of Bengal. He reports as follows :—

“In this district the cash transactions of the treasury have now been for three years under the management of the Bank of Bengal, and the change effected thereby has hitherto worked satisfactorily, no complaints to the contrary having yet been received in this office. The chief object with which the change is presumed to have been introduced has, however, not been obtained. On the contrary (as already reported in previous years), instead of diminishing work, the clerical labor of the office has been materially increased thereby, while the responsibility of the treasury officer continues the same as under the former system; the only difference being, that the hard cash is no longer under his charge, though not a single item can be paid away from the treasury without that officer's signature being attached to the order authorizing the disbursement.”

33. The question of revision of treasurer's securities is not referred to by the Deputy Commissioners of Lahore and Ferozepoor, whom it principally concerns; or rather the Deputy Commissioner of Ferozepoor passes it over with the remark that “they (the securities) are in accordance with the old rule.” Both these officers will now be called on to report the steps they have taken to carry out the instructions contained in Financial Commissioner's Book Circular No. 2 of 1870. The Deputy Commissioner of Goojranwalla remarks that the treasuries of his district are under charge of the Lahore treasurer, and the duty of verifying the treasurer's securities of course devolves on the Deputy Commissioner of Lahore.

34. The following comparative abstract shows the value of Notes received from and paid to the public on account of sums due to or by Government, in Lahore and Goojranwalla.

			<i>Received.</i>	<i>Paid.</i>
Lahore ..	..	{ 1868-89, 1869-70,	75,41,630 71,52,160	74,04,630 68,37,200
Goojranwalla ..	..	{ 1868-69, 1869-70,	<i>Not known.</i> 19,170	<i>Not known.</i> 19,900

Unfortunately the statistics furnished by the Deputy Commissioner Ferozepoor include transfers from and to other districts.

35. There has again been an increase in the number and value of Money Orders issued and paid in Lahore, but in Goojranwalla there is a considerable decrease, as will be seen from the following statement :—

DISTRICT.	Year.	ISSUED.		PAID.		Commission realized.
		No.	Value.	No.	Value.	
Lahore, ...	1868-69	1,493	74,845	3,334	1,37,217	Not known.
	1869-70	1,942	87,866	3,460	1,45,344	
Ferozepoor, ...	1868-69	1,113	23,476	233	16,170	285
	1869-70	743	29,256	278	15,724	345
Goojranwalla, ...	1868-69	317	13,663	242	11,937	159
	1869-70	236	6,145	192	9,522	100

The Deputy Commissioner of Goojranwalla reports as follows :—

“The work continues to be carried on as a branch of the treasury, as no one could be induced to furnish security of Rs. 1,000 and become agent, when the income on an average is about one rupee per month. One per cent. is charged on an order to Lahore, while it can be obtained in the shape of a Hoondee for 6 or 8 annas, unencumbered by any stipulation of fresh fees at the end of four months, or confiscation at the end of twelve months. The remuneration is not sufficient to pay, but might well be joined on to other establishments, such as Banks or Post Offices, and to this latter in Goojranwalla it might now well be joined; and the relief to my district office would be considerable.”

The Deputy Commissioner of Ferozepoor reports that “the Money Order arrangements are now in the hands of Messrs. Jamsedjee and Co., Parsee Merchants. A good deal of business appears to be transacted, but solely amongst Europeans.” He is of opinion that the charges are very high; that a Hoondee can be obtained from the bazaar much cheaper, and that those who know this, prefer to patronize native bankers. This and other points have been noticed in former reports and require attention.

In Lahore, the work is at present carried on by the Head Clerk of the district office to the detriment, it is believed, of his more legitimate duties. The Deputy Commissioner will be asked to endeavour to relieve him of the charge of the Money Order Agency, there should be no difficulty in effecting this, as the income is reported to amount to an average of Rs. 33 a month, and will doubtless increase for some time at least.

36. The following comparative statement shows the revenue business instituted, disposed of, and pending. The state of the pending files is satisfactory.

Revenue Business. The cases in Lahore and Goojranwalla were all disposed of on trial, while in Ferozepoor, 5,294 were so decided, 227 being adjusted, and 72 struck off on default.

DISTRICT.	Year.	Pending at commencement of year.	Instituted during year.	Total for disposal.	Total disposed of.	Pending at close of year.
Lahore, ...	1868-69,	58	5,808	5,866	5,854	32
	1869-70,	32	7,899	7,931	7,888	43
Ferozepore, ...	1868-69,	22	4,736	4,758	4,688	70
	1869-70,	70	5,539	5,609	5,593	16
Goojranwalla, ...	1868-69,	74	2,546	2,620	2,430	190
	1869-70,	190	1,765	1,955	1,892	63
TOTAL, ...	1868-69,	154	13,090	13,244	12,952	292
	1869-70,	292	15,203	15,495	15,373	122

The increase in Lahore and Ferozepoor is chiefly under the heads, Settlement, Land Revenue, Registration, and Miscellaneous. In Lahore it is due, except under the head Land Revenue, to the close of settlement operations; while under land revenue, the increase is owing to an increased number of Dustaks issued during the year. In Ferozepoor, settlement cases have increased under the operation of your office Circular 59 of 1869; land

revenue cases, owing to a larger number of applications for tuccavee; and registration, owing to more transfers of landed property, which the Deputy Commissioner is of opinion was caused by the drought. The Deputy Commissioner of Goojranwalla has not explained the large decrease in his district, he will be asked to supply this information.

The date on which the oldest pending case was instituted was, in Lahore, 1st July 1869, in Ferozepore, 6th January 1870, and in Goojranwalla, 1st April 1869. The two latter are reported to have been since disposed of.

37. The following statement shows the number of appeals in the Revenue Department, instituted, for disposal, disposed of, and pending, with their average duration during the year under review.

