

36. Mr. G. L. Smith, Assistant Commissioner, was deputed to take up the land for the railway between Jhelum and Rawalpindi, which was done under the provisions of the Land Acquisition Act.

37. The compensation awarded by him was accepted in all instances. In a few cases the proprietors and cultivators disagreed as to their share of the compensation, and these were the only cases in which a reference to Commissioner's court was made, and they were disposed of, and the money paid without delay.

42. **Dastaks.**—The number of warrants was 777 more than in 1876-77. The increase was in Jhelum and Gujrat only. The increase in Gujrat is attributed to the unfavorable harvests, the rabi having suffered from excessive rain and the kharif having failed from want of rain. This might have been a reason for an increase in Rawalpindi and Shahpur also, but in these districts there was a decrease. The Deputy Commissioner of Jhelum attributes the increase in his district not to the bad harvests, but to warrants being issued when not really necessary in cases where a little enquiry and attention on the part of the tahsildárs would enable the lambardárs to pay the Government demand. Major Wace notices an instance in which warrants were issued before the lambardárs had a correct bāch in their hands. This was shown from enquiry made by Major Wace.

I am exceedingly glad Major Wace has practically tested this. Tahsildárs are too ready to attribute delay on the payment of a kist "to sharrarat" on the part of lambardárs, when all that is wanted is a little attention on their part to the real cause of the hitch and a little trouble to right it.

43. **Coercive processes in Gujrat.**—Gujrat is the only district in which the imprisonment of lambardárs has, as a rule, been found necessary; but there has been a decrease in these cases during the year, and this form of coercion has now been discontinued with reference to the remarks of Government on last year's report.

44. This process, Colonel Parsons reports, has been found simple and sufficient, and is not considered as harsh a process as the attachment of property.

45. In the 31 cases during the year it is reported that there were no valid reasons for delaying the payment of the revenue, and the lambardárs were detained for short periods in the civil jail.

46. This is a bad system and has been discontinued.

The attachment of property is of course to be avoided as much as possible, as it causes such terrible loss from deterioration, fees, &c.

51. **Grazing leases.**—In the Gujrat district much difficulty was experienced in past years in realizing the amounts from the lessees of rakhs when leases were granted by the Forest officers, owing to their being unacquainted with the character and means of the contractor. Since the leases have been sold in concert with the Deputy Commissioner, the results have been more satisfactory.

52. The leasing of these lands from the Forest Department was a sort of gambling transaction for contractors, who were for the most part men without means, and naturally broke down and fell into balances.

74. **Patwaris.**—The education of the patwaris is making good progress. All the patwaris in the Shahpur district are either passed or exempted men. All the candidates of this district have also passed, and the patwaris' school was closed on 8th April. In the school at Rawalpindi 65 patwaris and candidates have passed, and three were under tuition.

62. In the Gujrat school there were 48 under instruction and 19 had passed.

75. Examinations have been held from time to time, and reported for the information of the Financial Commissioner.

76. There is no school at Jhelum, as the patwaris of that district are employed at present in the settlement in progress.

82. **Rain-fall.**—In the rain-fall there was a large decrease, and it was also unseasonable.

83. The following table shows the total fall registered at the sadr station of each district as compared with 1876-77 :—

Districts.	1876-77.		1877-78.		Increase.		Decrease.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
Rawalpindi	36	6	33	4	...	...	3	2
Jhelum	33	8	23	6	...	...	10	2
Gujrat	47	7	27	7	...	...	20	...
Shahpur	18	8	19	2	...	4	...	...

In all the districts the rain fell or held off out of season.

84. In the beginning of the year the fall was heavy in April 1877, and the ripening crops of the rabi suffered to some extent.

85. In July and August, when rain was required for the kharif crops, it held off; but in November and December more fell than was necessary, and fears were felt for the rabi.

86. The table given below shows the difference between the falls in both years in these months:—

Districts.	Year.	July		August.		November.		December.	
		Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
Rawalpindi	1876	9	3	5	2	1	5	...	3
	1877	2	4	2	2	4	5	6	5
Jhelum	1876	6	7	3	9	...	6	...	...
	1877	2	8	...	8	2	9	6	1
Gujrat	1876	23	3	5	...	...	2	...	...
	1877	1	7	2	1	2	7	7	4
Shahpur	1876	3	...	3	9	...	9	...	...
	1877	...	5	...	...	3	1	2	3

87. **Harvests.**—The rabi crop suffered to some extent from the heavy rain and high winds in April 1877.

88. The kharif crop completely failed owing to the insufficiency of rain in July, August and September, except in irrigated lands which bear a small proportion to the cultivated area. The grass was also scorched and burnt up.

89. On the failure of the kharif, prices of food grain rose rapidly, and cattle began to lose condition and die from the want of fodder and pasture. Distress soon made its appearance amongst the poorer classes, and the influx of immigrants from Jammu into the Rawalpindi and Gujrat districts increased the distress in those districts, and it became necessary to commence relief works in both.

90. **Famine relief.**—The arrangements made by Colonel Parsons, Deputy Commissioner, Gujrat, to meet the pressure of starving immigrants from Jammu at a time when the distressed state of our own agricultural population prevented their being able to help their starving neighbours, were exceedingly judicious, and well carried out by his subordinates.

91. In Rawalpindi much was done to alleviate distress, but the difficulty with the people who came from Pūnch and Kashmir was that they moved off whenever asked to work, and would be found begging elsewhere.

92. **Loss of cattle.**—The loss of cattle was great. In the Jhelum district the people say that half their cattle have died.

I believe the statement that half of the cattle died is very little exaggeration, and, of the survivors, a very large proportion have not recovered yet. In fact it is only the young beasts that could recover.

94. **Harvests.**—The rabi of 1877-78 was a very good crop, but the grain and straw were somewhat injured from the excessive rain and high wind at the time the crops were ripening.

The kharif of 1877-78 failed. The area cultivated was limited and the produce nothing.

The rabi of 1878-79 just out was above the average. The gram crop was however destroyed by the excessive rain.

103. **Commissioner's tours.**—Commissioner marched through the districts of Rawalpindi, Jhelum and Shahpur, in April and May 1877, and inspected the sadar offices and jails of Jhelum and Shahpur, the tahsil of Gujar Khan of the Rawalpindi district, the Jhelum and Pind Dādan Khan tahsils of the Jhelum district, and the Bhera tahsil of the Shahpur district.

In August 1877, Commissioner visited Rawalpindi, Jhelum and Gujrat, and inspected the jails.

In October 1877, Commissioner marched through the Rawalpindi district, proceeding to Attock, inspecting the tahsil at Saidan-Bāoli or Huttain and the Attock tahsils: the tahsils at Fātahjhang and Pindi Gheb. The munsifs' courts and schools at these places were also inspected.

The district of Jhelum was also traversed in October and November; the tahsils at Talagang, Pind Dādan Khan and Jhelum were inspected; also the munsifs' courts and schools.

In December 1877 the districts of Rawalpindi and Jhelum were visited.

The tahsil and munsif's court at Chakwāl were inspected, as also the schools.

In January 1878 Commissioner was employed on special duty at Peshāwar.

In February 1878 Commissioner again proceeded on tour in the Jhelum and Gujrat districts, and returned for the Rawalpindi horse fair at the end of March 1878. During this tour the treasuries of Jhelum and Gujrat were inspected, also the Khāriān tahsil of the Gujrat district.

On the 22nd April 1878, Commissioner again proceeded to Jhelum, Shahpur and Gujrat. The particulars of this tour appertain to the year 1878-79, and will appear in the report for that year.

EXTRACTS FROM DEPUTY COMMISSIONERS' REPORTS.

JHELUM DISTRICT.

(MAJOR E. G. WACE.)

Effect of deficient rain-fall on wells.—In October and November a curious problem arose in the well-irrigated tract of the Pind Dadan Khan tahsil, lying east of the town of that name. Of this tract, speaking roughly, 33 per cent. is irrigated from wells, 24 per cent. is moist alluvial land lying on the banks of the Jhelum, and 43 per cent. is ordinary dry land. The people are hardworking good cultivators. The population per square mile cultivated is over 600 souls; the average depth of the wells is 14 feet to the surface of the water; the area returned as irrigated per well 16 acres; and the number of cattle per well 6. The problem was whether if no rain came for the rabi sowings, the wells could go on working. I feel quite sure they would have broken down. The cattle were being rapidly worn out before the rain came; they had worked through the kharif with no rain; and the impossibility of their continuing to irrigate the ordinary area unless helped by rain-fall was becoming daily more apparent before the rain came to save them.

Moreover the well cattle were evidently eating up all they were able to produce under such difficulties, and the more the irrigated area contracted, the less both cattle and cultivators would get to eat. The question of whether wells cannot irrigate in famine times as well as canals, is one which has evoked and will perhaps still evoke much argument. But from what I saw this year in the well tract of the Pind Dadan Khan tahsil, I am convinced that the wells there would all be soon deserted, if any real famine occurred.

GUJRAT DISTRICT.

(LIEUT. COLONEL J. PARSONS.)

28. Harvests.—During the year under report when the rabi harvest arrived to a state of ripening, heavy rain fell followed by strong winds, which loosened the roots of the crops and prevented the grain from coming to its proper perfection; in some parts the grain did not form at all. When the kharif sowings were made, the rain failed, and the drought prevented the seed from germinating excepting partially in damp low-lying lands, and likewise caused a lamentable scarcity of fodder, resulting in heavy losses of cattle.

Famine Relief.—The indifferent rabi and almost total failure of the kharif crops caused great distress among the poorer classes of the district; this was enhanced by the influx of large numbers of starving people from the neighbouring Jammu territory. Early relief measures were instituted, which met with your approval and support, and it is gratifying to record that in a few instances only and these of sick and way worn arrivals, casualties occurred. Road-work suitable for the poor of all crafts was opened in the distressed localities; these were chiefly to the east of the district, and for those unable to work gratuitous relief was dispensed at convenient centres supported partly by voluntary contribution and partly by grants from local funds. The latter form of relief has discontinued, and the works have been reduced since the rabi harvest has commenced. I received much assistance from several of the officials and committee members in the relief measures that were instituted, but I would especially commend the energetic and humane conduct of the following: Extra Assistant Commissioner Shekh Arjmand, tahsildár Guláb Rai of Gujrat, Bishan Dás Bari, member of the Jalálpur Municipal Committee, who fed large numbers of poor solely at his own expense, and Chaudhri Sultan Ali of Jalálpur and Chaudhri Mir Báz of Ajnala, both members of the district committee.

MOOLTAN DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL S. F. GRAHAM.)

8. **Miscellaneous and fluctuating revenue.**—The statement shows that there was a decrease of Rs. 16,447 in the fluctuating revenue of the year, due principally to a falling off under the heads of "alluvial lands," "assessment of waste lands," "water advantage revenue" and "miscellaneous items." The decrease under the above four heads was owing to the extreme dryness of 1877, and the comparatively small area of land brought under cultivation by means of rain.

9. The *tirni* leases have gradually fallen in the Jhang district in amount since 1874-75, when the *chakdāri* system was introduced. A part of this decrease is attributable to the reduction in the scale of grazing dues, and the unusual drought in the year under report.

10. The large increase under "miscellaneous items" is in the Jhang district, on account of fees levied in the Settlement Department on grant of measurement "*parchas*."

11. The decrease in the sale proceeds of wood in the Mooltan district is attributed to the introduction of the new system of measurements by which the cubical measurement of a hundred maunds has been reduced to 350 cubic feet of hard, and 500 cubic feet of other wood, from 600 cubic feet of both. Dealers therefore have resorted to neighbouring districts, where they can purchase at cheaper rates from the villagers who still own wood preserves in those districts.

19. **Appropriation of land without sanction.**—The Deputy Commissioner Mooltan remarks that the system of entering on land required for public purposes by the Railway and Forest departments without authority, still continues to prevail, thereby entailing unnecessary trouble and inconvenience both to the proprietors and the collector.

23. **Coercive processes.**—The number of cases of imprisonment for arrears of revenue decreased from 29 to 16, all of which occurred in the Muzaffargarh district. The average duration of imprisonment was only 2 days in the *tahsil*. No defaulter was confined in the civil jail.

24. **Distrain of personal property** was resorted to in 21 cases only, compared with 49 the previous year. Of these 11 occurred in the Muzaffargarh district, and 8 in Montgomery. In Muzaffargarh, in the 11 cases of distrain, the property was only actually sold in 4 cases. In Montgomery in every case the revenue was realized without the sale of property.

25. In the Mooltan district a larger number of warrants than usual was issued in the Sarai Sidhu and Mooltan *tahsils*; at the former place on account of enhancement of revenue, and at the latter owing to warrants being for the first time issued for collections of *zar-i-nagha* and *tirni* dues, for which written notices other than prescribed warrants, had hitherto been issued.

27. **Takavi rules.**—* The new system has had a fair trial, and I am of opinion that it would be sound policy to revert to the old system. The Government will certainly gain much more from the revenue contributions of a prosperous peasantry than from the small sums realized as interest on some rare *takāvi* advances.

34. **Rain-fall.**—The average fall of rain was almost the same as last year; but as it fell at very inconvenient seasons, it did considerable injury to the *rabi* harvest, and it also failed to benefit the *khari* sowings. It appears to have afforded some benefit to the "*Bār*" grazing.

39. **Commissioner's tour.**—I made no tour last year, my time being fully occupied with miscellaneous and other work at the *sadr* station.

EXTRACTS FROM DEPUTY COMMISSIONERS' REPORTS.

MOOLTAN DISTRICT.

(CAPTAIN R. T. M. LANG.)

Tirni system.—The increase of Rs. 1,525 has accrued in consequence of the unusually heavy fall of rain in September, which caused a good crop of grass, and attracted graziers from neighbouring districts, and also to measures adopted by Mr. Benton in 1877-78, which may be briefly stated as follows:—

Villages which sent in no *darkhwāsts* were called on to enter into recognizances not to graze in Government jungles, and to record the numbers of their cattle. Three additional *patwāris* were entertained to look

after and supervise the preserves, and orders were issued to tahsildárs to check, from time to time, the enumeration of cattle of all villages, whether taxed or not, and to test the number of cattle found actually grazing in the jungles.

The rakh establishment of the district was also utilized in connection with the tirni arrangements. It is needless for me to make any further remarks on the tirni system at present in force in this district. It is enough for me to state that I agree in the opinion expressed by almost every officer who has had experience of the said system, and that it is proposed that the Settlement Officer and myself shall go into the matter and try to arrange some definite system during the term of the new Settlement. The measures adopted by Mr. Benton were, I consider, wise, and have had good results.

Waste lands.—The correct area of the lands belonging to Government as now ascertained through the Settlement department, under orders conveyed in Financial Commissioner's Circular No. 15 of 23rd March 1878, is 18,92,074 acres. It includes the land made over to the Forest and Military departments. The area cultivated was 32,459 acres, against 20,068 in the last year, and uncultivated 18,59,615, of which the area available for leases for cultivation was 11,66,486 acres.

MONTGOMERY DISTRICT.

(M. MACAULIFFE, ESQUIRE.)

Waste lands.—The total area of uncultivated waste land in the district during the year was 22,93,069 acres. The cultivated portion of bár jungle, viz., 4,094 acres represents *kasht báráni*. The tahsildárs report that, out of the total area of uncultivated waste land in the district, 6,71,250 acres are available for leases for cultivation. This however is apt to mislead. The tahsildárs clearly contemplate land which can be watered by wells, by rain-fall, or which are so situated as to retain some of the water which flows from or lodges in the bár; but it is very doubtful whether any purchasers could be obtained for the greater portion of this land. Of the total area reported by the tahsildárs as available for cultivation, 1,95,278 acres can, they consider, be irrigated by canals.

*—Applications have already been made for the purchase of waste lands aggregating 50,708 acres; and we may be certain that this amount, or about a fourth of what the tahsildárs state, as irrigable by canals, is capable of cultivation.

DERAJAT DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL A. A. MUNRO.)

6. **Canals.**—The Deputy Commissioner of Dera Gházi Khan describes the present state of matters in his district under this head. It is satisfactory to find that the efforts of the Canal department have lately secured a perennial flow of water in two of the most important canals, the benefits of which are great. They have been specially advantageous, too, during a year when the kharif crops in the submontane tracts failed almost entirely diverting the energies of the people to secure a rabi crop at the lower extremities of these canals, and thus saving them from much distress and want. A new regulator has been erected near the head of the Shoriá canal, with some prospect of securing a similar result to that obtained on the Manka. I quite concur with the Deputy Commissioner that it is more advisable to utilize the existing canals to the fullest extent for the benefit of the people, and the district generally, than to give a disproportionate amount of attention to costly schemes, possibly of a somewhat problematical nature, which would require many years to carry out or complete, even if Government were prepared to sanction the great expenditure to be incurred upon them. The proposals for the purchase of the Fazilwah and Dhori canals have been submitted during the year, and await sanction; and if the long pending Nár and Dhundi projects were disposed of by the authorities, the Irrigation department would have a finer field for operations, and extending the benefits obtainable from these trans-Indus canals, than they have hitherto been able to secure. A revision of the fixed equivalent for half clearance rate is now called for, as the time has expired for which it was fixed by the late Lieutenant Governor. A representation on the subject has been submitted.