Court in which appeal is heard.	FOR DISPOSAL.			DISPOSED OF.				Pending at close of the year.	Average duration.
	Pending from last year.	Instituted during the year.	Total.	Confirmed.	Reversed.	Modified or returned for re-investigation.	Total.		
Depty. Commissioner Lahore,	...	8	8	6	...	2	8	...	Days. 42
Do. Ferozepore, ...	...	5	5	2	3	...	5	...	21
Do. Goojranwalla, ...	39	7	46	39	7	...	46	...	41
Commissioner Lahore, ...	6	184	190	130	14	28	172	18	37

There has been an increase of 100 in the number of cases instituted during the year over 1868-69 in this Court, but this is owing to Civil Appeals being heard on the Revenue side.

38. In Lahore, the Deputy Commissioner reports that "the putwarees were employed in the Settlement Department till the month of July 1869, hence no papers were prepared by them during the year. They have now commenced work in the district, and will file the prescribed records at the close of 1870-71." In Goojranwalla the annual papers have been furnished, "but not with such punctuality as is desirable. They have been nearly all examined." The Deputy Commissioner of Ferozepore, Mr. Knox, on this subject writes as follows:—

"I do not consider the putwarees, as a body, efficient men. I have often observed their ignorance as to the state of transfer of land and such like, in cases coming before me. The Tehseeldars are much too hard worked to devote a good portion of their time to looking after the putwarees. Under Financial Commissioner's Circular 140 of 1869, the Kanoongoes were relieved of extra duties, and directed to hold a more strict supervision on the work of their subordinates. I trust that this may cause the putwarees to be more alert in the prosecution of their duties. I find that in many cases the putwarees do not live at their head quarters, and in some cases the Putwar-Khanas have not been built: attention of Tehseeldars has been drawn to this subject" It is doubtful if much advantage is derived from the preparation of the prescribed annual

papers; my own experience goes to shew that while their preparation involves enormous labor, they are more likely to mislead than assist in the decision of disputes regarding land. Under our system also it must, I fear, be confessed that the village Putwaree is a most corrupt and intriguing individual, the fruitful source of much vexatious litigation.

39. The state of the records at the Lahore Sudder Kutchery continues unsatisfactory. The new building is ready, but racks to receive the records have yet to be put up, how this can best be done is now under discussion, and it is hoped that ere long a decision will be come to, and a commencement be made towards transferring the records to the new and spacious rooms provided for them in the magnificent block of Kutchery buildings now rapidly approaching completion. In Ferozepore and Goojranwalla the records at the Sudder are reported to be in good order, but the accommodation allotted to them in the miserable building called a Kutchery in the former station is far from sufficient. In the latter district, the Deputy Commissioner reports that they were examined in November by Mr. Melvill, Officiating Financial Commissioner, "who seemed satisfied." The Deputy Commissioner of Ferozepore, however, reports that "the arrangement of the records is not being carried on on the Mouzawar system, as prescribed in Book Circular 18 of 1869, for want of funds." This is probably due to the deficiency of space in any one of the record rooms to which allusion has been made above.

40. In the Ferozepore district, the Tehseel records are reported to be in good order. The Deputy Commissioners of Lahore and Goojranwalla have offered no remarks on the state of the tehseel records of their districts. I confess I was not much impressed with the manner in which the records are kept in the Sudder Tehseel at Ferozepore, and, while there, pointed out to the Deputy Commissioner how improvement might be effected at little or no cost.

41. The estate of the late Sirdar Sadho Singh of Pudhana continued under the management of the Lahore District Court of wards, pending the result of a Civil Suit brought by the male collateral relatives of the deceased against his sister, claiming the estate in default of lineal male heirs. Sirdar Surroop Singh Mulwai, continued under the guardianship of this Court also, but he has since been released from its control, under orders of Government, received with your No. 2,763 dated 10th May 1870.

42. In Ferozepore, Sirdar Soochat Singh continued under the guardianship of the District Court of wards. The Deputy Commissioner reports that "his education has been conducted by a private teacher, and he can read Persian and Oordoo tolerably well." The Deputy Commissioner adds that he saw him in camp, and encouraged him to prosecute his studies. Two successive guardians of this minor died during the year, and the Deputy Commissioner states that these losses have somewhat interfered with the management of the estate.

43. In Goojranwalla, Peer Mahomed and Hoosein Khan continued under the control of the District Court of wards. The Deputy Commissioner reports that the debts of their deceased father "have all been paid, and apparently the manager is doing his best, and by the time the wards become of age some investment from savings will be made, if no unforeseen or extraordinary expenditure is incurred." Both boys, the Deputy Commissioner adds, "read and write the vernacular in the village school, and are behaving well."

44. Raja Hurbuns Singh, though he came of age three years ago, continues under the control of this Court. I concur in the remark of my predecessor, at para. 53 of last year's report, that it is now desirable that the guardianship of this Court should cease. During the past year his accounts in this division were completely adjusted. The annual deficit in his jageer of Rupees 2,178, and the sum of Rupees 1,030 due to him for his share of grazing dues in Rukh Tera, has been adjusted by the assignment to him of six entire villages in the Lahore district, bearing an annual jumma (including water advantage revenue) of Rupees 3,200. At the close of the year under review, there was a balance of Rupees 97,311-2-10 to the Raja's credit, of which Rupees 87,315 is in deposit in the Lahore treasury. There now only remains an item of Rupees 8,715 due to the Raja on account of the jumma for previous years of his jageer in the Umritsur and Sealkote districts, and this has formed the subject of separate correspondence with your Office.

* * * * *

45. Sirdar Nirunder Sing has also continued under the control of this office acting as a Court of wards, under the guardianship of Rai Mool Sing. I am glad to be able to report that his accounts have at last been separated from those of Raja Hurbuns Sing and adjusted. This is mainly due to the efforts of my predecessor, Colonel Cracroft, who insisted on this prior to sanctioning an expenditure of Rupees 10,000 for the marriage expenses of the young Sirdar. At the close of the year under review, there remained at the Sirdar's credit a sum of Rupees 11,942-10-7, of which Rupees 2,485-10 is in deposit in the Goojranwalla treasury. This large balance is mainly due to the receipt of sums amounting altogether to Rupees 8,254-3-8, on account of "tumbol," or presents given to the Sirdar on his marriage.

46. The young Sirdar was married to a daughter of Ramjus, Brahmin, of Mouza Datada Kote, Tehseel Tarun Tarun, in the Umritsur district, and my predecessor after consulting the native gentlemen * marginally noted, sanctioned an expenditure of Rs. 10,000 for the due celebration of this ceremony, but, under the careful management of Rai Mool Singh, the sum actually expended did not exceed Rupees 7,224-4-2, which was, for the time at least, more than recouped by the income from marriage offerings as noted above. Rai Mool Singh has entitled himself to the lasting gratitude of both his wards for the care and ability with which he has managed their affairs.

- * 1. Sirdar Shumshere Singh.
- 2. Raja Sahib Dyal.
- 3. Dewan Adjudhia Pershaud.
- 4. Dewan Shunkur Nath.

PART IV.—STATISTICAL AND MISCELLANEOUS.

* * * * *

The Deputy Commissioners of Lahore and Goojranwalla both report that rain fell unseasonably; and hence, looking at the amount that fell, the same advantage was not derived from it which would have been derived had the fall been more evenly distributed over the three rainy months. There is no doubt of this: very heavy rain fell throughout the Punjab during July, and this was followed by a long period of drought till the beginning of September, when the rains usually clear off. This of course did great injury to the khurreef crops. Ferozepore seems to have fared better in this respect, and the consequence was, to use the Deputy Commissioner's words, that "the khurreef crop was a magnificent one, and will no doubt

"be long remembered by the people." It is scarcely an exaggeration to say that the population of the Manjha was for several months fed entirely on the produce of the khurreef harvest of the Malwa. The present state of the Ferozepore road bears evidence to the enormous traffic in grain laden carts which passed along it during the winter months.

48. Under this head, the Deputy Commissioner of Lahore has embodied in his report the report of the Assistant Commissioner of Kusoor, who, with Sirdar Pertab Singh, Extra Assistant Commissioner, determined the boundary between the Lahore and Ferozepore districts, under the deep stream rule of the river Sutlej. It is to the effect that, in Boondala 613 acres, in Lukka Dewan Khilcha 286 acres, and in Gunda Khilcha 176 acres, passed from the Lahore to the Ferozepore district; and a plot of land, opposite Kuree Sansaree in the Lahore district, passed to the latter district from Ferozepore. The Deputy Commissioner of Ferozepore has offered no remarks on this subject in his report. He has, however, separately submitted an application to increase the rent roll of his district on account of 12 villages transferred from Lahore and one from Jullundur, under the deep stream rule.

49. The Deputy Commissioner of Lahore reports that "owing to want of rain at the proper season, the produce for 1869-70 has not been so favorable as in other years, either in quantity or quality." The Deputy Commissioner of Ferozepore, on the other hand, describes the khurreef harvest in his district as one of the finest that has been known for years. In Goojranwalla the harvests appear to have been of average quality.

* * * * *

There has been, it will be seen, an increase in the area under cultivation in all three districts, but especially in Ferozepore, where the increase amounted to no less than 2,54,032 acres; in a district like this, where the greater part of the cultivation is "baranee," there must necessarily be very large fluctuations dependant on the character of the season. The Deputy Commissioners of Lahore and Ferozepore have offered no remarks, while the Deputy Commissioner of Goojranwalla writes as follows:—

"On the whole, more ground was brought under cultivation this year than in previous year, but the figures for last year were doubtful, and this year the Tehseel officials had time to estimate more correctly, and the figures may be accepted as more near the mark, except that 29,110 acres for vegetables, against 9,444 acres in last year, seems doubtful."

51. Experimental sowings of Hingunghat cotton seed took place in all three districts of the Division, the result has been specially reported in this Office No. 128—1558 of the 14th June 1870 and its enclosures. It will suffice therefore to say here that the experimental sowings generally ended in failure, and as this is the second attempt which has been attended with the same want of success, the inference seems irresistible that the climate of this part of the Punjab is not suited to the cultivation of this species of cotton.

52. On this subject the Deputy Commissioner of Lahore reports as follows:—

"The cattle in this district are very inferior. Some years ago a number of Hissar bulls were made over to certain head-men of villages with a view to improve the breed of cattle, but they all gradually died, and there is not one in existence now. Last year the cattle here suffered a good deal, and large numbers died."

There was also considerable mortality amongst cattle in the Ferozepore and Goojranwalla districts, especially the latter, where tuccavee advances were given to the zemindars to assist in replacing them. The Deputy Commissioner, in a separate report on the subject, estimated the loss at 46,525 head of cattle, valued at Rupees 9,51,295.

No cattle fairs are now held in the Lahore district. In Ferozepore, the Deputy Commissioner reports that "the Mokutsur fair was tolerably well attended, and liberal rewards were given to encourage a greater attendance next year." The Deputy Commissioner fears it will be some time before it is self-supporting; and he adds that "great disappointment was felt by the zemindars in not obtaining a reward for horses."

In Goojranwalla, there was a cattle fair held at Wazeerabad on 1st Bysakh or 11th April 1869, to which 176 head of cattle were brought, and 45 sold; Rupees 7-8 were realized in fees, Rupees 12-8 were expended in little matters connected with the fair, and Rupees 195 awarded in prizes. The Deputy Commissioner states "the fair is still in its infancy, but ought to thrive, especially when the railway is opened to Wazeerabad." The Eminabad fair continues popular; no prizes are given as animals are brought *bonâ fide* for sale.