13. **Kham estates.**—Dera Ismail Khan has for many years exhibited a larger number of kham holdings than any other district in the province, chiefly with the Gandapur tenures in Kuláchi. A considerable increase in the receipts from these is observable. Most of the villages held kham in Tánk are on the extreme border, occupied by Bhattannis, a tribe residing partly within, and partly without, British territory. The number of kham holdings in Dera Gházi Khan is only two, the result of temporary causes, which will probably soon be rectified by the return of certain absconded proprietors, whose flight was caused by a sudden failure of the means of irrigation afforded by a hill stream which changed its course. The previously held kham estates on the Thal and Waziri border in Bannu have now, without exception, been absorbed in the regular settlement, and will disappear henceforward from this heading.

Government waste lands.—The extent of land in this division declared to be the property of Government, is very large, amounting in area to a grand total of 10,61,454 acres, of which only 24,886 acres are cultivated. The greater part of the remainder consists chiefly of rakh lands, which in Dera Gházi Khan specially, are capable of great improvement; 19,000 acres have lately been selected for forest conservancy and demarcation, the fencing in of the demarcated lands being in progress. The Deputy Commissioner notes some reprehensible proceedings on the part of buffalo owners, who contemplated a shutting up of the rakhs against graziers; but the difficulty will be got over. Settlement measurements have shown an increase of nearly 6,000 acres to Government rakhs in the cis-Indus parganas of Bhakkar and Leiah.

50. **Commissioner's tour.**—I was in camp (with the exception of the Christmas week) from 19th November 1877 to 2nd April 1878, and during that period, I visited every part of the division from Latammar and Nikki (25 miles north of Mári and Kulábágh) on the northern outskirts, to Rájapur on the south; every tahsil (with the sole exception of Kuláchi, which I was about to visit when a sudden rise of the Luni stream intervened to prevent me) in the division, was inspected by me. Circumstances favored a more comprehensive tour last season than I had ever before been able to make, and the remoter parts of the cis-Indus Thal, as well as the greater part of the trans-Indus frontier, were visited by me during the camping season.

EXTRACTS FROM DEPUTY COMMISSIONERS' REPORTS.

DERA ISMAIL KHAN DISTRICT.

(MAJOR C. E. MACAULAY.)

34. **Rain-fall.**—The rain-fall during the year was 1.59 inches less than that of the previous year; at the same time, it is satisfactory to observe, that the average rain-fall of the last 5 years exceeds that of the previous 5 years. The falls of rain that took place in the months of November and December, were most unusual, and served to avert a complete failure of the rabi crops on the Dáman.

Two villages in the Tánk tahsil suffered so considerably from hail storms, that remissions of revenue were granted them to the extent of injury caused to their crops.

The hill streams caused no serious damage to the country, or the crops, and it is noteworthy that they completely failed to descend this year at the usual season in July and August, but made up for it to a great extent by affording the country a good supply of water in November and December. They only just came in time to enable a very fair portion of the country to be sown for the rabi.

Irrigation.—Irrigation has received attention during the year. A new cutting from the river in the Pahárpur ilaka has been productive of considerable benefit to that part of the country, and the work is still capable of further profitable development.

But the most important irrigation work undertaken during the year in the district, consists of a cut through stone and rock for 150 yards at the mouth of the Gumal, where it enters British territory. The result of it has been to throw a portion of the permanent flow of the Gumal torrent into a northern channel, and thus to water a large tract of country in the northern part of the Dáman that has never enjoyed any such permanent irrigation before. What the financial profits of this project will prove eventually, it is impossible to accurately calculate at present, but that they will be considerable I have very little doubt; a separate report will be submitted with detailed information as soon as practicable, as the water was only turned into it on the 16th May.

Merino Sheep.—Out of the 20 merino rams received from the Hissar farm in 1875 and 1876, only 6 are now alive. I now keep them up at Shekh Budín during the hot weather, and I think they will thrive there. I have just seen them and they are healthy and in good case.

Azim Khan Kamdi has now 200 of their produce, and he speaks highly of their quality.

DERA GHÁZI KHAN DISTRICT.

(F. W. R. FRYER, ESQUIRE.)

Canals.—* * * Two canals, the Manka and the Dhundi, were kept open throughout the cold weather, and rabi crops were grown with canal irrigation on both canals. The greater part of the Lughari tribe settled on the tail of the Manka for the winter months, and cultivators flocked to the Dhundi. The crops were unfortunately much damaged by caterpillars, but still there is no doubt, that the loss of the kharif harvest, would have been much more severely felt, had it not been possible to keep the two largest canals in the district open for the rabi harvest.

The Shoria canal has been supplied with a regulator near its head, and the irrigation officers expect to be able to give a perennial supply from that canal. If the experiment succeeds, I trust that all the canals in the district will gradually be furnished with regulators, so that in course of time all the canals will flow perennially.

I think that too much attention has been given in this district to the elaboration of new and very costly irrigation schemes, of which the success would be doubtful, whilst too little attention has been given to the improvement of existing canals, on which I am convinced that much might be done with comparatively little expense, and with the certainty of a sufficient return, which could easily be obtained as a result of the large increase in the rabi cultivation.

The Dhingána canal, owing to the changes of the river at its head, has worked badly for several years. Last year a new head had to be dug for the Dhingána canal in the middle of the irrigation season, and a new head is said to be required for that canal again this year. All these changes of canal heads are very expensive, but are unavoidable, and form a fair charge against the maintenance of canals.

Forest reserves.—* * * The Forest department has decided to conserve only 19,000 acres, and this area should certainly be all good forest land. The Assistant Conservator of Forests who came to survey the reserved rakh, told me that he had recommended some fresh changes. To these also I should agree, but it would be well if the area to be reserved were definitely settled, and when this has once been done, further alterations of area should not be allowed.

The Dáman rakh in the Rájanpur tahsíl, which is one of those selected by the Forest department, was twice set on fire by graziers. The Dáman rakh is a very large one, and the graziers dread being excluded from it. It was set on fire to deter the forest officers from selecting it. Mr. Browne, Deputy Conservator of Forests, thought it would be unnecessary to close the rakh to buffaloes and cows. The graziers in the rakh are nearly all buffalo owners, so that if the rakh is kept open to buffaloes, the graziers will have no cause of complaint. In any case, their action in setting fire to the rakh, was most reprehensible, and it would be a proper punishment for them to be excluded from the rakh altogether.

Horse-breeding.—The horse fair which was held this year at Dera Gházi Khan itself was largely attended, and was a great success. As many as 1,200 horses were shown, and the Assistant Superintendent Horse-breeding, Punjab, said that in quality and breeding, the horses of Dera Gházi Khan surpassed any that he had seen in any district. They were deficient only in size.

Bulls and rams.—Two bulls and four rams have lately been received from Hissar. The bulls are not so good as I had hoped, and arrived here in miserable condition. One had worms in a wound in its nostrils, and one had a worm-eaten wound on its foot. Two half bred English bulls were bought at Umballa last year. One is at Dera Gházi Khan, and one at Rájanpur. Their services are in constant demand, and their produce during the year was upward of 50 calves.

Two rams, a Southdown, and a Merino, had been sent to the Biloch hills, and made over to the Haddiams. The other two will be kept with a flock of ewes purchased from district funds, as was done at Shahpur, and be kept in the hills during the hot weather.

Many cattle died during the year from starvation, but there was no cattle disease.

PESHAWAR DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(MAJOR W. G. WATERFIELD.)

3. Land revenue collections.—The collections as compared with 1876-77 were as follows :—

	1876-77.	1877-78.	Difference.
Pesháwar	... 6,17,175	6,35,897	+ 18,722
Hazára	... 2,20,740	1,89,974	- 30,766
Kohát	... 88,927	85,673	- 3,254
Total	... 9,26,842	9,11,549	- 15,293

These figures are exclusive of collections on account previous years, which aggregated Rs. 26,689, or a net increase, notably in the Pesháwar district, of Rs. 6,004 over collections during past year.

Balances.—Compared with the balances of previous year the figures for the year under report show an increase, thus :—

	1876-77.	1877-78.	Difference.
Pesháwar	... 68,538	48,720	- 19,818
Hazára	... 1,128	32,578	+ 31,450
Kohát	... 9,342	9,728	+ 386
Total	... 79,008	91,028	+ 12,018

These figures include balances of previous years, and are satisfactory for the Pesháwar district. The heavy balances in the Hazára district are owing to distress, and will be reported upon separately.

8. Irrigation.—In the Pesháwar district, 380 villages, or an area of 1,44,301 acres were irrigated, a trifle under past figures, and the cost of establishment was Rs. 5,652 exclusive of a fluctuating charge of Rs. 500 for repairs, &c.; of the total demand, Rs. 5,847 were realized.

The Swát river canal is in progress.

"Jaribat" lands.—The demand on the Kohát "jaribat" lands increased from Rs. 497 in 1876-77 to Rs. 585 in 1877-78, of which Rs. 583 were collected. The Deputy Commissioner has furnished explanation of the term "jaribat" with reference to para. 11 of the review of His Honor the Lieutenant Governor on the report for 1876-77, from which it appears that the assessment on these lands since annexation was Re. 1 per jarib or $\frac{1}{2}$ acre; hence the term jaribat. These lands will be brought on the rent roll during present settlement.

15. Government lands.—Forests and rakhs.—The area of all Government estates in this division totals 204,993.2-27 acres, and yields an income of Rs. 14,607. The Forest department have the management of 154,177 acres from the estates in the districts of Pesháwar and Hazára, and in the former district the municipal committee manage 103 acres; the income from these amounted to Rs. 953 and Rs. 915 respectively, excluding income from the Hazára estates under the Forest department, the accounts of which are kept by the Conservator of Forests. In Hazára Rakh Manakrai only is reported available for lease for cultivation, but this rakh should not be considered available for cultivation, but should be used entirely for the growth of fire-wood and new descriptions of trees, bamboos, &c., and this has been explained to the Deputy Commissioner, the 2 others being required for military and police purposes.

42. Commissioner's tour.—The Commissioner throughout the year under report was Sir Richard Pollock, who was for some four months in the Hazára district, and again in the cold weather for some time in Kohát during the Jowáki expedition, and for some time in the Afridi hills; the rest of the time he was in the Pesháwar district, but in none of the districts was he ever actually on tour in tents.

EXTRACTS FROM DEPUTY COMMISSIONERS' REPORTS.

PESHAWAR DISTRICT.

(MAJOR N. CAVAGNARI.)

Revenue business.—The institutions during the year show a decrease of 36,036 cases as compared with the preceding year. This is because in 1876-77, owing to the close of settlement operations, all the pending cases for registration of mutation of names, were at once brought on the district revenue file of that year;

consequently there were not so many institutions during the year under report. Of the 15,549 cases (which include cases pending from the previous year) 14,726 or 95 per cent. were disposed of, reducing the balance at the end of the year from 18,053 in 1876-77 to 822 in 1877-78.

KOHAT DISTRICT.

(CAPTAIN T. C. FLOWDEN.)

"Jaribat" lands.—With reference to para. 11 of the minute of His Honor the Lieutenant Governor of the Punjab, on the Revenue Report for 1876-77, I would mention that these lands are lands which before annexation had been mortgaged to Mián Khel Sayads, and others, on the condition that the mortgagees (owing to their priestly birth and character) should not be responsible for the Government demand, but that the mortgagors should continue to be liable for it. The descendants of these mortgagors in time died out or emigrated, and before the British rule, the governors for the time, having regard to the status of the mortgagees, were content to lose the revenue assessed on these lands. In the first days of British rule Re. 1 per "jarib" (or half acre) was assessed on the mortgagees in possession, hence the lands became known as "jaribati." They however will all be brought on to the regular rent roll during the present settlement.

APPENDIX A.

No. 26, dated 10th July 1878.

From—E. W. TROTTER, ESQUIRE, Superintendent of Stamps, Punjab.

To—J. A. E. MILLER ESQUIRE, Secretary to Financial Commissioner, Punjab.

I have the honor to submit the prescribed tabular statements illustrating the administration of the Punjab Stamp Department during the year 1877-78, and to remark thereon as follows.

General Results.

2. The general results may be thus summarized :—

RECEIPTS.				1876-77	1877-78	Difference.
From sale of Stamps under Act VII of 1870	...	...	...	18,14,430	19,41,262	+ 1,26,832
" " " " XVIII of 1869	...	...	...	6,25,128	7,79,566	+ 1,54,438
" Stamp duty taken in cash under Act XVIII of 1869	...	...	...	5,377	8,492	+ 3,115
" Penalties realized	...	...	...	7,124	7,855	+ 731
" Recoveries in Pauper Suits	...	...	...	6,892	7,819	+ 927
" Miscellaneous sources	...	...	...	3,662	3,687	+ 25
TOTAL				24,62,613	27,48,681	+ 2,86,068
CHARGES.						
Discount on sales under Act VII of 1870	...	...	...	26,584	28,284	+ 1,700
" " " " XVIII of 1869	...	...	...	23,687	29,603	+ 5,916
Refunds " " " "	...	...	...	2,063	3,678	+ 1,615
" " " " VII of 1870	...	...	...	10,775	8,448	- 2,327
Process serving establishment	...	...	...	1,48,232	1,62,768	+ 14,536
Miscellaneous charges	...	...	...	3,296	9,588	+ 6,292
TOTAL,				2,14,637	2,42,369	+ 27,732
Net Stamp Revenue				22,47,976	25,06,312	+ 2,58,336

From this table it will be seen that the gross revenue of the year under report rose to Rs. 27,48,681, a sum higher by Rs. 2,86,068 than that realized in 1876-77, and it is believed higher than the income of any preceding year since the present stamp law has been in force. The increase is general, every item of stamp revenue contributing towards it. The net revenue of the year is Rs. 25,06,312, or Rs. 2,58,336 more than in the previous year.

3. The sale of *Foreign Bill* and *Share Transfer Stamps* continues small, and is chiefly confined to the Delhi, Hissar, Sirsa, and Amritsar treasuries. The total income for the year was Rs. 4,031, or Rs. 506 more than in the previous year. This increase took place at Delhi and Hissar. The Deputy Commissioner of the latter district ascribes the increased sale to increased grain transaction between Bhiwani and neighbouring native states consequent on the failure of the harvest. The Deputy Commissioner of Delhi has offered no remark.

4. The income from sale of adhesive one-ana *Receipt stamps* has increased from Rs. 55,038 in 1876-77, to Rs. 62,740 in 1877-78, which is satisfactory as far as it goes; but it is to be feared that the income from this source is still very much less than it would be if the law in regard to the stamping of receipts were generally observed. It is worthy of remark that, although the year under report was one of considerable commercial activity, the income from receipt stamps fell off both at Delhi and Lahore.

5. *Hundi Stamps* show an increase of Rs. 3,720, which occurred in the group of districts of which Ludhiāna may be regarded as the centre; and this is no doubt due to the large trade in grain prevailing in that tract. Nevertheless, the total sales of the year, Rs. 39,083, appear small; but it is stated that traders largely use currency notes for remittances of large sums and money orders for those of small sums, and this may partly account for the comparatively small demand for Hundi Stamps.

6. The income from sale of *Court Fee Stamps* has reached the unprecedented amount of Rs. 19,41,262, or, Rs. 1,26,832 in excess of 1876-77; and this is the more remarkable seeing that over a very large part of the province the latter half of the year was a season of agricultural distress, and it might have been supposed that litigation would on this account be to some extent suspended. Moreover, from the report on the administration of Civil Justice for 1877, it appears that, compared with the previous year, there was a diminution not only in the number but in the value of suits. Comparisons, however, between the judicial and revenue returns must always be made subject to the caution that they do not relate to precisely the same period, one being prepared according to the calendar and the other according to the financial year.

	Increase.		Increase.
Delhi	Rs. 20,900	Gujranwāla	10,902
Jullundur	19,404	Amritsar	10,018
Umballa	13,206	Gurdāspur	9,619
Ferozepore	8,562		

7. The increase occurred in 23 districts, with an aggregate of Rs. 1,46,699; in the remaining 9 districts there was a falling off in the aggregate of Rs. 19,867. The largest increase was in the districts marginally noted.

The increase at Delhi, of which no explanation has been offered, is noteworthy not only for its amount, but because, according to statistics received from the Chief Court, the amount of litigation in that district was 10 per cent. less in 1877 than in the previous year. The increase may, however, be partly accounted for by a fact recently brought to notice, viz., that the stamp vendors of the Muzaffarnagar, Meerut and Bulandshahr districts in the North Western Provinces, where no discount is allowed on purchases of Court Fee Stamps, obtain their supplies of these stamps from the Delhi treasury through the Delhi vendors, with whom they privately arrange for a division of the discount; and thus the Punjab Stamp revenue benefits at the expense of the North Western Provinces.

The Deputy Commissioner of Jullundur accounts for the increase in his district by saying that 1876-77 was a slack year of business on account of epidemic sickness, while the year under report was a healthy one, and business reverted to its ordinary limits. This, however, hardly explains the matter, for I find that there were not many more suits instituted in 1877 than in 1876, while the income from Court Fees not only recovered from the depression of 1876-77 but greatly exceeded the income of 1875-76.