53. Owing to the number of stallions usually kept at Lahore, the horse breeding operations in this District are carried on on a larger scale than in most Districts of the Province. The Deputy Commissioner embodies in his report an interesting account of these operations, furnished by Captain Tait, who has charge of the horses. The general result is contained in the following extract :—

"There is a decrease of 56 in the number of mares served during the past, as compared with previous year. This may be attributed in a great measure to reduction in the stable, and as already remarked, no stallions have been added to the stud. For several months of the year a stallion was sent out to the Tehseel of Shurruckpore, and during the cold weather, at the Principal Veterinary Surgeon's recommendation, I took two stallions about with me in the District. Several native breeders brought mares to be served during my tour. It was with this object that the stallions were taken out." The Deputy Commissioners of Goojranwalla and Ferozepore do not allude to this subject in their reports.

53½. No new roads were opened during the year, and the existing district roads are believed to be in fair order. The Deputy Commissioner of Communications. Ferozepore however reports that the branch of the Grand Trunk Road from Ferozepore to Lahore is in a "terrible state of disrepair."

I recently had occasion to travel over this road, and can fully endorse what the Deputy Commissioner says, so bad indeed is the state of this road, that I have considered it my duty to bring the matter to the notice of the Secretary to Government in the Public Works Department. The Deputy Commissioner of Goojranwalla writes that little visible progress has been made in the construction of the Northern State Railway, which is to follow the line of the Grand Trunk Road.

I must here note the construction of the Gunda Singwala embankment, to protect the metalled road across the sandy bed of the Sutlej at Ferozepore. The work was begun in 1868-69, and carried on, during 1869-70 as a famine relief work, and Rupees

10,498-4-1 has been expended on it. But a portion of this, and a gap of about a quarter of a mile of unmetalled road across the sandy bed remain, and I have addressed the Public Works Secretary with a view to funds being provided to complete this important link in the line of communication between Lahore and Ferozepore.

54. The Deputy Commissioners of Ferozepore and Goojranwalla have not reported on the working of the new carriage rules; the Deputy Commissioner of Lahore however makes the following observations on the subject:—

New carriage rules. “The difficulties already reported in previous years are still experienced in working the new carriage rules. Owners of carriage will not come forward voluntarily, although the rates of remuneration allowed now are far more favorable (to their interests) than were ever known in the Punjab; while, on the other hand, it is found impracticable to carry out, with any degree of regularity, the rules regarding indents and payment of half hire in advance.”

It is, I believe, because the rules regarding the submission of indents and payment of half hire in advance are not observed; that difficulty is experienced in working the rules generally; and in some measure also this effect is the result of a too indiscriminate seizure of carriage, by which great hardship and loss are often entailed on individuals. If longer notice of requirements in this respect, and prepayments of half hire were insisted on, the carriage required could be provided without subjecting the people to a tithe of the suffering which the neglect of these conditions entails on them. A little firmness is all that is required.

55. The prevailing rates continued more or less the same as in 1868-69, viz., at what in former days would have been considered famine prices.

Ranges of prices. The Deputy Commissioner of Lahore is of opinion that “unless the periodical rains are more favorable than they have been for the last two or three years, it is to be feared the existing high rates will continue during the ensuing year also.” The Deputy Commissioner of Goojranwalla considers that several plentiful harvests must be reaped before prices recover anything like their former level. These are self evident truths; there is no doubt that the stock of grain throughout the Punjab had been reduced so low that if the last two crops had been failures, one of the worst famines that has ever been experienced would have desolated the country.

56. The Deputy Commissioner Lahore reports that “a fair amount of care and attention continues to be devoted to the all important subject

Arboriculture. “of tree planting operations in this district. From the reports received in connection with these operations, it appears that altogether 49,024 trees were planted during the year on sides of roads, round-about public buildings, and in groves, exclusive of the number which ultimately dried up and did not come to maturity.” Tree planting in Ferozepoor and Goojranwalla has also been encouraged; in the former district the Deputy Commissioner notices the Furash as thriving very well, and remarks that they are the finest trees in the station, and have outstripped every other in growth. This may be the case, but the tree itself is so utterly worthless in all the qualities for which trees are esteemed, that I doubt if it is ever worth while to cultivate it. It gives no shade, it yields no wood fit for either constructive purposes or for fuel,

its leaves impart no moisture to the air like those of other trees, and its general appearance is suggestive of dust and drought, in place of moisture and freshness. The Sheeshum, better known as the "*Talee*," is the tree of the Punjab. With a moderate amount of tending in its youth this tree will grow anywhere, and will eventually amply repay the cost of planting and watering for the few first years of its growth. Next in utility to the Sheeshum, comes the Keekur. This hardy tree requires neither planting nor watering, but is spontaneously produced in great numbers throughout the Punjab.

* * * * *

In Goojranwalla there was also one case of sale of land by order of Court. In Lahore Rupees 220-13-11, and in Ferozepore Rupees 59-5 were realized on account of mutation fees under the operation of your office Circular No. 5 dated 8th April 1869; the amount realized in Goojranwalla has not been stated.

Average rate of rents.
Value of land &c.

58. Under this head the Deputy Commissioner of Lahore reports as follows :—

"The value of land in this district is, without a doubt, increasing day by day, though the average rate per acre in Statement No. XXXV of the appendices accompanying, shows a decrease of 8 Rupees, as compared with the rates prevailing last year. This, however, is owing to the fact that during 1869-70 a large quantity of uncultivated and other inferior lands were sold and mortgaged by private arrangement, and, consequently, the rate per acre deducible therefrom is not so favorable as it would have been, had the lands in question been of superior quality."

From the statement given at para. 57 above, it will be seen that the average sum per acre, obtained by mortgaging land is Rs. 13, while only Rs. 8 per acre has been realized by sales of land in Ferozepoor. The Deputy Commissioner endeavours to explain this by saying that "by a ruling of the Chief Court, No. 98 of 1868, the pre-emption rules do not apply to mortgages, and it is supposed that first the land is mortgaged; by this means it is secured to the person to whom the owner wishes to transfer it. Secondly, a fancy price is fixed, which the owners never can pay; this secures the transferee in possession. The act virtually is a sale and not a mortgage, and the necessity of transferring to a pre-emptor is avoided." But I doubt if this is the real explanation, the true explanation probably is, that while good land is very commonly mortgaged as security for debts, debts moreover far beyond its value, good land is *very rarely sold*.

The Deputy Commissioner of Goojranwalla is of opinion that the low figure for the selling price of land in his district is probably not far wrong, though strangely at variance with the demands of owners directly land is required by Government. My own opinion is that these figures are not to be relied on as indications of the real value of land.

59. In Lahore there were two suits instituted against Government, during the year under report; one was decided in favor of, and one against Government. There was no litigation in Ferozepoor and Goojranwalla to which Government was a party.

Government Suits.

60. In Lahore no new buildings were constructed during the year, and the existing ones maintained in good order. The kutcherry building was still under construction at the close of the year; it is now approaching completion and a portion of it is in use. In Goojranwalla, "the existing buildings are all in good order, there are none in progress." No new buildings are in progress in Ferozepoor, those already existing are believed to have been maintained in good order.

61. The deficiency of revenue buildings continues as reported by my predecessors at paras. 71 and 78 of their reports for 1867-68, and 1868-69, respectively, viz: a new Sudder Tehseel at Lahore and Goojranwalla, and a new Sudder Kutcherry at Ferozepoor. Though the want of a new Sudder Tehseel at Lahore has repeatedly been brought to notice in the annual revenue reports, I do not think it has ever been proposed in the district Budgets. The Deputy Commissioner might be instructed to include it in the budget for 1871-72, which will be due in September next. The new Sudder Tehseel at Goojranwalla and the new Kutcherry at Ferozepoor, have year by year been entered in the district budgets, but have always been struck out. I trust that provision may be made for some at least of these urgently required public buildings in the Public Works Budget for 1871-72.

62. I may also bring to notice the want of a suitable building for my own office and Court house. The present building is inconvenient in every respect; to show that this is the case, it will perhaps be sufficient to state that it was originally designed for a dwelling house. The building itself is a large one, but the space occupied by it is frittered away into a number of unmeaning rooms, utterly without arrangement, and quite unsuited for the purposes to which they are now devoted.

GENERAL REMARKS.

63. Under this heading the Deputy Commissioner of Goojranwalla refers to the epidemic which carried off thousands of head of cattle in his district last year. Particulars of the disease itself were given in a report by Doctor Quinell, which, together with Deputy Commissioners' letter, was forwarded to your office with this office No. 350—3344 of the 25th October last. Since then the Deputy Commissioner has endeavoured to form some estimate of the number and value of the cattle which were carried off by the disease, and has given the results in his No. 140 of the 5th May last, which was forwarded for the Financial Commissioner's perusal with my No. 138—1687, of the 28th June 1870, reporting on the balances unrealized on account of grazing leases.

There is no doubt that a very serious mortality among the cattle of this district took place last year, and from enquiries I have made from independent sources, I am inclined to think that the loss has not been over estimated by Colonel Babbage.

RAWULPINDEE DIVISION.

Lieutenant Colonel O. J. McL. Farrington held charge of the Division from 1st April 1869 to 20th February 1870, when he was relieved by Major H. B. Urmston, who officiated as Commissioner till the 15th March, when he made over charge to Mr. P. S. Melvill, by whom the following report has been furnished.

PART I.—FISCAL.

Demands. Collections. Balances.

DISTRICT.	Demands.			Collections.			Balances.			REMARKS.
Rawulpindee, ...	6,79,534	...	...	6,79,461	...	...	* 79	...	...	* Includes excess collection of Rs. 6-0.
Jhelum, ...	5,80,192	...	...	5,77,136	...	...	3,056	...	...
Goojerat, ...	5,57,539	...	...	5,54,935	...	...	2,604	...	...
Shahpoor, ...	3,69,921	...	...	3,61,208	...	...	8,713	...	...
TOTAL, ...	21,87,186	...	...	21,72,740	...	...	14,452	...	...

Deduct excess of collections in Rawulpindee Rs. 6-0-0.

Actual collections for 1869-70, $21,72,734 \times 14,452 =$ demand 21,87,186.

Details of balances.

DISTRICT.	In train of liquidation.			Nominal.			Doubtful.			Irrecoverable.	TOTAL.		
Rawulpindee, ...	...	...	...	...	...	...	...	...	...	79	79	...	...
Jhelum, ...	...	...	...	1,563	...	...	1,493	...	...	...	3,056	...	...
Goojerat, ...	...	...	...	1,522	...	...	1,082	...	...	...	2,604	...	...
Shahpoor, ...	3,201	...	...	1,784	...	...	3,565	...	...	163	8,713	...	...
TOTAL, ...	3,201	...	...	4,869	...	...	6,140	...	...	242	14,452	...	...

In train of liquidation.

Shahpoor.—Suspensions in 15 villages in Tehseel Shahpoor, one in Tehseel Bhera, 5 in Khooshab, of the Rubbee demand for 1869-70 till the Rubbee of 1870-71, owing to drought, Rs. 3,201

Diluvion of 1868-69.

Nominal. Jhelum,	...	...	...	...	...	...	1,563	
Goojerat,	...	...	...	...	...	...	1,509	
Shahpoor,	...	...	...	...	...	...	<u>1,763</u>	4,835

Revision of Assessment.

Shahpoor.—Revision of assessment in Mouza Chitour, owing to land attached to a well having fallen out of cultivation, 16

Maafees released.

Goojerat.—Maafee to Gholam in Kharian Khas, ...	13	
Shahpoor.—Maafee of Purbdiyal released, ...	5	18
Total Nominal,	...	<u>4,869</u>

Diluvion.