The Deputy Commissioner of Umballa reports that the increase in his district was "influenced by the drought and scarcity of the year 1877-78, and the consequent inability of zamindars and others to pay up to their creditors, and these latter, to prevent their debts being out of limitation, had to sue in court." I should have supposed that the drought and scarcity of the year would have had a directly contrary effect, and that money-lenders, instead of pursuing their straitened debtors in a court of law at a season when they could hope to extract little from them, would have sought rather to save limitation by renewing old bonds. Moreover, I notice that the suits instituted in the Umballa district during 1877 were slightly fewer than in the previous year.

No explanation has been given of the increased income in Gujranwala and Amritsar, but in both districts there was a considerable increase of litigation. The increase in Gurdaspur is attributed by the Deputy Commissioner to the "failure of crops." The increase in Ferozepore is unexplained, and appears to have been accompanied by a large decrease in the amount of litigation.

8. The income derivable from Fees of Court is of course mainly dependent upon the amount and value of litigation, enquiry into the causes of variation in which pertains rather to a report on the administration of Civil Justice than to one on the Stamp Administration; but when, as in the present instance, we find a large increase of revenue from sale of Court Fee stamps attending on diminished litigation both as to number and value of suits;—when moreover, this increase occurs in a year of bad harvests and agricultural distress—it may fairly be inferred that an unexplained reason lies in the background. I venture, though with diffidence, on the conjecture that the increase is to some extent only nominal, and that the income of the previous year was diminished by extensive stamp frauds which are only now gradually coming to light.

9. The income from Court Fees includes that from *Process Fees*, and from the prescribed Dr. and Cr. statement which forms one of the accompaniments to this report, it will be seen that the total receipts from this source was Rs. 2,62,233, which sum was not only sufficient to cover all charges, but to leave a net surplus of Rs. 79,447.

10. The sales of *Non-judicial stamps* have reached the high figure of Rs. 6,73,712 or Rs. 1,42,510 more than in 1876-77; and Ludhiana, Simla, and Kohat, are the only districts which have not contributed to this increase. This large enhancement of revenue is hardly matter for congratulation, for it is mainly due to the scarcity arising from the all but total failure of the last kharif harvest, which impoverished the agriculturists, destroyed their cattle by thousands, and compelled them to resort to the money-lenders for the means of tiding over their difficulties. This led to the execution of an extraordinary number of bonds, mortgages and other such deeds, all of which required to be engrossed on stamped paper. The increased sale of non-judicial stamps was most marked in the districts noted on the margin, but it was large in every district where scarcity prevailed.

	Increase.		Increase.
Sialkot	Rs. 16,986	Amritsar	10,901
Umballa	13,702	Jullundur	9,491
Gurgaon	11,203	Hoshiarpur	9,395

Stamp duties and penalties levied in cash. 11. The *Stamp duties realized in cash* have increased from Rs. 5,377 to Rs. 8,492; and *penalties* from Rs. 7,124 to 7,855. These differences seem to call for no remark.

12. The outstandings at the beginning of the year on account of costs of *Pauper suits* were Rs. 45,244; this amount was subsequently enhanced by Rs. 8,686; the recoveries during the year came to Rs. 7,853 (including Rs. 34 realized in stamps) or Rs. 670 more than in 1876-77, and Rs. 22,681 were struck off as irrecoverable under the authority of Commissioners; leaving, after payment of Rs. 59 as Sheriff's commission, a balance of Rs. 23,376 unrealized at the end of the year. The recovery of stamp duty on pauper suits has been the subject of recent correspondence, and measures are being taken to keep the outstanding balances at a minimum.

13. Turning to *Charges*, the amount under the head *Discount* has increased from Rs. 50,271 in 1876-77 to Rs. 57,887 in 1877-78, a natural result of increased sales. *Refunds* for damaged stamps, under section 45 of the General Stamp Act, (including refunds on stamps returned by vendors, and of penalties under Section 42) have risen from Rs. 2,063 to Rs. 3,678; while refunds on review and appeal, under sections 13, 14, and 15 of the Court Fees Act, show a satisfactory diminution from Rs. 10,775 to Rs. 8,448. The cost of *Process Serving Establishments* has risen from Rs. 1,48,232 to Rs. 1,62,768, but part of this increase is nominal, the cost of some of these establishments having inadvertently been omitted in the returns for 1876-77. Altogether the charges of the year have increased by Rs. 27,732 only, while the receipts have increased by Rs. 2,86,068; the net result being an enhanced surplus to the extent of Rs. 2,58,336, a result which, I venture to hope, will not, on the whole, be considered unsatisfactory.

14. The returns show that the number of official vendors has increased from 167 to 169, while the amount of discount allowed them has decreased by Rs. 270. Non-official vendors have increased in number from 895 to 968, and their aggregate emoluments have increased proportionately to the increased sales.

The arrangements made locally for the stamp vend have an important bearing as well on the revenue as on the public convenience, and I have in my tours of inspection made them the subject of special enquiry. The conclusion I have arrived at is that district officers have not, as a rule, given this matter the attention its importance merits. In some districts no list had been maintained in the head quarter's office of persons licensed to sell stamps, nor was reliable information forthcoming even of the number of men so licensed or their places of vend; in others, the list, though forthcoming, proved very imperfect, and included the names of persons who years before had died or left the district, or who had given up selling stamps. Some men were selling without a license, or on obsolete licenses granted under Act XXXVI of 1860 or Act X of 1862; other were selling both General and Court Fees Stamps, although licensed to sell one description only. In some districts the number of licensees was far too small, the Treasurer and his agents having the virtual monopoly of the vend, especially of Court Fee Stamps, an arrangement the inconvenience of which is obvious; in others, on the contrary, the number of vendors was much in excess of local requirements, in consequence of which the transactions of each man were few, and as he could afford to invest only a small sum in the purchase, he naturally took stamps of the smaller values only, which find the readiest sale; as a result of this it was by no means uncommon for a bond chargeable with a stamp duty of 8 anas to be written on 4 sheets of stamped paper each of the value of 2 anas, or for a Court Fee of 12 anas to be represented by 6 labels each of the value of 2 anas. The requirements of each district must of course vary according to local circumstances, of which the Deputy Commissioner is in the best position to judge; but I think it should be made a condition of the grant of every license that the licensee maintains at all times a stock of the stamps ordinarily in demand sufficient for an average fortnight's consumption. And I have, where necessary, suggested to Deputy Commissioners the advisableness of periodically reviewing their lists of vendors by recalling all licenses and cancelling or renewing them as might seem expedient in each case after an inspection of the sales registers and a consideration of the local demand.

15. During the year, 294 persons were punished for wilful breaches of the stamp law, against 226 persons so punished in 1876-77. Rewards to informers under section 38 of the General Stamp Act have virtually ceased since the decision of the Chief Court that ministerial officers are not entitled to such rewards.

16. The work of double-punching adhesive Court Fee Stamps in old files, which last year was reported as complete in all districts save Peshawar, have also been brought to completion in the latter district. In the course of my inspections I have, as a rule, found this second-punching process fairly well done in the record offices, except that the perforation has very frequently been effected by tearing out a piece with the finger nails, a practice which has been the source of some frauds. This practice of using the finger nails prevails not only in the record offices, but in the primary cancellation by the court of first instance under section 30 of the Court Fees Act. It is done perhaps sometimes to save trouble, but it is quite as often resorted to from the want of proper punching instruments, a supply of which for the courts is urgently needed if the present system of levying Court Fees by means of adhesive stamps solely is to continue in force.

17. Experiments have recently been made with some instruments for this purpose of a pattern designed in the Rurki Workshops, as well as with some instruments of other patterns; and although the working of none of these proved entirely satisfactory in their existing form, yet the Rurki machine with certain suggested modifications in the cutting parts, gives promise of being a cheap and effective instrument.

18. Some cases of the fraudulent re-use of old court fee labels, and of their abstraction from files for the purpose of being so used have been reported during the year. The first was from Umballa, where some stamps had been made away with, and two members of the establishment, who were the responsible parties, and against whom grave suspicion existed, were dismissed although the evidence against them was not considered sufficient for their committal for trial by a criminal court.

In the second case, reported from Gurdáspur, a petition was presented in the Deputy Commissioner's Court, to which was affixed a court fee label which had already been punched. The offender was fined Rs. 20.

The third case also occurred in the Gurdáspur district. Three members of the Munsiff's establishment at Batála were convicted of removing labels from files with fraudulent intent, and were punished, one with 5 years' imprisonment (reduced by the Chief Court on appeal to 3 years), and the others with 6 months' imprisonment and Rs. 25 fine each.

The most serious case occurred in the court of the Commissioner of Jullundur, where frauds estimated to come to about Rs. 2,000 had been successfully committed; unpunched labels having been systematically taken off petitions of appeal and their places supplied by old labels obtained from the files of the adjacent Small Cause Court. In this case the offence was brought home to a member of the establishment, who was sentenced to imprisonment for two years and fine of Rs. 2,500.

19. I may be permitted to mention here that all the officers with whom I have conversed on the subject are unanimous in the opinion that the continuance of the use of adhesive labels for court fees (except to represent small values) is undesirable. These labels are a constant source of anxiety to officers, and of temptation to the *amla*, the mode prescribed for cancelling them is very troublesome, and experience seems to show that no precautions are effectual against their fraudulent re-use.

20. I notice that in previous years my predecessor has made no mention of Postage and Telegraph stamps in his reports; but seeing that these, like all other descriptions of stamps are under the control of this office, it seems fitting that some notice of them should find a place in the annual report on the Stamp Administration. I therefore beg to offer the following brief remarks.

As regards *Postage stamps*, the sales of ordinary labels and embossed envelopes aggregated Rs. 3,95,664 during the year under report; in the previous year the sales were only Rs. 3,59,381 or Rs. 36,695 less. The value of the stock in hand, which at the beginning of the

Postage Stamps.

year stood at Rs. 3,78,207, was gradually reduced, until on the 31st March 1878 it amounted to Rs. 2,92,070, which is about equal to 8 months' consumption.

As regards service labels the sales have increased by Rs. 16,077, viz., from Rs. 2,02,910 in 1876-77, to Rs. 2,18,987 in 1877-78. The value of the balance in hand has been brought down from Rs. 2,91,611 on the 1st April 1877 to Rs. 2,28,287 on the 1st March 1878. The latter sum is still in excess of the prescribed reserve, and measures will be taken for further reducing it.

I am not in a position to offer any explanation of the causes of the increase of postal revenue which the foregoing figures indicate.

21. It has heretofore been thought that postage service labels offered no temptation to theft on account of the difficulty or impossibility of making a fraudulent use of them; but a case which occurred at Umballa in November last, in which a police constable was sentenced to 18 months' imprisonment and Rs. 10 fine for a mis-use of such labels, shows that they may be turned to fraudulent account. The fraud in this case was effected by affixing a service label to the corner of an envelope, and then drawing a broad black border, after the manner of a mourn-in border, on the latter so as to obliterate the word "service" printed across the label, and then using the label and envelope for a private letter.

22. The sales of *Telegraph Stamps* increased from Rs. 2,61,992 in 1876-77 to Rs. 3,16,632 in 1877-78, a considerable enhancement which I have no means of explaining. The value of the balances in stock, which at the beginning of the year stood at Rs. 2,30,272 was reduced to Rs. 2,00,745 at its close, a sum which is well within the prescribed limits.

23. Some correspondence took place during the year under review having reference to the prevention of the accumulation of excessive stocks of stamps in district treasuries. It was found that there was considerable disproportion between the value of the balances at the beginning of the year, and the previous year's sales; this disproportion, which has existed for many years, proved on investigation to be caused partly by the maintenance of reserves equal to a 12 months' consumption at Lahore, Delhi, Mooltan, and Rawalpindi, to meet emergencies of other districts, but chiefly by the existence in nearly every treasury of large stocks of unsaleable stamps, and of stamps of the higher values for which the demand is rare.

With the object of reducing these balances as low as is compatible with efficiency, the following measures have been determined upon:—

- (1). The reserves at Delhi, Mooltan and Rawalpindi are to be gradually brought down from a 12 months' to a 6 months' supply.
- (2). The indents of treasury officers are so regulated that the stock of stamps in ordinary demand is never allowed to fall below a 3 months' nor to exceed a 12 months' supply.
- (3). An annual return has been prescribed showing the numbers and values of all stamps in each treasury for which there has been no demand during the preceding two years, in view of the transfer of unsaleable stock to the Central Stamp depot at Calcutta.

These measures have, so far, been attended with the following results. The stock of Court Fee stamps, which at the beginning of the year was of a value of Rs. 25,66,582 was reduced by its close to Rs. 21,73,609 or little more than the sales of the year. General stamps were similarly reduced from Rs. 20,85,217 to Rs. 19,82,778, and the latter sum will shortly be still further reduced to the extent of several lakhs of rupees, by transfer of unsaleable stamps to Calcutta. The reductions effected in the balances of Postage and Telegraph stamps have already been noticed.

24. The following district and tahsil stamp offices were inspected by me during the year:—

<i>District Offices.</i>	<i>Tahsil Offices.</i>
Delhi ...	... Ballabgarh.
	... Sonapat.
Gurgaon ...	... Palwal.
	... Firozpur.
	... Nuh.
	... Rewari.
Karnal ...	... Panipat.
Umballa ...	... Pipli.
	... Jagadhri.
	... Naraingarh.
	... Kharar.
	... Rupar.
Ludhiana	
Jullundur ...	... Phillour.
	... Nawashahr
	... Nakodar
Hoshiarpur ...	... Dastya
	... Garhshankar
Amritsar	
Lahore ...	... Kasur.
	... Chunian
Gujranwala	
Ferozepore	

making 11 districts and 19 tahsil offices, or 30 offices in all, in addition to which I inspected the files of such Small Cause, Munsiffs', and honorary judicial officers' courts as came in my line of march.

Cost of Superintendent's Office.

25. The cost of the office of Superintendent of Stamps during the past two years was as follows:—

					1876-77.			1877-78.		
Salary of Superintendent	...	...	...	...	7,556	15	10	6,240	...	...
Establishment	...	...	...	...	1,485	13	4	1,447	12	...
Office Contingencies	...	...	...	...	659	12	9	597	7	2
Printing Charges	...	...	...	...	171	5	3	122	13	2
Travelling allowance	...	...	...	...	457	13	...	563	5	...
House rent	...	...	...	...	384	...	...	384	...	...
Total					10,715	12	2	9,355	5	4

26. For the first 11 days of the year under report I officiated as Superintendent of Stamps during the absence on leave of my predecessor, Mr. W. Kirke. On Mr. Kirke's retirement from the service on 1st August 1877, I permanently succeeded him in the office.

Change of Officers.

APPENDIX C.

From—E. P. HENDERSON, ESQUIRE, *Officiating Government Advocate, Punjab.*

To—J. A. E. MILLER, ESQUIRE, *Secretary to Financial Commissioner, Punjab.*

No. 405—D. M., dated Lahore, 15th August 1878.

Annual Report for 1877-78.

I have the honor to submit the usual annual report of the business transacted through this office during the year 1877-78, with the appendices marked A. and B.

Incumbents of office. 2. During the period under report, the duties of Government Advocate were conducted as follows:—

Up to 2nd May 1877 by Mr. H. M. Plowden.

From 3rd May 1877 to 23rd February 1878 by Mr. W. H. Rattigan.

From 24th February 1878 by Mr. E. P. Henderson.

3. Appendix A. contains the usual detailed list of references disposed of during the year under report, and the following tabular statement shows the number and distribution of references disposed of during the past 5 years:—

Comparative statement of references disposed of in the several years from 1873-74 to 1877-78.

* No.	Name of Department.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Remarks.
1	Government Punjab, Civil Department ...	25	29	35	40	50	
2	Financial Commissioner ...	39	46	30	52	21	
3	Government Punjab, Public Works Department ...	56	48	35	27	54	
4	Inspector General of Police ...	4	2	4	3	4	
5	Inspector General of Prisons ...	4	1	...	1	3	
6	Post Master General ...	1	1	2	5	1	
7	Inspector General of Registration ...	...	...	...	...	5	
8	Conservator of Forests ...	2	3	5	...	...
9	Accountant General, Punjab ...	1	...	2	...	...
10	Currency Department ...	...	1	...	...	...
11	Director of Public Instruction ...	...	...	2	1	1	
12	Miscellaneous ...	5	41	26	14	15	
	Totals ...	137	142	141	143	154	

The number of references continues to increase; the number for the year under report was 154, and the average number for the past 5 years 143. The most notable feature as regards distribution in last year's report was the large increase in opinions furnished to the Financial Commissioner, and the decrease in the number furnished to the Public Works Department; whereas, in the present year, the opinions given to the Financial Commissioner are less than half the number given in 1876-77, and the number given to the Public Works Department has exactly doubled. The number of references disposed of for the Local Government still continues to rise.

Appendix B, Part I; original suits. 4. The first part of appendix B. shows the original civil suits conducted through this office on behalf of Government. There were only 2 in 1877-78, as against 5 in the preceding year.

5. The first of these cases is that of Sikandar Khan, claim Rs. 1,76,419, damages for breach of contract, which I regret to say is still pending before the arbitrators. Mr. Spitta, Barrister-at-Law, has been appointed an arbitrator in room of the late Mr. Reynolds. Further delay has occurred owing to the temporary absence of Mr. Rattigan, the other arbitrator, from India. The case is now being proceeded with, and endeavours will be made to finish it as soon as possible.