Doubtful. Jhelum.—Khureef 1869-70, ...	...	...	...	...	...	1,493
Goojerat.— Do. Do. ...	...	...	...	...	...	1,082
Shahpoor.—Do. Do. ...	...	...	...	...	...	<u>3,565</u>
Total, Doubtful,	...	...	...	...	...	<u>6,140</u>

Rawulpindee.—Destruction to crops of Kulial and Kulas by hail, sanctioned by Secretary to Financial Commissioner's letter No. 6766, dated 6th November 1869, ... Rs. 79

Shahpoor.—Remission owing to calamity of season in Mouza Lagareeawalla and other villages, sanctioned by Secretary to Financial Commissioner's letters No. 6584 and 379 dated 4th November 1869 and 18th January 1870, respectively, 163

Total, Irrecoverable, 242

Cause of Increase and Decrease.

2. The demand for 1869-70 was Rupees 10,987 in excess of that for preceding year.

The causes which affected the rent roll of 1868-69 are noted below:—

Increases.

Lapsed and resumed Maafees, Rs.	1,950
Revision of assessment of a lease of waste land in Shahpoor District,	100
Alluvion,	9,050
Land released from Government occupation,	3
Jumma of Mouza Boorj Gouse received by transfer from Goojranwalla district to Shahpoor,	20
Assessment of waste lands in Shahpoor District,	4,050
Progressive Jumma,	1,191
	<hr/>
	16,364

Decreases.

Rent free grants made,	716
Revision of assessment,	1,166
Diluvion,	3,280
Land occupied for Government purposes,	4
Bela Dooleeanwalla, transferred from Jhelum to Goojrat district, jumma of which was brought on the Goojrat district rent roll in previous year,	100
Errors in rent roll, <i>i. e.</i> assessments on wells covered by puttass at unirrigated rates, and jumma of maafee erroneously brought on rent roll,	111
	<hr/>
Total,	5,377
	<hr/>
Net increase, ..	10,987

Of the item of decrease of Rupees 1,166 under the head "Revision of assessment," was a fixed amount levied as tirnee from camel owners in the Shahpore district. These persons will in future pay grazing dues like others on the number of camels grazed, hence this amount has been removed from the rent roll. The amount realized by direct taxation in future will be credited to miscellaneous Revenue,

Lease of Rukh Pindee Gooree cancelled, 150

The amount of leases of Rukhs in the Jhelum district, which had been granted at settlement for 10 years. The leases having expired, the amount has been removed from the rent roll of fixed demand. The lease will in future be let yearly, the amount being credited to Miscellaneous Revenue, 741

* * * * *

4 The income from fluctuating and Miscellaneous Revenues was Rupees 1,25,659. In the former there was a decrease of Rupees 5,134, in the latter an increase of Rs. 13,823, giving as general results a net increase of Rupees 8,689.

5. The decrease in Fluctuating Revenues has occurred in the receipts from alluvial lands, and leases of waste lands.

6. The increase in Miscellaneous Revenues has been general, and amounts to Rupees 17,245; under 5 headings only have decreases occurred. The decreases under these headings aggregate Rupees 3,422.

Increases..

Tulubana,	..	68	
Tirnie by enumeration of cattle,	..	1,164	
Do. leases,	..	14,544	
Malikana dues,	..	18	
Saltpetre,	..	246	
Water mills,	..	143	
Fines,	..	668	
Fees,	..	394	17,245
			<hr/>

Decreases.

Sale proceeds of wood,	..	276	
Sujjee,	..	7	
Fisheries,	..	302	
Gold washings,	..	16	
Other items,	..	2,821	3,422
			<hr/>

Net Increase, 13,823

7. There is a decrease of Rupees 2,183 in grazing dues, and of Rupees 2,746 on sale proceeds of wood from Rukhs and Forests in the Rawulpindee district, which is attributed partly to the transfer of Rukhs and Forests to the Forest Department, and partly to the demand for timber for works under construction in the Public Works Department not having been so great as in previous year.

8. There is also a decrease of Rupees 302 in receipts from fisheries in this district, the cause of which is thus explained by Major Urmston:—"The revenue from fisheries was derived by farming out the contract for catching fish to one individual, but, as usual in monopolies, neither the supply was regular and sufficient, nor the price reasonable. To remove this public inconvenience, and with a view to the better preservation of the young fish, the system of granting yearly Licenses at a fee of Rupees 10 per license was introduced, and certain restrictions laid down in the license, amongst which the width of the meshes of nets to be used by the licensees being not less than 1½ inches is the first. The objects aimed at have been so far attained, that the supply has become improved, the price moderate, and, it is believed, the preservation of the smaller fry secured."

9. The large increase of Rupees 13,610 in grazing dues "by leases" in the Jhelum district, is owing to all the Rukhs of the district having been leased out, inclusive of those in which cattle grazed by enumeration, hence the decrease of Rupees 928 under the heading by "enumeration." The increase of 2,904 Rupees, in receipts from sale of wood, is owing to the greater demand for fuel for burning lime for railway works.

10. The receipts from grazing dues of both kinds in the Goojrat and Shahpoor districts are Rupees 2,209 and 2,654 respectively, in excess of those for preceding year.

11. The decrease in "Other items" of Rs. 2,821, is chiefly owing to a decrease in the amount credited during the year on account of fees collected during recent Settlement operations.

12. The income from license fees for sale of native liquor and European spirits, and fermented liquors, was Rs. 32,947, and Rs. 928, or Rs. 3,899 and 246, respectively, in excess of 1868-69.

Abkaree.

13. The receipts under still-head duty were Rs. 20,747 or 1,599 less than in preceding year.

14. Inclusive of fines and forfeitures (Rs. 285), the total receipts were Rs. 54,907, the charges were Rs. 7,939, leaving the net receipts Rupees 46,968, or Rs. 2,480 over those for 1868-69.

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18. The decrease in Rawulpindee in still head-duty, and in Shahpoor in license fees, is attributed, and no doubt justly so, to the prevalence of sickness, scarcity of food, and high price of goor.

19. During the year, the Murree Brewery Company was granted a license for the experimental working of a Distillery for the manufacture of spirits according to the English method.

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23. The contract for sale of drugs in the Rawulpindee district has been given for 5 years from 1868-69, at a fixed sum of Rs. 21,500 per annum, the decrease in this district is the difference between the additions made in the amount of the lease, and remissions granted, owing to increase and decrease in the strength of the troops in the district.

24. The increase in the Jhelum district has arisen from the location of troops at Tullagung, and re-establishment of the Jhelum cantonment.

25. The amount assessed under Acts IX and XXIII of 1869, was Rs. 55,911, or Rs. 33,980 in excess of that realized in 1868-69, under the operations of Act IX of 1868.

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27. The following table gives the comparative figures for 1868-69 and 1869-70.

DISTRICT.	Amount realized under Act IX of 1868.	Amount realized under Acts IX and XXIII of 1869.	Excess in 1869-70.	Incidence of Tax of 1869-70 per head of the population.	Average assessment per head, under Part IV in 1869-70.	No. of PETITIONS OF OBJECTIONS UNDER SECTION 19.	
						Admitted.	Rejected.
Rawulpindee, ...	10,453	20,940	10,487	5 $\frac{1}{2}$ pies.	13-15-8 $\frac{1}{2}$	10	85
Jhelum, ...	4,248	13,940	9,692	1 pie.	13-8-0	21	152
Goojrat, ...	4,557	12,394	7,837	4 pies.	10-4-5	4	134
Shahpoor, ...	2,635	8,223	5,588	5 „	16-2-5	21	68
TOTAL, ...	21,893	55,497	33,604	4 $\frac{1}{2}$ pie.	12-15-2	56	439

It thus appears there has been a very considerable increase in the tax in 1869-70, compared with the preceding year. I am, however, unable to understand why the rate of taxation per head of the population should be so disproportionately low in Jhelum. It is true that in Jhelum there are fewer towns of commercial importance than even in Shah-poor. Still this would hardly seem to account for the relative disproportion, or for the absolute smallness of the rate per head in Jhelum. The subject shall be carefully watched in making the assessments during the current year.

Stamps.

28. The income from stamps of all descriptions sold during the year, was Rs. 1,94,534, or Rs. 13,305 in excess of 1868,69.

29. The increase in non-judicial stamps was Rs. 19,123, in foreign bill and share transfer adhesive stamps Rs. 34 and in adhesive receipt stamps Rs. 290, making a total increase of Rs. 19,447, but there has been a decrease of Rs. 5,563 in judicial stamps, and of Rs. 579 in bills of exchange, which, deducted from the total increase, leaves an excess in sales of Rs. 13,305 as noted above.

30. The decrease in bills of exchange and judicial stamps has been in the districts of Rawulpindee, Jhelum, and Goojrat.

31. The Miscellaneous receipts amounted to Rupees 1,240.

32. The charges were Rs. 8,924 and the net amount credited Rs. 1,87,109.

33. The details for each district are given in the following statement :—

DISTRICT.	Year.	VALUE OF STAMPS SOLD DURING THE YEAR.						Penalties and Miscellaneous Receipts and recoveries on account pauper suits.	Charges.	NET RECEIPTS FOR CURRENT YEAR.					
		Foreign Bills and Share Transfer Adhesive Stamps.	Adhesive Receipt Stamps.	Bills of Exchange or Hoondees.	Judicial.	Non-judicial.	TOTAL.			Foreign Bills and Share Transfer Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange and Hoondees.	Judicial.	Non-judicial.	TOTAL.
Rawulpindee, ...	1868-69,	...	1,661	2,129	60,269	8,283	72,342	1,027	4,438	...	1,563	1,998	57,698	7,906	69,165
	1869-70,	44	1,733	1,824	57,522	14,789	75,912	573	3,263	44	1,626	1,712	55,560	14,254	73,196
Jhelum, ...	1868-69,	10	248	1,169	30,696	3,254	35,377	238	1,649	9	233	1,096	29,653	3,111	34,102
	1869-70,	...	382	809	27,769	8,705	37,665	191	1,700	...	361	762	26,796	8,294	36,213
Goojrat, ...	1868-69,	...	409	46	28,882	8,561	37,898	...	2,022	...	384	43	27,744	8,163	36,334
	1869-70,	...	343	42	27,509	10,371	38,265	...	1,786	...	325	40	26,546	9,887	36,799
Shahpoor, ...	1868-69,	...	152	181	30,564	4,715	35,612	249	2,591	...	142	170	29,271	4,493	34,076
	1869-70,	...	302	271	32,048	10,071	42,692	476	2,175	...	284	254	30,809	9,555	40,902
TOTAL, ...	1868-69,	10	2,470	3,525	1,50,411	24,813	1,81,229	1,814	10,700	9	2,322	3,307	1,44,366	23,673	1,73,677
	1869-70,	44	2,760	2,946	1,44,848	43,936	1,94,584	1,240	8,924	44	2,596	2,768	1,39,711	41,990	1,87,109
Difference,		+34	+290	-579	-5,563	+19,123	+13,305	-574	-1,776	+35	+274	-539	-4,655	+18,317	+13,432

An examination of this table leads to the inevitable conclusion that the provisions of the stamp law are not duly enforced. It is not within the bounds of credibility to believe that no foreign bills of exchange were negotiated in Rawulpindee, or that there were no such bills in Goojrat and Shahpoor.

The 44 Rupees in Rawulpindee are on account of share transfer stamps. The income from the sale of receipt Hoondée stamps is also ludicrously insufficient.

It would well repay Government to appoint an officer to examine into the working of the stamp law, as was done in 1866, more especially with reference to the changes introduced by the General Stamp and Court Fees Acts.

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Sale of waste land. 38. No sales of waste lands or redemption of land revenue effected.
Redemption of Land Revenue.

Changes from river action. 39. The area of alluvial land brought under assessment was 21,760, and the assessed area lost was 18,128 acres.