6. This was a petty case conducted through this office on behalf of the Court of Wards, Amritsar, under instructions from the Financial Commissioner. The plaintiff, one Dulo, through Mr. Higgins, Pleader, sued Sardar Bakhshish Singh in the district court of Lahore for Rs. 500, on account of money advanced, and for damages for breach of contract. The suit was dismissed by Mr. Robinson, Extra Assistant Commissioner, for want of jurisdiction.

Appendix B. Part II; appeals. 7. The second part of appendix B, is a statement of civil appeals conducted through this office on behalf of the Government. These were 9 in number, the average for the past 5 years having been a little over five per annum.

8. The first case was that of Kirpa Ram and others, plaintiffs, versus the Secretary of State, defendant. This suit arose out of a contract entered into between the plaintiffs and the Executive Engineer, Special Survey division, Western Jumna Canal, for the construction of certain works on that canal. The plaintiffs, alleging that they had completed the work, and that it had been approved, sued for Rs. 4,716-13-3 as balance due under the contract; Rs. 650 for extra work alleged to have been done; Rs. 558-4 for materials taken over by Government, and Rs. 381 as interest, making a total of Rs. 5,823-5-7. The main plea advanced

by Government, was that the plaintiffs had failed to execute the work in accordance with the terms of their contract, and fraudulently supplied bad materials, and had done the work in such an imperfect manner that part would have to be repaired and a large portion entirely redone; that plaintiffs had been called upon to repair and re-do such work, but had neglected to do so; and that the Government had therefore been obliged to undertake it itself at a cost of Rs. 3886-12-4. It is unnecessary to detail the pleas as regards the smaller items.

The claim was dismissed *in toto* by the first court (Mr. Delmerick, Extra Assistant Commissioner, Delhi). Plaintiffs thereupon appealed to the Commissioner of Delhi, their claim in appeal being only Rs. 5046-2-9. The case was heard before Mr. Barkley, Additional Commissioner of Delhi, who decreed Rs. 584-15-9 in plaintiffs' favour, and dismissed the suit as to the balance. The plaintiffs then appealed to the Chief Court as regards the balance disallowed, which, with costs, amounted to Rs. 4,746-10-8. This appeal was heard by Lindsay and Fitzpatrick JJ., and was dismissed with costs. In this appeal, the plaintiffs were represented by Mr. Spitta, and the Government by Mr. Rivaz, Mr. Rattigan having been previous to his appointment to officiate as Government Advocate, retained by the appellants. The case is uninteresting, and involves no questions of law: it seems unnecessary therefore to dwell longer on the subject.

9. This was a claim for Rs. 166-2-6 on account of "dharat," or weighing dues, and the Government Sobha Singh versus being interested in the general question, the Financial Commissioner instructed the Mallik Bassu. Government Advocate to appear at the hearing before the Chief Court. The question raised was, whether the plaintiff, who held a farm from the lambardars of Shahdara in the Lahore district, of the right to levy "dharat" on fire-wood imported into the village and sold to the Punjab Northern (State) Railway authorities for use along the line.

Both the lower courts held that, under Government of India Resolution dated 6th November 1868, the plaintiff was not entitled to levy "dharat." In appeal to the Chief Court, the plaintiff urged that by custom he was entitled, as representing the lambardars, to levy "dharat" upon firewood brought into the village and sold at the Shahdara sarai. As the question of custom had not been investigated or considered by the lower courts, the case was remanded and transferred to the court of Mr. Robinson, Extra Assistant Commissioner, Lahore, for enquiry into the alleged custom.

10. The next appeal was that of Bansi Lal versus the Secretary of State, known as the Raiyanwala case, referred to in para. 17 of this office report for 1876-77. This case is one of great importance to Government, as it involves general principles as to the authority of settlement officers to bind the Government by their acts, and as to the ratification of those acts by the Government when sanctioning a settlement. It appeared that in the settlement of the Umballa district in 1852 a Mr. Dawe was granted the zamindari of the village of Raiyanwala, and his name was directed to be entered in the proprietary column in the settlement papers. In making this order, the settlement officer was acting under the authority of revenue Circular No. 8 dated 11th February 1852 of the Board of Administration, which authorized settlement officers to grant the zamindari or proprietary rights in *khana khali*, or Government estate to private individuals. It did not appear that the settlement officer had his attention drawn to the fact, that although the entire village of Raiyanwala belonged to Government, there were portions of it which were in the possession of the canal department, and part of it occupied by the bed of Western Jumna Canal. All such portions, including even the bed of the canal, were recorded as the property of Mr. Dawe. Plaintiffs alleged in their plaint that Mr. Dawe having died, they purchased the village from his widow in November 1860, and obtained possession of the village under the deed of sale. The plaintiffs further alleged that in kharif 1871, Mr. James, an officer employed on the Western Jumna Canal cut grass and reeds from the two plots in dispute, which are part of the village of Raiyanwala, and had come into their possession under the sale; that in 1872 they cut and removed the grass and reeds according to long established usage; that in 1873 Mr. James again began to cut and remove the produce of the land, but was stopped by plaintiffs' servants; that eventually the Deputy Commissioner, while recognizing them as the proprietors of the land, considered that both they and the Canal Department were in possession, and that the dispute could only be decided in a civil suit.

The Government Advocate on behalf of defendant pleaded, (1) that the land in dispute lay between the banks of the Western Jumna Canal, and was the property of Government, and had always been so; (2) that it was occupied by Government prior to the existence of the village of Raiyanwala which was founded by Mr. Dawe, a canal officer, about 1830; (3) that from time immemorial, the canal department had been in possession of the land in dispute and taken the produce; (4) that the village of Raiyanwala was one of the "free villages" on the canal, in which villages the canal department took what land was required for departmental purposes, and gave canal water free in exchange, the village giving free labour; (5) that plaintiffs did not purchase the land from Mr. Dawe or his representatives.

The plaintiffs rejoined that Government in its own settlement papers of 1852-53 had recorded Mr. Dawe as owner of the land in dispute; that plaintiffs purchased the land from the nephew and heir of Mr. Dawe, and mutation of names had taken place in their favour in the revenue register, and they had held possession continuously ever since, and defendant had admitted their title; that defendant by his admission was estopped from raising any plea of this kind; that as a favour, the canal officers were allowed grass, reeds, &c., gratis at a time when canal water was given free; that defendant had no right of easement or other right to or upon the land.

Mr. Pitcaithly, Extra Assistant Commissioner, Umballa, who tried the case, found that Government was not estopped by any entry in the settlement record, and that Government had held adverse possession for more than 12 years, and accordingly dismissed the suit with costs.

The plaintiffs thereupon appealed to the Commissioner of Umballa, and on the application of both parties the appeal was removed into the Chief Court.

It was held by that court that the Government in sanctioning the settlement of the Umballa district did not ratify all the acts of the settlement officer, including the grant of the entire village of Raiyanwala, and that plaintiffs had failed to show any acts or admissions on the part of the officers of Government since the date of the grant, which would have the effect of estopping Government from contesting the plaintiff's claim; also that the settlement officer exceeded his authority in granting the zamindari without reserving to Government the plots in dispute, as the circular of the Board of Administration referred only to lands which were used for agricultural purposes, or which might, by reclamation or otherwise, be used for such purposes, and did not include

lands held by Government for public purposes; and Mr. Justice Fitzpatrick further held that the grant of the zamindari did not include the two plots in dispute, which were looked upon as part of the canal. The appeal was accordingly dismissed with costs. The case is reported as case No. 1 of the *Punjab Record* for 1878, and is well worth a careful perusal. Mr. Rivaz conducted the appeal on behalf of Government in the Chief Court, Mr. Rattigan having been retained by the appellants previous to his appointment to officiate as Government Advocate.

11. This was a suit brought in March 1876 on behalf of the Forest Department of the North West Provinces against Hari Singh and mussammât Rāj Kour as sureties of one Budh Singh, contractor. Budh Singh had contracted to saw timber, and provide sawyers for the Forest Department, but, for reasons which it is here unnecessary to detail, he failed to carry out his contract. Budh Singh having died, a suit was brought against his sureties for the recovery of the balance of advances made to the former, Rs. 2,099-12-8. A decree for this amount, with costs, was obtained in the district court, Amritsar, on 9th August 1876. Defendants appealed to the Commissioner in *forma pauperis*, and on 5th June 1877 their appeal was dismissed.

12. This was an appeal to the Additional Commissioner of Amritsar in a petty case instituted against Government by Badri Dās and Banārsi Dās, carriers, on account of carriage of stores to the Mādhopur workshop from Amritsar. The original claim was for Rs. 314-4-9, and the lower court (Mr. Trafford), gave them a decree for Rs. 254-4-9. Plaintiffs appealed to the Additional Commissioner of Amritsar as regards the Rs. 60 disallowed. This Rs. 60 was on account of fines which Government had the right to impose under the contract for delays in the deliveries of stores. Mr. Symth, the Additional Commissioner, considering that it would be unfair to enforce the provision as to fines without previous warning, gave plaintiffs a decree for Rs. 10 on this account, thus increasing their total decree to Rs. 264-4-9.

13. This was an appeal to the Chief Court from a decree of the Commissioner of Lahore, dismissing Kutab Khan's appeal from a decree of Mr. Walker, Assistant Commissioner, Kasur. The plaintiff's claim was to occupancy rights in 19 ghomāos and 14 marlas of land, and was dismissed by the Assistant Commissioner. The Commissioner dismissed the appeal as "quite out of time." The Chief Court remanded the case to the Commissioner with orders to consider the excuse alleged by the appellant for the delay in appealing, viz. sickness, and to decide whether it was sufficient or not.

14. This was a suit by Government to contest the defendants' right to dig kankar from certain land in the village of Tung in the Amritsar district, and claiming damages to the amount of Rs. 3,130 for kankar wrongfully taken. The Judicial Assistant of Amritsar (Mr. Benton), gave a decree for Rs. 807-5-0, and full costs on Rs. 3,130. From this decree defendants appealed to the Commissioner of Amritsar. A preliminary objection was raised as to the defendants' right to appeal, seeing that their firm had been declared insolvent by the Lahore Insolvent Estates Court, the defendants ultimately obtained sanction from the receivers of the estate, and the objection was decided in their favour.

The main point urged in appeal was that the Government deed under which the claim was made only gave the Government the right to dig kankar, while defendants by digging stone or "pathar" and not kankar had not infringed any Government rights. The Commissioner held that Government purchased from persons, who had a good title to sell it, the monopoly of digging out from the land a certain material known as ror, kankar, or pathar, according to the fancy of the speaker: that there was no appreciable difference between ror and kankar in ordinary usage: that it is likely enough that at Dalhousie this material might not go by the name of pathar, but that at Amritsar as at Dalhousie there was no "pathar" properly so called. The defendants' appeal was dismissed. The case on behalf of Government, both in the lower court and before the Commissioner, was conducted by Pandit Rām Narāin.

15. The facts of this case are briefly as follows:—The defendant took a lease from Government of the monopoly of the sale of intoxicating drugs in the Rawalpindi district for 5 years, from 1st April 1868 to 31st March 1873, at an annual rent of Rs. 21,500. A suit was brought by Government to recover from Khazān Singh a sum of Rs. 9,298 on account of excess remissions made to defendant. The lease contained a stipulation to the effect that, whenever troops to the number of one company or upwards should leave the district and stay away for 3 days or more, a remission in proportion to the number of troops leaving should be made in the rent payable by the defendant; and similarly the rent would be proportionately increased whenever troops to the above number should come to the district and remain for 3 days or upwards. At the time the lease was granted, the 20th Hussars were quartered at Campbellpur in the Attock tahsil. In January 1876, the 20th Hussars left Campbellpur and the Rawalpindi district, and no other Cavalry Regiment was sent in its place. The lease contained no provision as to the amount of remission which should be granted if a European Cavalry Regiment left the district; but it contained a specification of the amount of the rent which was apportioned to the two European Infantry Regiments stationed at Rawalpindi, viz., Rs. 548 or Rs. 274 each; and Khazān Singh claimed a remission at the rate of Rs. 274 per mensem in consequence of the departure of the 20th Hussars from Campbellpur, and the Commissioner, on the application of the Cantonment Magistrate, sanctioned the remission. A suit was brought by Government to recover back the amount of the remissions so granted in excess (Rs. 9,298) on the ground that they were made by mistake and in ignorance of the full facts of the case. The Government obtained a decree for Rs. 5,437-2-0, which was upheld in appeal to the Commissioner. Khazān Singh then preferred a special appeal to the Chief Court, and the Government claim was dismissed with costs throughout. The Chief Court decision proceeded on the ground that the mistake made was one of law, or ignorance of a particular right, and that therefore the Government was not entitled to recover. This ruling is opposed to the principles adopted by the superior courts in England: the Court of Chancery grants relief, even if there has been a mistake of law, if the party benefited cannot conscientiously retain the advantage acquired. Two recent cases in the House of Lords, *Cooper versus Phibbs* II L. R., H. L., 149, and *Beauchamp versus Winn*, VI L. R., H. L., 223, support this doctrine, the latter case especially, as the mistake there relied on was the misconstruction of a deed of grant. From these cases it would seem to be very doubtful at least, whether a misconstruction of a writing is

not a mistake of fact, rather than a mistake of law, and it was on the authority of the law as here laid down that this suit was brought. The case is reported as No. 33 of the *Punjab Record* for 1878.

16. This was a reference to the Commissioner by the Deputy Commissioner of Delhi under the provision of Act X of 1870 in connection with a claim to compensation for land taken up for Troupe and Salaroli of Government purposes situated in Andhaoli, pargana Delhi, measuring 6 acres versus the Secretary of State for India and 27 poles. This case was finally disposed of in June 1878, and will be noticed in the report for next year, to which it properly appertains.

Appendix B. Part III;
review cases.

17. No civil review cases were conducted during the year under report.

Appendix B. Part IV;
execution cases.

18. The following is a brief *resume* of the execution proceedings conducted by this office on behalf of Government.

(a). **Rai Sarmpat Rai**.—The saction of the Chief Court has been obtained to the sale of the remainder of the judgment debtor's property, and these proceedings will soon be brought to a close, although nothing like the amount of the Government decree will ever be realized. As pointed out in previous years' reports, this case is a useful warning against taking a mortgage on immoveable property without first obtaining a sound valuation as security for the due performance of large contracts.

(b). **Sultan Bakhsh**.—The amount due by this man is Rs. 853 on account of the costs of a suit he brought against Government, and which was dismissed with costs. Several attempts have been made to arrest him, but he has always evaded execution by absconding. The sum of Rs. 12 has just been recovered from him, and the Deputy Commissioner of Gurdáspur has been instructed to keep a sharp look out after him.

(c). **Cher Singh and Bakhsh Singh**.—In this case, the sum of Rs. 1,832-12-10 is due to Government under a decree of the district court of Lahore. Every endeavour has been made to recover the money, but without success; in fact the defendants were both imprisoned in execution of decree for over one month and a half, but to no effect. The case has been specially reported on to the Financial Commissioner.

(d). **Lieut. Col. J. P. Turton**.—This officer owes Rs. 357-8-0, on account of the costs of a pauper suit instituted against him in the district court of Gurdáspur. Colonel Turton is so much involved that it is almost hopeless to expect that the amount will ever be recovered. An application was filed for Colonel Turton's arrest, but it led to no results.

(e). **O. de G. Bertola**.—The sum of Rs. 3,574-14-6 was decreed against Mr. Bertola by the Deputy Commissioner of Mooltan, in the last suit which he brought against the Government, in connection with the contracts for the erection of the Mooltan barracks. A portion of this decree, Rs. 363-3-0, has been recovered, and the Government claim has been registered against Bertola's estate in the Insolvents' Estates' Court, Lahore.

(f). **E. Burke**.—The claim against Mr. E. Burke, amounts to Rs. 2,060-13-0, being the amount of costs decreed against him by the Chief Court of the Punjab, in connection with a suit which he brought against Government for damages for breach of contract. A portion of the amount, Rs. 960-12-0, has been recovered, and Mr. Burke has been allowed time to pay the balance. This matter has also been fully reported on to the Financial Commissioner.

(g). **Partab Singh**.—This man owes Rs. 3,088-11-5, under a decree of court, in connection with the case referred to at para. 12 of this office report, for 1876-77. The sum of Rs. 920 has been recovered, and an arrangement has been sanctioned by the Financial Commissioner (without, however, this office being informed thereof), for payment of the balance by instalments.

(h). **Budh Singh and his Sureties**.—A decree was obtained against these men for Rs. 2,099-12-8 and costs. The particulars of the case are given in para. 11 of this report. Rs. 517-11-0 only have been recovered, and it is exceedingly doubtful, if any thing further will be obtained in execution, as this is another instance of immoveable property, taken as security, having been much overvalued.

(i). **Bansi Lal**.—The costs decreed against Bansi Lal in the Raiyánwála case (Rs. 19-7-0 in the lower court, and Rs. 7-8-0 in the Chief court) have been duly recovered.

(j). **Sujan Singh**.—Rs. 1,570 were decreed against Sujan Singh by the Chief Court, in the appeal preferred in the Wazirabad ferry case, reported on in para. 14 of last year's report. This amount, and a nearly similar amount, the costs of the original suit, has been duly recovered.

Other miscellaneous
business.

19. The following miscellaneous business was also transacted during the year 1877-78.

(a). The claims of certain Amritsar traders for damages caused by fire, at the Alexandra bridge, on the Punjab Northern State Railway, were settled out of court.

(b). The Government Advocate watched the proceedings in the Chief Court, in connection with a suit instituted in the Delhi Small Cause court, against the Nawáb of Loháru, by a firm of Parsee merchants, and which was referred to the Chief Court for a ruling. The Chief Court decided that the Nawáb was an independent prince, and exempt from the jurisdiction of the British courts, and directed that the suit be dismissed.

(c). A claim of Rs. 100 was preferred against the estate of R. Richardson, in the Lahore Insolvent Estates' court, on account of moneys advanced to him by the Chemical Examiner, Punjab, for the purchase of chemicals, &c. The priority of the claim was established as a Crown debt, and was paid in full, in preference to the general body of the unsecured creditors.

(d). The Government Advocate appeared in the Chief Court, in connection with the question raised as to the powers of Judicial Assistants under Act XIV of 1875. The case is reported as No. 54 (*Abdul Rahmán, versus Mahammad Ismail*) of the *Punjab Record* for 1877.

(e). The amount due by the Government, under the Privy Council decree, in the case of Forester and others, *versus* the Secretary of State, was finally adjusted.

Work continues to
increase.

20. The duties of and calls upon the Government Advocate still continue to increase.

APPENDIX D.

DELHI DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL W. G. DAVIES, c. s. i.)

2. **Part I—District statistics.**—The only points touched upon under this head by the Settlement Officer Delhi, are the increase in the number of Deputy Superintendents in the Sonapat tahsil to three, and the transfers of charge of the Delhi settlement, consequent on the transfer of Mr. Wood to the Rohtak district, as Deputy Commissioner. The former measure was rendered necessary owing to the backward state of the work in the Sonapat tahsil. The causes for this backwardness have, the Settlement Officer says, been now removed. Operations throughout the district are, Mr. Maconachie says, being pushed on as rapidly as seems prudent.

Gurgaon District.—The area columns have been altered so as to show the corrections up to date. The revenue now entered is that given by the new assessments which have been announced for the whole district, as since changed in some instances on appeal. The total increase of revenue is reported to be Rs. 1,79,595, giving an incidence per acre of Rs. 1-4-6 on the cultivated area; and of Rs. 1-0-6 on the total area, as compared with Rs. 1-1-7 and Rs. 0-14-2 respectively of the previous settlement.

6. **Part III—Progress made.**—As reported in my report on the working of the settlements for the quarter ending 31st December 1877, stage 4 has been completed for the Delhi district, except in the case of one village in which there was a serious discrepancy in the cultivated area as shown by the settlement figures and that obtained by the revenue survey.

The Settlement Officer has not yet been able to find time to visit the spot, but he hopes to do so soon. It is believed, however, that the discrepancy arises from a difference of classification rather than from any gross error in measurement.

Stage 5.—The whole of the Sonapat tahsil was completed, and in Balabgarh the last village added from Bulandshahar.

Stage 6.—The revenue rate report for tahsil Delhi was submitted by Mr. Wood during my absence on leave last year. It, together with my review thereof, was forwarded for the orders of the Financial Commissioner, with my No. 174 dated 2nd May 1878. In para. 8 of his report, Mr. Maconachie holds out the promise of submitting the revenue rate report for the Sonapat tahsil by the 15th of October next.

Stage 7.—The figures are the same as those given in previous statements, but the village assessments are, the Settlement Officer states, being taken in hand, and Mr. Maconachie hopes to have them all announced by an early date.

Stage 9.—Material progress has been made in the work of attestation, especially in the Sonapat tahsil, which, as the Financial Commissioner is aware, was the most backward of all the tahsils in this district. This increase of work has been obtained partly by increase of establishment, and partly by increased pressure being brought to bear upon the officials.

During the last quarter of the year 12,350 holdings were attested in the Sonapat tahsil, against 19,088 in the three previous quarters. It is anticipated that the work of attestation in this tahsil will be completed by Munserims about the end of June next; but the work of the Superintendent will not, it is expected, be finished much before March 1879.

Mr. Maconachie speaks favorably of the attestation work in the Delhi tahsil, but is not at all satisfied with the quality of the work done in the Balabgarh tahsil. As this formed the subject of special correspondence with your office, which ended in the Superintendents and one of the Deputy Superintendents resigning their appointments, and in the reduction of another Deputy Superintendent to the rank of Munserim, it is needless to dwell upon the matter here. With the new blood recently introduced into this tahsil, the Settlement Officer is more hopeful of future progress.

Gurgaon District. Stage 8.—The village assessments have all been announced, and the kharif instalment collected in accordance therewith.

Stage 9.—The Munserims' attestation is reported to have been completed, and only 11 villages have still to be attested by Deputy Superintendents. The records of 931 villages have been passed by the Extra Assistant Settlement Officer as ready for fairing, leaving 333 still to be arranged and checked.

Stage 10.—The revenue has been distributed on holdings for the whole district, but the testing of the calculations has not yet been completed.

Stage 11.—This work has just been begun, and the progress made is shown in the supplementary statement.

Stage 13.—The administration papers of 1,245 villages have been prepared by Munserims, and of these 621 have been attested by Superintendents.

Stage 17.—Some progress has been made in fairing the patwáris' copy of the village papers; 303 files have been almost completed, and the khasras of 845 villages in all have been faired.

In para. 8 of his report, the Settlement Officer shows the progress made in preparing a record of tribal custom, and in the election of *álá lambárdárs*.

Karnal District.—Assessment reports for both of the tahsils under settlement were submitted by Mr. Ibbetson during the year. That for tahsil Pá nipat was sent on for the orders of the Financial Commissioner with m. No. 302 of the 16th July last. The report for tahsil Karnál was only received in February last, and its disposal is postponed pending the receipt of orders on the Pá nipat report.

8. **Concluding General remarks.**—In para. 22 of his report, Mr. Maconachie in giving a forecast of the work, states that settlement operations in the Delhi district cannot be completed before the end of next year. Indeed, looking at the state of work in the Sonepat tahsil, he thinks the safer estimate would be two full years from now, and in this I agree with him.

9 Mr. Ibbetson in para. 9 of his report gives a *resumé* of the work performed by himself and his subordinates, which must be allowed to be very considerable. Progress was somewhat retarded by the drought and scarcity last year.

10. The work in the Gurgaon district is rapidly approaching conclusion, but there is much miscellaneous business yet to be done, and the process of fairing the settlement records is a slow one, especially when done by patwáris, so that another year will probably pass before settlement operations can be brought to a close, and the records filed in the district office.

Great progress has been made in the Delhi settlement since Mr. Maconachie took charge of it.

There is every hope now of this settlement being brought to a rapid conclusion. Settlement operations have also made considerable progress in the Karnál district, and the work of attestation is so far advanced, that the fairing of the records can be put in hand as soon as the *jamas* have been given out and distributed.

This portion of the work is delayed in the Pá nipat tahsil by the non-receipt of orders on the revenue rate report of that pargannah, submitted so long ago as *July last*. The work in this settlement is being very thoroughly done.

MOOLTAN AND DERAJAT DIVISION.

EXTRACT FROM SETTLEMENT COMMISSIONER'S REPORT.

(J. B. LYALL, ESQUIRE.)

Major Wace officiated as Settlement Commissioner from 14th June to 27th August while I was absent on leave.

I marched through parts of all five districts during the year, and soon after its close I went to Gurdáspur and inspected the Káhuwán Chamb villages.

2. This is the sixth year's work reported in Bannu and Dera Ismail Khan, and the fifth in Mooltan and Muzaffargarh; it will take another half year in the two first districts, and another year or eighteen months in the two last before all work is completed and all establishments are reduced or transferred. These settlements will have taken from six to six and a half years to complete. The average time taken in the settlement effected between 1862 and 1872 under Mr. Prinsep, was from 4 to 5 years; the greater part of the difference of time is due, I think, to difference in the size of the districts, in the efficiency of the patwáris, in the character of the work to be done, &c., but with all other circumstances equal, the work must take longer now that elaborate assessment reports have to be written and reviewed, and orders of superior authority awaited before announcements can be made. In Jhang the work has been in progress for $3\frac{1}{2}$ years: I expect that it will be completed in $4\frac{1}{2}$ or 5.

In reporting on the details of progress made, I shall take each district separately in turn.

3. **Bannu.**—In Bannu orders were received during the year on the two assessment reports not previously sanctioned: the orders for tahsil Miánwáli came very late, but Mr. Thorburn managed to announce his village assessments for this tahsil also within the year and to complete this stage of the work for the whole district. In the sadr tahsil some of the Waziris and Bannuchis did not seem pleased with their new assessments, but eventually there were no refusals. The detailed assessments of villages for tahsils Isa Khel and Marwat were reported and sanctioned within the year; and the *bách* or distribution of the revenue on holdings was completed in all tahsils except Miánwáli. But owing to the cheating spirit of the Bannuchis, part of this work has had to be done twice over in the sadr tahsil. It will be seen from the pending column in return No. III that not much remained to be done at the close of the year, and some of that little has been since accomplished. For example, the detailed assessments of tahsil Miánwáli have been reported and sanction received. I am expecting those for tahsil Bannu, but they have not yet reached me.

The settlement of tahsil Isa Khel was virtually finished by the close of the year, as all that remained to be done was the making over the new records to the district office. Most of the establishment had been distributed before the close of year among the other pargannahs, and part has been since transferred to Ludhiána.

No one has been appointed to the post of Superintendent of Isa Khel, which became vacant by the transfer of the former incumbent to Edwardesabad to fill up a death vacancy there.

We received orders this year in the matter of the demarcation of rakh in Miánwáli, and Mr. Thorburn has since reported how they have been carried out, but I have detained his letter pending reply to a letter I have written asking for certain explanations. Proposals in regard to the jágirs of the kháns of Isa Khel were made and approved, and reports were submitted on the revenue-free grants of the district and orders received. The subject of tirni exemptions also came up and was decided. Several questions, orders on which were received with the assessment reports, were also settled.

4. **Dera Ismail Khan.**—In Dera Ismail Khan orders were received during the year on the assessment reports for tahsils Kuláchi, Leiah, and Tánk, and for the waste and báráni lands of tahsil Bhakkar. The village assessments of these tahsils were also announced within the year, and the internal distribution completed except in nine villages. There were no refusals to engage on the ground of over assessment; but some villages in the Leiah thal have objected to the character of the grazing lands assessment and have proposed other arrangements which we are considering, and the Pradu villages of the Gandapur circle in tahsil Kuláchi have refused to engage, except on certain conditions, which I do not think ought to be granted. These villages have paid hitherto by khám tahsil, and I have recommended that that system should be continued for the present. So also in tahsil Tánk, khám tahsil has been maintained for the present at the Deputy Commissioner's request in three Bittáni order villages.

The reports in form E. of village assessments were submitted for tahsil Dera, and the greater part of tahsil Bhakkar. The return No III will show what remains to be done under other heads of work. A few administration papers are incomplete, and the fairing of some of the new records is still going on. A great many of the new records have not yet been finally examined and signed. These are the most important items of work shown as pending.

In tahsils Tánk and Bhakkar the work of the settlement may be said to have been virtually completed by the close of the year. Reduction of establishment began in September, when the Superintendent of Chaudwán was transferred to Rohtak, and his office establishment brought under reduction; and soon after the close of the year, I was able to depute the Extra Assistant Settlement Officer, the Superintendent of Bhakkar, and several Deputy Superintendents and Munserims to Ludhiána, for employment under Mr. Walker.

4. **Mooltan.**—Mr. Roe submitted the assessment reports for the four remaining tahsils of Mooltan in the year under report. That for the sadr tahsil was sent on for the Financial Commissioner's orders in November last; that for Shujabád followed a few days ago, and the remaining two will, I hope, be shortly submitted. In tahsil Sarai Sidhu the new assessment sanctioned in the previous year was announced and distributed. There were no refusals. In accordance with permission given in the orders on the assessment report, proposals for the bestowal of zamindari ináms in this tahsil were submitted and sanction received. In fact the settlement was virtually over in Sarai Sidhu by the close of the year, and we have since applied for a transfer of jurisdiction from the settlement to the ordinary civil courts. Mr. Roe has shown village assessments reported (stage No. 7) as completed for the whole district; this stage should have been shown pending for all tahsils, but Sarai Sidhu, in which only it has been reached. Attestation was brought to a close in all tahsils except Mailsi. The work of fairing the new records is shown as pending in all tahsils except Sarai Sidhu—in reality this work is almost finished in Shujabád, and great progress in it has been made in some of the other tahsils, but as the column showing the distribution of the new assessment is as yet blank in these new records, the work is considered incomplete and not shown in the return. Unless orders are received very soon on the assessment reports for tahsils Mooltan and Shujabád, we shall be unable to find any work to occupy the establishments for those tahsils.

As Mr. Roe observes, no orders have been received on our reports on the question of abolition of *cher* labour, and we have therefore framed the assessments of canal irrigated villages on the supposition that *cher* labour, and the present system of assessment, will be maintained.

5. **Muzaffargarh.**—The revenue rates reports for tahsils Sanáwan and Alipur were received from Settlement Officer, and forwarded to your office during the year under reference. We have just received the Financial Commissioner's orders for Sanáwan. The vernacular returns for the report of tahsil Muzaffargarh were ready before the close of the year, and I hear that I shall get the report itself before the end of the present month. The progress made in attestation was disappointing,—about one-third of the villages remained unattested by the Superintendents at the close of the year; but I believe that all the Superintendents worked hard and did their best. Mr. O'Brien explains that their time was much occupied by emergent work of special kinds, of which the most important items are: the heavy alluvion and diluvion work; secondly, a girdáwari of canal irrigated lands, which had to be made partly for settlement and partly for district purposes; and thirdly, the carrying out of the orders received regarding the re-demarcation of rakh. This last work involved the erection of boundary pillars, the preparation of rakh records, and inquiries into quality of timber, rights of way &c. The English village statements of tahsils Sanáwan are shown as completed, because Mr. O'Brien assessed the village in detail during last cold weather, in anticipation of receipt of sanction to our proposed revenue rates. But till announcements are made, and the village jamás filled in, this stage of work ought properly to be shown as pending. In this district also a certain amount of fairing has been done, for which credit has not been taken in the returns as explained in the case of Mooltan.

6. **Jhang.**—Mr. Steedman has submitted a full and accurate progress report. The revenue rates report for tahsil Chiniot was received in December, and sent on to your office in February. Mr. Steedman was engaged on the report for Shorkot at the close of the year. Attestation has been pushed on rapidly, and has been finished in more than two-thirds of the villages; at the same time this work has been done very carefully, and as far as possible on the spot. Most of the village note books have been translated into English, and preparations have been made for the commencement of fairing. The orders of Government received during the year in regard to the revision of rakh boundaries in the Ahmadpur and Garh-Mahárája taluqás are being carried out. Mr. Steedman has lately submitted a report on the tirni arrangements of the Sind Sagar portion of the Jhang district, which I have under consideration.

7. **Gurdaspur.**—Good progress was made in the settlement of the Kahnúwán-Chamb villages in the Gurdáspur district. Measurements were completed, areas and field maps tested and passed, and attestation finished in all but 7 villages. Since the close of the year the new forms of English village

statements, complete as they can be up to the assessment stage, have been submitted to this office. With the concurrence of the Deputy Commissioner, I intend to frame proposals myself for the assessment of these villages.

8. **General remarks.**—The number of judicial cases instituted was 4,918 to 5,304 of previous year; of cases decided 5,363 to 4,946; the decrease of institutions occurred in Dera Ismail Khan, Bannu and Muzaffargarh; a large decrease was to be expected in the two former districts, as attestation was completed in them in the year 1876-77. The total number of rent suits and suits under the tenancy Act remained about the same in both years. I notice that suits by proprietors to recover arrears of rent from their tenants were again confined almost entirely to Bannu, Mooltan, and Muzaffargarh. There has been a slight increase in suits by tenants to establish a right of occupancy; these cases were confined to the Bannu, Dera Ismail Khan, and Muzaffargarh districts. The number of revenue cases declined from 11,218 to 9,827, the decrease being chiefly in the districts of Bannu, Muzaffargarh, and Jhang among mutation and miscellaneous cases.

The number of appeals from orders of Superintendents to lower appellate courts increased from 526 to 711, and decisions from 577 to 678.

9. **Judicial work.**—I shall now make some remarks on the judicial work for each district separately. Efforts were made to reduce the heavy pending file of judicial cases in Bannu; but though the number of cases decided was much greater than in the previous year, the pending file is still very heavy, and it was found necessary during the year to increase the number of courts in tahsil Miánwáli by appointing Mr. Thorburn's reader an extra Deputy Superintendent, and investing him with judicial powers.

From the 1st January last, the institution fee on suits was raised to the full amount; this has had the anticipated effect of reducing institutions in all tahsils but Miánwáli, where the number of suits brought was greater than ever. This great influx of suits was brought to my notice in the quarterly reports, and happening towards the close of the settlement, it struck me as a suspicious circumstance. I made inquiries when on tour in the tahsil during the cold weather, but did not find any reason to believe that the influx was due to any particular action of the settlement officials, or to any abnormal frequency of erroneous entries in measurements, or in attestation. It appeared due partly to certain circumstances of tenure, which it would take long to describe, and partly to the strong spirit of litigation for which these people are famous.