40. The assessment on the former was 22,048 Rs., and the decrease on the latter 19,119 Rupees.

41. The gain and loss both as regards area and jumma were greater than in preceding year.

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44. Rawulpindee and Jhelum were the only districts in which land was occupied for public purposes, 37 acres were taken up in the former for a rifle range, brick-fields for the Public Works Department, Police Chowkees at Jattee and Tret, a dispensary at Hussun Abdal and Jail burial ground, and 17 in the latter, for roads from Dhoke Puthan to Morthrawalla and from Sohawa to Guddaree. The amounts of compensation fixed were Rs. 4,163 and 413 Rupees respectively. No reduction of revenue was allowed, but why it was not allowed is not stated. Enquiry shall be made on this point.

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PART II.—ADMINISTRATIVE.

48. In seven instances, the property of defaulting malgoozars in the Goojrat district was attached, but on all the Government demand was paid up before sale. The pachotra of some head-men in this district was also confiscated.

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49. The number of dustuks in Rawulpindee was 544 in excess of the preceding year. This is a large increase. The Deputy Commissioner states that owing to the leniency shown in the collection of the revenue in 1868-69, consequent on the drought, a tendency to delay in the payment of the demand for 1869-70 was evinced in portions of the district, and a larger number of dustuks had of necessity to be issued.

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51. Where no dustuks, or very few, are issued, there is necessarily ground for suspecting that irregular practises are resorted to, such as the issuing orders by Tehsil Chuprassees. It is much better to issue Dustuks intelligently, than to strive to avoid using them altogether. The fact is, that in this Division, and I believe elsewhere in the Punjab, considerable laxity has of late years grown up in the collection of the revenue. The head-men (Lumberdars) usually realize the revenue from the shareholders promptly enough, but they not uncommonly devote the money to their own private purposes, and then pay up after considerable delay and trouble. Laxity and delay in realizing the revenue in truth work evil. The revenue should be paid up on the dates fixed, and immediate measures should be taken against defaulters. There is no kindness in delay.

If revenue is to be suspended, let the suspension be granted before the instalments become due. But, as a rule, the revenue assessment is so light, that delayed payments signify either carelessness or dishonesty.

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55. The only district in which a special advance was made, was that of Shahpoor. In this district, Rs. 5,755 were granted for the purchase of well bullocks, to replace those that perished in the drought.

56. In the Rawulpindee district there is considerable scope for the erection of Special tuccavee advances. bunds in ravines. The amount of tuccavee advances in Goojrat, where there is a very large field for the extension of well irrigation, is wholly insignificant. The attention of the Deputy Commissioner has lately been called to this subject.

Treasuries.

57. The treasuries were managed by the undermentioned officers :—

Rawulpindee.—By Mr. J. G. Delmerick, Extra Assistant Commissioner, for the whole year, except during the months of July and August, when Mr. S. McAuliffe, Head Clerk of the Deputy Commissioner's Office, was in charge.

Jhelum.—From 1st April to 20th June, by Major W. Paske, Deputy Commissioner, and for the remaining portion of the year by Mr. Butler, Extra Assistant Commissioner.

Goojrat.—By Lieutenant Roberts, Assistant Commissioner, from 1st April to 13th November 1869, and from 20th February to the end of the year. During the intervening period, Captain Harington, Assistant Commissioner, held charge.

Shahpoor.—By Lieutenant Bartholomew and Mr. Smyth, Assistant Commissioners.

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59. There are two Treasurers, one for the Rawulpindee and Jhelum Districts, and one for those of Goojrat and Shahpoor. Fresh security bonds have been taken and duly registered in accordance with the instructions contained in Circular No. 2 of 1870.

60. From the Rawulpindee Treasury, Notes to the value of Rs. 7,57,990 were issued; from Jhelum Rs. 82,320; from Goojrat 40,440.

61. The value of Notes cashed at the Shahpoor Treasury was Rs. 5,78,840, of which Rs. 5,09,000 were Notes chiefly of the Scinde and Bombay Circles. The following explanation is taken from the Deputy Commissioner's report:—

“The legitimate use of Notes, it is believed, is not for purposes of remittance; but here I may say they are used for no other purpose. The reason such a large amount of Bombay and Scinde Notes have been received, is, that the exchange is in favor of Sukkur and Kurrachee. A banker here advances money and takes bills on these places, receiving some per-centage of profit. The money is remitted back to him in Notes, with which he invests in Salt ‘Dakhillas’ which he sells at a profit to Salt Merchants. A total profit at the rate of 24 per cent. per annum is said to be made in this way.”

62. The use of Notes is not extending among the agricultural classes.

63. There has been generally an increase in Money Order transactions.
Money Order system.

64. The system is reported to be a great convenience to the public, but the remuneration allowed to agents is considered inadequate for the responsibility and labor attached to the office of agent.

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74. The putwarees of the Rawulpindee district, the Deputy Commissioner, Major Putwarees and their records. Urnston, reports, are corrupt and indifferent as a body, but their annual papers are pronounced to be correct on the whole, and have been examined by the Sudder Kanoongoe.

75. 38 Putwarees in the Jhelum district were fined for neglect of duty. All the papers had been filed by the end of January.

76. In the Goojrat district the classification system introduced at settlement prevails, and the Deputy Commissioner reports that it works well.

77. The 142 putwarees of the Shahpoor district, Captain Johnstone, the Deputy Commissioner, reports to be fairly up in their work, but he does not give a good character of them.

78. I endeavour to enforce the principle that the putwaree is a servant of the landholders as well as of the Government, and that nominations should proceed from the zemindars, subject to the approval of the Deputy Commissioner. Nothing can be worse than the appointing of hangers-on of the Government offices to the post of putwaree by the mere authority of the Deputy Commissioner. Interchanges of putwarees by order are also to be deprecated.

79. The Mouzawar system of arrangement prescribed in Circular 18 of 1869 for Collectorate Records and record rooms. general adoption, was already in force in Rawulpindee; and a commencement had been made for the introduction of the same system in the Shahpoor office prior to the issuing of the Financial Commissioner's Circular No. 18 of 1869.
A.—Sudder.

80. The only thing remaining to be done in the Shahpoor office is to make out lists for each bundle.

81. In the Jhelum and Goojrat offices the work is progressing favorably.