Possession is the measure of right in almost every village in the country, and most of the suits are brought about plots of waste land which are claimed as private property by two or more different members of the same village community. Suits by tenants to establish a right of occupancy have also been very numerous in this tahsil; the line between proprietor and tenant was till lately very indistinct in many of the villages in the river-bed.

The old lambardári arrangements were overhauled and revised in a great many villages during the year; this led to much litigation.

In Dera Ismail Khan the judicial work was lighter than in the previous year; there was nothing in its character to call for much remark. A revision of the old lambardári arrangements was undertaken in many villages, which accounts for the large number of these cases shown in the return. There was a small increase in the number of cases instituted in Mooltan; the greater number of them are classed under column 11, and consisted for the most part of suits to amend the settlement records. Tenancy cases were as usual few in number. The revenue file was also somewhat heavier this year; mutations of name account for by far the greater number of the cases, but lambardári and alluvion and diluvion proceedings were also numerous.

In Muzaffargarh, judicial work was lighter then ever in the year under report: the number of institutions fell from 530 to 411. There were more cases however than usual under the tenancy Act, but these were mostly instituted by usufructuary mortgagees against cultivating mortgagors, for the recovery from the latter, as tenants of the proprietary share of the produce; the terms of many of these mortgages are atrociously severe: for instance, the mortgagor some times has to pay the revenue, work in canal clearances, bear all the cost of cultivation, and also pay the mortgagee as interest on the debt only as much as $\frac{1}{4}$ th produce in kind, or a sum in cash twice as great as the jama. The mortgagor is unable to pay all that he has bound himself to pay, so the debt goes on increasing till it is much above the selling value of the land.

In Jhang the character of the litigation calls for no remark.

Appeals.

10. The following table will show roughly the number of appeals from decisions of Superintendents and the number of such appeals accepted:—

Name of District.	Per-centage of appeals on cases decided.	Per-centage of appeals accepted.
Dera Ismail Khan	13	About 33 per cent.
Bannu	11	" 25 "
Mooltan	23	" 40 "
Muzaffargarh	11	" 25 "
Jhang	20	" 47 "

The appellate work was heavy in Bannu and Mooltan; in the former district Mr. Thorburn heard rather more than half the appeals himself, and also disposed of a considerable amount of original case work. In Mooltan, Mr. Roe devoted himself to assessments, and left the appeals almost entirely to his native assistant. As Munshi Hukam Chand happens to be eminently fit to hear appeals, I did not object to the arrangement, though its tendency is to increase the number of second-appeals to my court, or to the court of the Financial Commissioner. In Jhang also the appellate work was rather heavy: Mr. Steedman disposed of two-thirds of it himself.

In Dera Ismail Khan and Muzaffargarh, the Settlement Officers made over about two-third of the appeals to their assistants. There were very few appeals in the latter district. The proportion of appeals accepted is very high in Mooltan and Jhang. I have seen most of these cases, as a second appeal is almost always lodged who the lower appellate courts interfere with the original decree; cases of unnecessary interference seemed to me to be commoner in Jhang than in Mooltan, but not numerous in either district.

In my own court there were on the files 272 judicial and 195 revenue appeals; of the former 22 were decided and 52 left pending, and of the latter 159 were decided and 36 left pending.

11. **Tenancy statements.**—The statements of ejectments under the tenancy Act, which accompany this report, are almost blank. There were only three decrees for ejectment, and they referred to tenants-at-will.

12. **Expenditure and income.**—The return of expenditure and income shows large savings in contingencies, and under other heads expenditure was kept within budget sanction. The charges on account country paper were unusually heavy this year in Muzaffargarh, and had to be met by a transfer of provision from Jhang. I may note here that orders were received during the year on the final reports of the Montgomery and Dera Ghazi Khan settlement.

I beg to enclose the usual statements submitted by Settlement Officers, and the general statement prepared in this office showing the manner in which executive and judicial work was performed during the year.

No. I.
ANNUAL STATEMENT OF LAND REVENUE.

NO. I.

COMPARATIVE STATEMENT OF LAND REVENUE (INCLUDING NAZARANAH AND SERVICE COMMUTATION) DEMANDS, COLLECTIONS AND BALANCES IN THE PUNJAB FOR THE YEARS 1876-77 AND 1877-78.

1	2	3	4	5	6			7	8	9	10		11	12	13	14			
DIVISION.	DISTRICT.	Year.	Demands.	Collections.	BALANCES.			PARTICULARS OF BALANCES.								PERCENTAGE ON DEMAND.		Collections during current on account of previous years.	Total of columns 5 and 13.
					Of the year under report.	Of previous years.	Total.	In train of liquidation.		Doubtful or undetermined.		Irrecoverable.		Nominal.		Of Collections.	Of Balances.		
								Of the year under report.	Of previous years.	Of the year under report.	Of previous years.	Of the year under report.	Of previous years.	Of the year under report.	Of previous years.				
DELHI.	Delhi	1876-77	8,84,715	8,71,560	13,155	...	13,155	103	...	...	...	12,122	...	930	...	99	1	14,219	8,85,779
		1877-78	8,84,637	8,80,170	4,467	103	4,570	1,954	...	...	...	...	...	2,513	103	100	...	...	8,80,170
	Gurgaon	1876-77	10,86,113	10,68,338	17,775	13,203	30,978	3,874	...	3,015	...	10,746	13,203	140	...	98	2	4,806	10,75,144
		1877-78	11,99,230	10,60,882	1,38,348	4,802	1,43,150	1,29,060	1,215	...	572	6,024	2,829	3,264	186	88	12	2,078	10,62,969
FISSAR.	Karnal	1876-77	6,78,760	6,77,182	1,578	454	2,032	...	...	1,066	454	...	...	512	...	100	...	18	6,77,200
		1877-78	6,78,594	6,29,687	48,907	1,449	50,356	15,868	...	32,631	1,236	...	...	408	213	93	7	...	6,29,687
	Hissar	1876-77	4,24,110	4,24,110	...	...	...	...	...	...	...	...	...	...	...	100	...	...	4,24,110
		1877-78	4,24,110	4,24,109	1	...	1	...	...	...	...	...	...	1	...	100	...	...	4,24,109
UMBALLA.	Rohtak	1876-77	8,83,183	8,83,183	...	...	...	...	...	...	...	...	...	...	...	100	...	...	8,83,183
		1877-78	8,83,219	8,83,696	523	...	523	...	...	...	...	...	...	523	...	100	...	...	8,82,696
	Sirsa	1876-77	1,80,869	1,78,825	2,044	...	2,044	1,181	...	98	...	...	...	765	...	99	1	1,443	1,80,268
		1877-78	1,79,191	1,74,668	4,593	147	4,680	3,995	48	...	...	67	99	471	...	97	3	1,034	1,75,692
JULLUNDUR.	Umballa	1876-77	7,74,286	7,73,282	1,004	...	1,004	59	...	841	...	...	...	104	...	100	...	15	7,73,297
		1877-78	7,74,281	7,74,029	252	...	252	36	...	51	...	...	...	165	...	100	...	59	7,74,088
	Ludhiāna	1876-77	7,84,873	7,83,352	1,521	...	1,521	...	...	1,521	...	...	...	...	...	100	...	...	7,83,352
		1877-78	7,85,159	7,84,681	578	...	578	...	...	484	...	...	...	94	...	100	...	...	7,84,681
JULLUNDUR.	Simla	1876-77	13,592	13,592	...	...	...	...	...	...	...	...	...	...	...	100	...	...	13,592
		1877-78	13,592	13,592	...	...	...	...	...	...	...	...	...	...	...	100	...	...	13,592
	Jullundur	1876-77	12,10,035	12,03,883	6,152	290	6,442	1	290	2,219	...	10	...	3,922	...	99	1	4,134	12,08,017
		1877-78	12,09,982	12,05,226	4,756	...	4,756	104	...	396	...	57	...	4,199	...	100	...	474	12,05,701
Kangra	1876-77	12,91,571	12,79,271	12,300	...	12,300	30	...	4,072	...	...	...	8,098	...	100	...	...	12,79,271	
	1877-78	12,86,625	12,40,403	46,222	30	46,252	21,415	...	2,114	...	...	...	22,693	...	100	...	30	12,40,433	
Kangra	1876-77	6,14,134	6,12,868	1,266	...	1,266	...	...	...	...	...	...	1,266	...	100	...	...	6,12,868	
	1877-78	6,13,230	6,11,871	1,359	...	1,359	...	...	...	...	...	...	1,359	...	100	...	...	6,11,871	

[illegible]

No. II.

STATEMENT SHOWING ALTERATIONS IN THE LAND
REVENUE DEMAND IN THE PUNJAB.

NO. II

STATEMENT SHOWING ALTERATIONS IN THE LAND REVENUE DEMAND IN THE PUNJAB FOR THE YEAR 1877-78, AS COMPARED WITH THAT OF THE PREVIOUS YEAR, 1876-77.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24			
		INCREASE.											DECREASE.													
DIVISION.		DISTRICT.																								
JULLUNDHUR.	UMBALLA.	HISSAR.	DELHI.																							
Jullundur Hoshiarpur Kangra ...	Umballa ... Ludhiana ... Simla ...	Hissar ... Patalk ... Sirsa ...	Delhi ... Gurgaon ... Karnal ...																							
12,10,035 12,91,571 6,14,134	7,74,286 7,84,873 13,592	4,24,110 8,83,183 1,80,869	8,84,715 10,36,113 6,78,760																							
1,287 207 36	813 224 36 19	236 4 43																							
...																							
...																							
8,599 1,795 326	513 8,128 516 ...	765 191 ...																							
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	AMRITSAR.	LAHORE.	RAWAL-PINDI.	MOOLTAN.	DERAJAT.	PESHAWAR.
Amritsar...	7,85,152	3,947	...	2,229
Gurdáspur,	10,56,847	4,480	...	1,476	7	...
Sialkot ...	11,06,458	2,663	...	657	...	...
Lahore ...	5,28,063	2,025	8	3,660	...	335
Gujránwála,	4,55,337	745	...	1,242	...	...
Ferozepore,	5,08,150	219	...	1,239	...	...
Rawalpindi,	6,89,103	271	...	168	...	...
Jhelum ...	5,88,640	203	...	1,001	...	...
Gujrat ...	5,68,761	220	3	2,332	...	...
Shahpur ...	3,83,875	45	...	3,410	...	18
Mooltan ...	5,31,168	103	8,327	4,606	...	...
Jhang ...	2,91,588	34	...	3,805	...	...
Montgomery	3,05,280	29	350	3,094	...	...
Muzaffargarh	5,22,130	...	...	17,885	...	...
D. I. Khan,	3,27,881	119	...	2,344	...	67
D. G. Khan,	3,50,310	18	...	4,608	...	...
Bannu ...	4,17,184	...	43,326	1,211	...	...
Pesháwar,	6,72,846	3,407	45	748	...	...
Hazára ...	2,21,313	121	...	601	...	...
Kohat ...	93,073	...	...	...	...	...
Grand Total,	1,92,31,400	21,854	1,85,303	64,149	12	420
					2,222	5,526
					219	2,79,705
					4,642	45,581
					11,528	1,20,191
					594	996
					...	364
					129	1,84,025
						1,93,27,081

NO III.

FLUCTUATING AND MISCELLANEOUS REVENUE.

COMPARATIVE STATEMENT OF FLUCTUATING AND MISCELLANEOUS RENT ROLL IN THE DISTRICTS OF THE PUNJAB DURING

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
DIVISION.	DISTRICT.	Year.	FLUCTUATING SOURCES OF LAND REVENUE.									MIS				
			Revenue of lands and resumed rent-free holdings for the broken periods preceding their being brought on the rent-roll.	By revision of assessments, progressive jamaas, &c., under circumstances preceding.	Revenue of alluvial lands, ditto ditto.	Waste lands brought under assessments, ditto ditto.	Collections from all estates held in kham that appear in statement No. XV of this series.	Revenue of land released from Government occupation.	Water-advantage revenue.	Other items.	Total.	Surplus warrant talabánah.	TIERN OR GRAZ-ING DUES.		Sale proceeds of wood from rakhs and forests.	Málikánah or proprietary dues.
DELHI.	Delhi	1876-77	278	...	724	...	...	...	44	3,257	4,303	377	...	2,332	...	2,095
		1877-78	438	...	642	...	...	...	58	3,680	4,824	520	...	2,634	...	2,100
	Gurgaon	1867-77	...	...	...	...	...	...	...	...	...	2,026	...	...	...	...
		1877-78	25	...	...	...	...	...	...	...	25	2,370	...	...	...	...
	Karnál	1876-77	108	...	185	...	...	...	...	...	293	313	...	783	...	...
		1877-78	78	...	23	...	...	...	...	...	101	351	...	275	...	...
HISSAR.	Hissar	1876-77	25	...	...	...	...	...	...	...	25	29	...	2,000	...	...
		1877-78	48	...	...	...	...	...	...	...	48	25	...	2,050	...	...
	Rohtak	1876-77	79	...	...	...	...	49	...	...	128	224	...	4,700	4	...
		1877-78	72	...	...	...	...	...	...	...	72	434	...	2,975	38	...
	Sirsa	1876-77	31	...	65	...	...	...	...	...	96	96	...	...	...	...
		1877-78	79	...	27	...	...	...	...	...	106	98	...	...	...	...
UMBALLA.	Umballa	1876-77	1,313	141	297	...	...	...	...	...	1,751	800	...	213	...	...
		1877-78	5,036	95	...	...	...	1	...	...	5,132	700	...	184	...	...
	Ludhiána	1876-77	1,775	...	1,564	...	...	...	...	...	3,339	40	...	...	...	...
		1877-78	4,915	...	1,257	...	...	...	...	...	6,172	40	...	...	...	...
	Simla	1876-77	...	155	...	...	...	...	...	...	155	2	...	...	...	...
		1877-78	...	...	...	1,113	...	...	...	...	1,113	2	...	...	447	...
JULLUNDUR.	Jullundur	1876-77	1,358	...	4,629	...	...	...	...	...	5,987	1,778	...	...	...	...
		1877-78	2,833	...	5,225	...	...	...	...	...	8,058	1,547	...	...	...	...
	Hoshiárpur	1876-77	1,434	...	1,125	174	...	...	...	...	2,733	1,769	...	...	...	...
		1877-78	5,141	...	1,726	310	...	...	...	...	7,177	2,283	...	...	...	...
	Kángra	1876-77	170	...	326	...	...	...	...	...	496	131	...	1,009	1,571	...
		1877-78	768	...	563	6	...	...	...	...	1,337	329	...	743	3,826	...
AMRITSAR.	Amritsar	1876-77	4,955	407	2,359	660	...	...	42,462	...	50,843	582	...	...	3,600	...
		1877-78	5,412	497	854	676	...	...	41,367	...	48,806	401	...	...	...	...
	Gurdáspur	1876-77	6,179	3	594	...	...	7	12,766	...	19,549	2,256	...	550	...	...
		1877-78	6,579	...	375	29	...	...	14,847	...	21,839	...	...	550	...	...
	Sialkot	1876-77	2,176	45	992	...	...	...	...	...	3,213	1,275	...	632	...	...
		1877-78	4,045	40	1,169	...	...	...	...	...	5,244	...	...	409	...	...

III. REVENUE DERIVED FROM LAND NOT ON THE REGULAR YEAR 1876-77 AND 1877-78.

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
CELLANEOUS.														BALANCES.					
Lease of gardens and groves.	Saltpetre.	Sajji.	Fisheries.	Gold washings.	Iron and other mines.	Royalty dues.	Alum.	Dyes.	Water mills.	Fines and forfeitures of the revenue department.	Fees.	Other items as per detail below (B).	Total Miscellaneous revenue.	Total of Columns 12 and 30.	Collections during current on account of previous years.	Grand Total, columns 31 and 32.	Of the year under report.	Of previous year.	Total.
...	58	...	90	...	...	...	...	...	...	48	...	475	5,475	9,778	252	10,030	322	...	322
...	58	...	63	...	...	...	...	...	...	5	214	1,518	7,112	11,936	1,004	12,940	164	...	164
...	...	...	...	...	...	...	...	...	...	...	...	81	2,191	2,191	1	2,192	2	...	2
...	218	...	...	...	...	...	...	...	...	1	5,356	93	8,038	8,063	48	8,111	173	...	173
...	268	...	60	...	...	...	...	...	...	8	494	...	1,926	2,219	...	2,219	72	...	72
...	427	...	9	...	...	...	...	...	...	11	381	...	1,454	1,555	...	1,555	179	...	179
...	440	...	...	...	...	...	...	...	...	9	...	...	2,478	2,503	...	2,503	...	...	...
...	1,374	...	...	...	...	...	...	...	...	14	...	...	3,463	3,511	...	3,511	...	...	...
16	1,208	...	...	...	...	...	...	...	...	17	...	66	6,235	6,363	800	7,163	...	...	...
16	1,106	...	...	...	...	...	...	...	...	20	...	73	4,662	4,734	...	4,734	1,225	...	1,225
...	130	...	13	...	...	...	...	...	...	216	...	53	508	604	393	997	56	...	56
...	294	40	16	...	...	...	...	...	...	103	...	53	604	710	56	766	...	...	...
834	26	...	90	115	...	...	...	...	357	171	...	278	2,384	4,135	694	4,829	11	540	551
140	18	...	102	124	...	...	...	...	330	244	...	503	2,345	7,477	1,020	8,497	...	440	440
...	4	...	66	...	...	...	...	...	...	89	...	...	199	3,538	...	3,538	...	...	...
...	32	...	71	...	...	...	...	...	...	246	...	...	389	6,561	...	6,561	...	...	...
...	...	...	...	...	...	...	...	...	...	1	...	26	29	184	...	184	...	...	...
...	...	...	...	...	...	...	...	...	...	95	...	...	544	1,657	...	1,657	...	...	...
...	210	...	15	...	...	...	...	...	...	112	...	105	2,355	8,342	21	8,363	466	...	466
...	204	...	105	...	...	...	...	...	...	25	...	118	1,999	10,057	80	10,137	439	...	439
...	112	...	131	...	...	...	...	...	...	316	34	393	2,755	5,488	474	5,962	...	...	...
...	124	...	146	...	...	...	...	...	...	382	15	558	3,308	10,485	...	10,485	...	...	...
...	...	...	1,561	...	500	...	...	...	...	200	...	...	4,972	5,468	...	5,468	...	...	...
...	...	...	1,400	...	165	...	...	...	...	218	...	8,100	14,781	16,118	...	16,118	...	...	...
...	...	...	53	...	...	...	...	...	...	112	847	2	5,196	56,039	1,569	57,608	1,639	747	2,386
...	...	...	38	...	...	...	...	...	...	88	946	...	1,473	50,279	1,520	51,799	3,565	609	4,174
68	84	...	313	...	...	...	...	...	...	32	1,303	...	4,604	24,155	96	24,251	182	131	313
161	48	...	353	...	...	...	...	...	...	20	1,537	...	2,669	24,499	154	24,653	912	146	1,058
...	48	...	362	...	...	...	...	...	...	971	104	1	3,393	6,606	...	6,606	...	...	...
...	28	...	208	...	...	...	...	...	...	203	111	1	960	6,204	...	6,204	...	...	...

Talbanah collections of the year was credited in April 1878.

STATEMENT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
DIVISION.	DISTRICT.	Year.	FLUCTUATING SOURCES OF LAND REVENUE.									M'S					
			Revenue of lapsed and resumed rent-free holdings for the broken periods preceding their being brought on the rent-roll.	By revision of assessments, progressive jama &c., under circumstances preceding.	Revenue of alluvial lands ditto.	Waste lands brought under assessment, ditto ditto.	Collections from all estates held khām that appear in statement No. XV of this series.	Revenue of land released from Government occupation.	Water-advantage revenue.	Other items.	Total.	Surplus warrant Talabanaah.	TIRRI OR GRAZING DUES.		Sale proceeds of wood from rākhs and forests.	Malikānah or proprietary dues.	
													By enumeration of cattle.	By leases.			
LAHORE.	Lahore ...	1876-77	862	19	491	2,505	...	...	55,345	...	59,225	...	331	11,207	13	...
		1877-78	327	64	719	2,763	...	...	65,079	...	68,952	768	...	12,384	3,687	...
	Gujranwāla ...	1876-77	559	...	454	288	...	...	...	91	1,392	...	...	...	...	3
		1877-78	2,361	30	675	246	...	...	...	46	3,358	...	...	...	...	3
Ferozepore ...		1876-77	116	...	88	...	...	...	...	...	204	455	...	...	...	...
		1877-78	310	...	57	...	...	...	...	...	367	...	...	...	...	...
	RAWALPINDI.	Rawalpindi ...	1876-77	269	...	251	520	963	2,584	2,403	226	...
			1877-78	185	...	32	217	939	846	3,237	190	...
Jhelum ...		1876-77	131	...	1,178	...	...	68	...	...	1,377	980	3,101	1,976	...	91
		1877-78	317	...	559	242	...	11	...	...	1,129	1,275	2,650	2,196	300	60
Gujrat ...		1876-77	461	...	2,947	...	...	...	...	...	3,408	712	...	...	...	...
		1877-78	294	...	2,166	...	...	...	...	...	2,460	1,497	...	...	...	...
	Shahpur ...		1876-77	41	114	4,771	445	5,371	87	...	23,948	30	...
			1877-78	170	244	4,666	368	5,448	9	...	23,031	65	...
MOOLTAN.		Mooltan ...	1876-77	144	...	2,067	11,538	13,749	1,481	...	88,116	16,222	4,161
			1877-78	54	...	3,449	8,770	65	102	12,440	1,081	...	89,641	17,344	2,129
	Jhang ...	1876-77	69	...	4,830	2,961	...	...	...	...	7,860	270	3	82,567	6,338	531
		1877-78	71	...	4,631	1,878	...	...	...	...	6,580	325	...	70,251	7,063	471
Montgomery ...		1876-77	54	350	3,788	470	5,648	...	92,531	12,875	1,15,711	92	...	1,00,607	3,236	751	
		1877-78	73	...	3,375	607	6,817	...	89,592	5,407	1,05,871	53	...	71,617	1,834	994	
	Muzaffargarh ...		1876-77	20	...	1,17,476	2,113	19,609	53	...	42,607	5,161	1,096
			1877-78	28	...	13,183	2,380	15,591	330	...	38,919	4,329	1,246
DERAJAT.		D. I. Khan ...	1876-77	189	304	2,671	...	43,047	46,211	530	38,869	5,507	7,037	...
			1877-78	...	20,959	1,254	...	53,520	75,713	295	38,803	5,239	3,172	...
	D. G. Khan ...	1876-77	26	...	44	...	...	...	...	...	70	292	5,038	4,589	10,180	...
		1877-78	8	43	17	...	61	...	...	...	129	224	2,203	5,036	13,315	...
Bannu ...		1876-77	...	...	1,211	...	789	...	...	...	2,000	141	...	2,599	1,815	...
		1877-78	...	...	5,933	...	986	...	...	...	6,919	58	742	2,342	2,300	...
	PESHAWAR.	Peshāwar ...	1876-77	3,188	344	540	453	4,525
			1877-78	3,720	...	829	3	4,552	201
Hazāra ...		1876-77	150	...	963	...	...	...	...	...	1,113	116	...	340	...	...
		1877-78	215	...	431	...	...	...	...	...	446	73	...	...	...	...
Kohāt ...		1876-77	4	...	...	...	394	...	...	1,436	1,834	...	1,762	...	2,090	...
		1877-78	4	...	...	...	583	...	...	...	587	55	1,227	...	1,206	...
	Grand Total...		1876-77	26,164	1,882	56,630	21,610	49,873	124	2,03,148	17,659	3,77,090	17,870	52,053	3,78,745	57,523	8,728
			1877-78	43,606	21,972	53,807	19,391	62,032	114	2,10,943	9,139	4,21,304	16,082	49,471	3,33,713	59,116	7,204

III—concluded.

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
MISCELLANEOUS.														Total of columns 12 and 30.	Collections during current on account of previous years.	Grand Total, columns 31 and 32.	BALANCES.		
Lease of gardens and groves.	Saltpetre.	Saji.	Fisheries.	Gold washings.	Iron and other mines.	Royalty dues.	Alum.	Dyes.	Water mills.	Fines and forfeitures of the Revenue Department.	Fees.	Other items.	Total Miscellaneous revenue.				Of the year under report.	Of previous years.	Total.
...	566	...	1,740	...	...	...	...	...	...	102	...	438	14,397	73,622	2,500	76,122	562	...	562
...	206	...	2,180	...	...	...	...	...	...	28	...	798	20,541	89,493	562	90,055	590	...	590
...	...	...	51	...	...	...	...	...	...	...	...	67	124	1,516	461	1,977	277	298	575
...	32	...	44	...	...	...	...	...	...	...	...	76	155	3,513	116	3,629	354	510	864
340	30	...	157	...	...	...	...	...	...	3	...	844	2,826	3,090	...	3,090	...	...	...
345	50	...	311	...	...	...	...	...	...	5	...	1,265	1,975	2,343	...	2,343	...	...	...
...	...	...	440	126	...	...	...	...	138	23	...	17	6,920	7,440	...	7,440	...	...	...
...	...	...	520	179	...	...	...	...	138	250	...	47	6,346	6,563	...	6,563	...	...	...
...	...	...	140	261	...	...	...	...	145	609	...	11	7,314	8,691	...	8,691	180	666	846
...	...	...	130	265	...	...	...	...	181	15	...	9	7,081	8,210	...	8,210	50	180	230
...	108	...	28	...	...	...	...	...	...	126	...	132	1,106	4,514	100	4,614	69	...	69
...	96	...	44	...	...	...	...	...	...	52	...	147	1,836	4,296	69	4,365	504	...	504
...	484	9,469	6	...	...	...	...	...	...	57	...	77	34,158	39,529	757	40,286	1,193	...	1,193
...	511	9,325	6	...	...	...	...	...	...	70	...	51	33,068	38,516	1,159	39,675	2,020	...	2,020
...	28	7,760	320	...	...	...	...	465	...	138	...	272	1,18,963	1,32,712	357	1,33,069	1,990	183	2,173
...	26	8,551	436	...	...	...	...	451	...	28	...	1,889	1,21,076	1,33,516	395	1,33,911	555	...	555
...	108	54	124	...	...	...	...	...	...	16	...	7	90,018	97,878	142	98,020	266	236	502
...	116	54	164	...	...	...	...	...	...	32	...	10,130	88,606	95,186	220	95,406	150	266	416
...	8	...	693	...	...	...	...	2,549	...	47	...	1,880	1,09,863	2,25,574	32,228	2,57,802	2,028	3,034	5,062
...	2	...	1,015	...	...	...	...	1,826	...	10	...	248	77,599	1,83,470	843	1,84,313	7,455	470	7,925
...	...	...	1,961	...	...	...	...	...	...	325	...	...	51,263	70,872	1,448	72,320	157	...	157
...	...	...	1,892	...	...	...	...	...	...	51	...	...	46,767	62,358	1,563	62,921	638	...	638
2,178	44	...	...	...	...	...	...	...	...	31	...	838	55,034	1,01,245	...	1,01,245	291	...	291
2,281	44	...	...	...	...	...	...	...	...	102	...	1,583	51,519	1,27,232	122	1,27,354	2,120	...	2,120
7,679	40	...	325	...	...	...	...	...	...	...	449	10,336	39,293	39,363	3,713	43,076	1,222	...	1,222
7,929	40	28	292	...	...	...	...	...	...	...	287	9,893	42,197	42,326	899	43,225	1,191	...	1,191
...	510	...	...	...	...	...	3,550	...	...	61	...	...	8,676	10,676	741	11,417	16	336	352
...	462	...	...	...	...	...	3,600	...	...	9	...	...	9,513	16,432	741	17,173	540	...	540
93	120	...	...	...	...	...	...	...	1,279	...	...	51	1,543	6,068	640	6,708	7,079	165	7,244
34	158	...	...	...	...	...	...	...	317	...	...	71	781	5,333	5,366	10,699	6,569	2,339	8,908
...	...	...	...	...	...	...	...	...	...	...	...	...	456	1,569	...	1,569	20	...	20
...	...	...	...	...	...	...	...	...	...	...	...	...	73	719	...	719	623	20	643
...	...	...	...	...	...	...	...	...	...	...	...	...	3,852	5,686	...	5,686	3	...	3
...	...	...	...	...	...	...	...	...	...	...	...	80	2,568	3,155	...	3,155	2	...	2
10,708	4,718	17,283	8,874	502	500	...	3,550	3,014	1,919	3,840	3,231	17,450	5,90,508	9,67,598	47,387	10,14,985	18,103	6,336	24,439
10,906	6,164	17,998	9,545	568	165	...	3,600	2,277	966	2,327	8,797	36,604	5,65,503	9,86,507	14,937	10,01,444	30,018	4,980	34,998

No. V.

STATEMENT SHOWING THE DEMAND, COLLECTIONS, AND BALANCES ON ACCOUNT OF LOCAL RATES UNDER ACT XX OF 1871 IN THE DISTRICTS OF THE PUNJAB FOR THE YEAR 1877-78.

DIVISION.	2	3	4	5					6	7	8
				BALANCES.							
				In train of liquidation.	Nominal.	Doubtful.	Irrecoverable.	Total.			
	(DISTRICT.	Demand.	Collections.						Amount paid to Lambardars and Patwaris for collecting the cess.	Net amount credited to Government.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DELHI.	Delhi	59,560	59,308	133	119	...	...	252	4,772	54,536	
	Gurgaon	74,651	72,451	2,033	...	...	167	2,200	5,880	66,571	
	Karnal	55,402	52,831	2,345	57	178	13	2,571	4,280	48,551	
HISSAR.	Hissar	26,879	26,879	...	...	...	...	...	2,184	24,695	
	Rohtak	56,119	56,119	...	...	...	...	...	4,560	51,559	
	Sirsa	12,138	11,847	256	35	...	...	291	961	10,886	
UMBALLA.	Umballa	79,508	79,483	14	...	11	...	25	6,422	73,061	
	Ludhiāna	59,295	59,295	...	...	...	...	...	4,817	54,478	
	Simla	973	973	...	...	...	...	...	66	907	
JULLUNDUR.	Jullundur	82,681	82,651	...	...	30	...	30	6,709	75,942	
	Hoshiarpur	85,918	85,220	339	...	...	359	698	6,889	78,330	
	Kangra	50,837	50,738	...	99	...	...	99	4,091	46,647	
AMRITSAR.	Amritsar	66,794	66,365	284	85	3	57	429	5,429	60,936	
	Gurdāspur	81,320	80,639	375	13	265	28	681	6,514	74,125	
	Siālkot	76,702	76,671	25	6	...	...	31	6,231	70,440	
LAHORE.	Lahore	46,033	45,883	80	...	70	...	150	3,566	42,317	
	Gujranwāla	37,958	37,807	115	36	...	...	151	3,070	34,737	
	Ferozepore	40,534	40,534	...	...	...	...	...	3,288	37,246	
RAWALPINDI.	Rawalpindi	46,094	46,039	...	55	...	...	55	3,741	42,298	
	Jhelum	38,996	38,996	...	...	...	...	...	3,168	35,828	
	Gujrat	38,837	38,747	35	55	...	...	90	3,072	35,675	
	Shahpur	26,427	26,427	...	...	...	...	...	2,126	24,301	
MOOLTAN.	Mooltan	40,836	40,042	333	460	...	...	793	2,696	37,346	
	Jhang	23,905	23,438	21	422	21	2	466	1,472	21,966	
	Montgomery	32,377	32,291	82	4	...	...	86	2,073	30,218	
	Muzaffargarh	32,274	31,869	...	...	407	...	407	2,581	29,288	
DERAJAT.	Dera Ismāil Khan	27,000	26,984	16	...	...	...	16	2,169	24,815	
	Dera Ghāzi Khan	25,770	25,658	112	...	...	...	112	2,083	23,575	
	Bannu	27,184	25,246	460	34	...	1,394	1,888	2,045	23,201	
PESHAWAR.	Peshāwar	54,518	52,548	1,930	40	...	...	1,970	4,228	48,320	
	Hazāra	15,307	16,706	2,574	27	...	...	2,601	1,353	15,353	
	Kohāt	6,947	6,416	531	...	...	...	531	503	5,914	
	GRAND TOTAL	14,31,724	14,17,101	12,091	1,527	985	2,020	16,623	1,13,038	13,04,063	

No. VIII.
STAMPS.

NO.

STATEMENT OF STAMP RECEIPTS AND CHARGES IN THE

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
DIVISION.	DISTRICT.	VALUE AND NATURE OF STAMPS SOLD OR ISSUED FOR CASH.						STAMP DUTY AND PENALTIES.						
		Foreign Bill and Share Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange or Hundis.	Court Fees Stamps, including Process Fees.	Non-Judicial Stamps.	Total.	Stamp duty realized under Sec. 24 of Act XVIII of 1869 by Deputy Commissioner, including cash received for blank forms stamped by the Superintendent of Stamps.	Penalties realized under Sec. 24 of Act XVIII of 1869 by Deputy Commissioner.	Stamp duty realized under Section 20 of Act XVIII of 1869 by Civil Courts.	Penalties realized under Section 20 of Act XVIII of 1869 by Civil Courts.	Amount of duty and adjudication fees realized under Section 39 of Act XVIII of 1869.	Amount realized for cost of paper of new stamps granted in lieu of damaged ones under Sec. 45, Act XVIII of 1869.	Total.
DELHI.	Delhi ...	1,931	4,532	15,400	1,47,319	33,324	2,02,506	55	...	63	294	20	4	436
	Gurgaon ...	...	556	145	36,183	18,714	55,598	...	3	7	40	6	...	55
	Karnal ...	...	1,223	45	31,306	10,931	43,505	...	...	...	2	...	...	2
HISSAR.	Hissar ...	720	1,409	3,058	27,653	7,976	40,816	...	...	3	...	...	...	3
	Rohtak ...	...	671	8	36,890	11,717	49,286	...	...	27	15	...	...	42
	Sirsa ...	443	631	821	16,478	1,980	20,353	...	...	161	5	...	...	166
UMDAL-LA.	Umballa ...	61	4,355	781	1,05,597	38,452	1,49,246	421	...	10	255	...	...	686
	Ludhiána ...	...	2,010	1,979	70,698	19,407	94,094	...	...	8	76	...	...	84
	Simla ...	73	4,704	737	26,150	9,295	40,959	620	...	46	306	...	...	972
JULLI-UNDUR.	Jullundur ...	36	1,687	461	1,25,847	46,886	1,74,911	27	...	22	430	...	8	487
	Hoshiarpur ...	73	1,227	632	1,24,019	51,950	1,77,901	...	...	32	96	...	...	128
	Kangra ...	...	1,076	89	50,496	14,476	66,137	28	626	...	...	6	18	678
AMRITSAR.	Amritsar ...	521	2,733	4,835	1,26,761	44,371	1,79,221	8	...	94	406	...	...	508
	Gurdáspur ...	...	1,466	27	85,688	35,535	1,22,716	1	...	14	325	...	...	340
	Siálkot ...	...	1,977	61	97,083	49,279	1,48,400	23	...	26	266	...	...	315
LAHORE.	Lahore ...	145	6,566	999	1,51,251	38,694	1,97,655	5,644	125	31	316	15	...	6,131
	Gujránwála ...	...	2,316	135	61,932	22,754	87,137	...	...	560	...	33	8	601
	Ferozepore ...	...	2,047	2,484	64,765	11,785	81,081	13	...	...	287	...	...	300
RAWAL-PINDI.	Rawalpindi ...	26	5,154	876	89,887	26,093	1,22,036	99	...	22	453	...	...	574
	Jhelum ...	1	1,811	707	50,952	12,473	65,944	8	...	24	443	...	...	475
	Gujrat ...	...	1,268	1	44,735	19,681	65,685	...	...	...	42	70	...	112
MOOLTAN.	Shahpur ...	...	1,158	158	34,219	13,815	49,350	...	...	16	55	...	...	71
	Mooltan ...	1	3,223	2,852	59,375	18,294	83,742	122	185	...	...	...	...	307
	Jhang ...	...	1,389	24	35,389	9,952	46,754	...	...	2	27	...	...	29
DERA-JAT.	Montgomery ...	...	802	...	26,986	4,721	32,509	9	...	2	74	...	...	85
	Muzaffargarh ...	...	323	13	30,468	19,451	50,255	...	...	22	222	...	...	244
	D. I. Khan ...	...	811	543	43,310	24,989	69,653	1	...	...	30	...	...	31
PESHAWAR.	D. G. Khan ...	...	1,658	414	39,123	19,546	60,741	...	...	...	610	...	...	610
	Bannu ...	...	641	134	34,114	10,739	45,628	...	...	...	391	31	...	422
	Pesháwar ...	...	2,159	18	43,299	20,154	66,260	58	...	40	415	...	...	613
GRAND TOTAL	Hazára ...	...	565	6	16,070	4,625	21,266	...	1	62	855	...	...	917
	Kohát ...	...	595	10	7,219	1,659	9,483	...	...	1	21	...	...	23
	GRAND TOTAL	4,031	62,740	39,083	19,41,262	6,73,712	27,20,828	7,138	939	1,131	6,916	185	38	16,347

* The Deputy Commissioner of Amritsar has reported, but too late to allow of the necessary correction being made, that this amount does including these, the total cost of

VIII. DISTRICTS OF THE PUNJAB, DURING THE YEAR 1877-78.

16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Miscellaneous receipts.	Recoveries on account of pauper suits.	Total receipts from all sources, columns 8, 15, 16, and 17.	CHARGES ON ACCOUNT DISCOUNT.							REFUND AND MISCELLANEOUS CHARGES.							
			On sale of Foreign Bill and Share Transfer Adhesive Stamps.	On sale of Adhesive or Receipt Stamps.	On sale of Bills of Exchange or Hundis.	On sale of Court Fees Stamps.	On sale of Non-Judicial Stamps.	Commission paid to Sheriff in pauper suits.	Total.	Refund of penalties under Section 42 of Act XVIII of 1869.	Refund of Stamp duty on application for review of Judgment under Sections 14 and 15 of the Court Fees Act.	Refund of value of damaged Stamps under Section 45 of Act XVIII of 1869.	Refund of value of Stamps returned by vendors.	Refund of fees paid on Memorandum of Appeal under Section 15 of the Court Fees Act.	Pay of Process Serving Establishment.	Miscellaneous charges.	Total.
38	573	2,03,553	102	283	583	2,095	936	11	4,010	...	...	256	...	521	5,942	321	7,040
12	15	55,680	...	27	8	458	546	...	1,039	...	...	68	...	355	2,612	25	3,060
238	2,483	46,228	...	76	2	464	326	6	874	...	...	96	...	78	3,474	...	3,648
116	20	40,955	44	87	131	397	232	...	891	...	...	38	...	50	1,753	...	1,841
338	53	49,719	...	42	...	551	357	1	951	...	...	129	...	98	2,202	...	2,429
152	80	20,751	19	39	43	249	53	2	405	...	...	21	...	41	1,679	...	1,741
126	592	1,50,650	3	271	42	1,511	1,370	6	3,202	...	...	381	...	652	8,231	57	9,321
282	353	94,813	...	125	123	1,040	670	4	1,962	...	...	164	...	469	5,268	95	5,996
173	...	42,104	1	294	35	347	190	...	867	...	10	735	...	...	1,623	52	2,420
82	141	1,75,621	2	106	27	1,914	1,912	3	3,964	...	...	103	77	695	9,537	142	10,554
110	229	1,78,368	4	77	38	1,875	2,246	...	4,240	...	694	95	...	...	10,272	198	11,259
248	106	67,169	...	76	1	770	575	...	1,422	300	...	109	...	157	6,602	6	7,174
104	543	1,80,376	32	165	208	1,876	1,569	...	3,850	...	18	55	...	746	8,291	...	9,110
120	39	1,23,215	...	91	2	1,290	1,372	...	2,755	...	...	...	...	357	6,906	...	7,263
47	532	1,49,294	...	120	2	1,468	1,957	8	3,555	...	...	81	...	64	6,827	508	7,480
34	338	2,04,158	...	409	43	1,962	1,150	6	3,570	...	...	467	...	134	12,691	189	13,471
...	14	87,752	...	141	8	845	743	...	1,737	...	...	...	...	8	6,420	6,660	13,088
62	52	81,495	...	121	95	916	427	...	1,559	...	...	...	...	160	6,368	100	6,628
266	112	1,22,988	1	322	49	1,299	883	2	2,556	...	...	29	...	242	8,134	391	8,796
311	...	66,730	...	112	40	781	400	...	1,333	...	...	6	...	210	3,265	...	3,481
2	...	65,799	...	79	...	680	874	...	1,633	...	...	...	...	55	4,860	...	4,915
132	19	49,572	...	72	10	522	519	...	1,123	...	...	...	...	325	3,484	...	3,809
162	451	84,662	...	201	134	855	545	...	1,735	...	448	246	...	97	5,650	141	6,582
24	61	46,868	...	87	2	535	380	1	1,005	...	...	...	...	257	3,252	111	3,620
...	297	32,891	...	45	...	401	174	6	626	...	544	...	...	...	3,063	...	3,607
9	67	50,575	...	19	...	436	677	1	1,133	...	...	...	...	84	3,688	135	3,907
179	48	69,911	...	52	31	612	896	1	1,592	...	279	10	...	...	4,583	140	5,012
200	...	61,551	...	102	29	599	606	...	1,330	...	226	62	...	...	4,569	...	4,857
80	105	46,235	...	40	8	528	328	2	906	...	...	...	...	14	3,000	66	3,080
12	422	67,207	...	129	34	652	597	...	1,412	...	...	92	...	341	4,882	113	5,428
28	...	22,211	...	36	...	251	231	...	518	...	...	...	...	19	2,772	36	2,827
...	74	9,580	...	37	1	105	48	...	191	...	...	58	...	...	878	43	979
3,687	7,819	27,48,681	208	3,883	1,723	28,284	23,789	59	57,946	300	2,219	3,301	77	6,229	1,62,768	9,529	1,84,423

not include the cost of the process serving establishments attached to the courts of the Commissioner, Judge of Small Causes, and Munsiffs. establishments is Rs. 10,329.

DIVISION.	DISTRICT.	34	35	36	37	38	39	40	41	42	43	44	45
		NET RECEIPTS FOR THE CURRENT YEAR.						NET RECEIPTS FOR LAST YEAR.					
		Foreign Bill and Share Transfer Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange or Hundis.	Court Fees Stamps, including Process Fees.	Non-Judicial Stamps.	Total.	Foreign Bill and Share Transfer Adhesive Stamps.	Adhesive or Receipt Stamps.	Bills of Exchange or Hundis.	Court Fees Stamps, including Process Fees.	Non-Judicial Stamps.	Total.
DELHI.	Delhi ...	1,829	4,249	14,817	1,45,224	32,388	1,98,507	1,525	4,644	14,731	1,24,600	26,814	1,72,314
	Gurgaon ...	...	529	137	35,725	18,168	54,559	...	479	95	36,039	7,282	43,895
	Karnal ...	...	1,147	43	30,842	10,605	42,637	...	733	100	31,032	8,096	39,961
HISSAR.	Hissar ...	676	1,322	2,927	27,256	7,744	39,925	313	1,287	2,963	32,745	5,129	42,437
	Rohtak ...	...	629	8	36,339	11,360	48,336	...	677	12	35,824	6,025	42,538
	Sirsa ...	424	592	778	16,229	1,927	19,950	457	480	606	16,976	1,729	20,248
UMBALLA.	Umballa ...	58	4,084	739	1,04,086	37,082	1,46,049	52	5,836	326	91,066	23,867	1,19,147
	Ludhiana ...	...	1,885	1,856	69,658	18,737	92,136	...	1,148	663	68,092	18,999	88,902
	Simla ...	72	4,410	702	25,803	9,105	40,092	238	4,197	741	26,510	10,374	42,060
JULLUNDUR.	Jullundur ...	34	1,581	434	1,23,933	44,968	1,70,950	13	1,389	211	1,04,796	35,838	1,42,247
	Hoshiapur ...	69	1,150	594	1,22,144	49,704	1,73,661	2	785	432	1,16,411	40,734	1,58,364
	Kangra ...	...	1,000	88	49,726	13,901	64,715	...	749	28	45,134	12,951	58,862
AMRITSAR.	Amritsar ...	489	2,568	4,627	1,24,885	42,802	1,75,371	589	2,031	4,071	1,15,052	32,313	1,54,056
	Gurdaspur ...	...	1,375	25	84,398	34,163	1,19,961	...	1,413	24	74,898	26,833	1,03,168
	Siālkot ...	...	1,857	59	95,615	47,322	1,44,853	9	1,256	120	92,908	31,028	1,25,321
LAHORE.	Lahore ...	145	6,157	956	1,49,289	37,544	1,94,091	95	6,585	1,654	1,42,420	30,841	1,81,595
	Gujranwāla ...	...	2,175	127	61,087	22,011	85,400	48	1,312	99	50,268	16,398	68,125
	Ferozepore ...	...	1,926	2,389	63,849	11,358	79,522	...	1,349	1,557	55,420	10,072	68,398
RAWALPINDI.	Rawalpindi ...	25	4,832	827	88,588	25,210	1,19,482	...	3,399	766	84,297	18,642	1,07,104
	Jhelum ...	1	1,699	667	50,171	12,073	64,611	...	1,490	770	43,315	10,736	56,311
	Gujrat ...	...	1,189	1	44,055	18,807	64,052	...	1,320	38	45,222	11,495	58,075
MOOLTAN.	Shahpur ...	...	1,086	148	33,697	13,296	48,227	...	964	99	36,951	11,392	49,406
	Mooltan ...	1	3,019	2,718	58,520	17,749	82,007	3	2,921	2,697	55,614	15,371	76,606
	Jhang ...	...	1,302	22	34,857	9,572	45,750	...	1,270	19	33,283	8,553	43,125
DERA-JAT.	Montgomery ...	...	757	...	26,581	4,547	31,889	...	549	4	25,950	4,399	30,902
	Muzaffargarh ...	...	304	13	30,031	18,774	49,123	...	341	12	27,315	18,455	46,123
	D. I. Knan ...	...	759	512	42,698	24,093	68,062	...	689	332	39,289	21,626	61,936
FESHA-WAR.	D. G. Khan ...	...	1,556	391	38,524	18,940	59,411	...	1,274	202	34,286	15,806	51,568
	Bannu ...	...	601	126	33,586	10,411	44,724	...	550	84	29,692	8,335	38,661
	Peshāwar ...	...	2,030	614	42,647	19,557	64,848	...	1,715	329	49,572	17,861	69,477
GRAND TOTAL	Hazāra ...	...	529	6	15,819	4,394	20,748	...	441	43	14,944	2,897	18,325
	Kohāt ...	...	558	9	7,114	1,611	9,292	...	265	28	7,913	1,712	9,918
	GRAND TOTAL ...	3,823	58,857	37,360	10,12,978	6,49,928	26,62,941	3,344	51,538	33,856	17,87,834	5,12,603	23,89,175

VIII. concluded.

46	47	48	49	50	51	52	53		54
Total charges, columns 25 and 33.	Net amount from all sources credited to Government, column 18, minus column 46.	Number of official vendors.	Amount of discount paid to official vendors.	Number of non-official vendors.	Amount of discount paid to non-official vendors.	Number of persons who have been punished during the year for wilful breach of Stamp Act.	Number of persons who have received rewards under section 38 of Act XVIII of 1869, and amount disbursed on this account.		REMARKS.
							Number.	Amount.	
11,050	1,92,503	3	799	22	3,200	...	...	...
4,099	51,581	9	691	14	348	14	...	...
4,522	41,706	...	...	18	868	...	...	...
2,732	38,223	5	281	11	610	...	...	...
3,380	46,339	5	659	6	291	65	...	...
2,146	18,605	3	403	...	...	1	...	...
12,523	1,38,127	5	322	67	2,880	17	...	...
7,958	86,855	3	799	28	1,159	18	...	...
3,287	38,817	3	230	7	637	11	...	...
14,518	1,61,103	7	809	52	3,151	6	...	...
15,499	1,62,869	5	1,875	50	2,365	7	...	...
8,596	58,573	9	920	34	502	27	1	2	
12,960	1,67,416	3	663	60	3,187	6	...	...
10,018	1,13,197	5	1,531	35	1,224	52	...	...
11,035	1,38,259	4	425	92	3,122	4	2	3	
17,041	1,87,117	8	1,037	28	2,527	4	...	...
14,825	72,927	5	910	13	827	...	...	...
8,187	73,308	3	422	45	1,136	...	...	...
11,352	1,11,636	12	925	51	1,631	30	...	...
4,814	61,916	3	...	42	1,333	5	...	...
6,548	59,251	12	381	90	1,252	...	...	...
4,932	44,640	3	444	22	679	...	...	...
8,317	76,345	5	400	27	1,335	7	...	...
4,625	42,243	7	509	44	496	...	...	...
4,233	28,658	14	527	29	93	...	...	...
5,040	45,535	3	650	10	482	...	...	...
6,604	63,307	5	351	38	1,240	4	...	...
6,187	55,364	3	500	7	830	...	...	...
3,986	42,249	4	442	16	436	18	...	...
6,844	60,367	5	385	6	1,028	3	...	...
3,345	18,866	3	257	4	263	...	...	...
1,170	8,410	1	191	...	...	...	...	...
2,42,369	25,06,312	169	18,209	968	39,132	294	3	5	

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE DISTRICTS OF THE PUNJAB FOR THE OFFICIAL YEAR 1877-78.

1	2	3	4	5	6	7	8	9	10	11
DIVISION.	DISTRICT.	Balance at the close of last year.	Balance since ascertained.	Total of cols. 3 and 4.	Amount realized in the year.	Amount raised under Commissioner's sanction during the year.	Amount of Commission paid to Sheriff.	Total of cols. 6, 7, and 8.	Balance remaining due.	REMARKS.
DELHI.	Delhi ...	23,026	407	23,433	562	17,629	11	18,202	5,231	
	Murgaoon ...	3,203	1,372	4,575	15	...	...	15	4,560	
	Karnál ...	2,779	326	3,105	2,477	618	6	3,101	4	
HISSAR.	Hissar ...	512	69	581	20	257	...	277	304	
	Rohtak ...	34	104	138	52	14	1	67	71	
	Sirsa ...	132	118	250	78	121	2	201	49	
UMBAL- LA.	Umballa ...	1,592	988	2,580	587	699	5	1,291	1,289	
	Ludhiána ...	1,637	469	2,106	349	...	4	353	1,753	
	Simla ...	...	...	...	...	...	...	...	...
JULLUN- DUR.	Jullundur ...	437	183	620	138	91	3	232	388	
	Hoshiárpur ...	689	558	1,247	229	...	...	229	1,018	
	Kángra ...	1,009	165	1,174	106	974	...	1,080	94	
AMRIT- SAR.	Amritsar ...	...	543	543	543	...	...	543	...	
	Gurdáspur ...	746	254	1,000	39	24	...	63	937	
	Siálkot ...	416	736	1,152	524	...	8	532	620	
LAHORE.	Lahore ...	6,432	191	6,623	332	1,466	6	1,804	4,819	
	Gujránwála ...	...	24	24	14	...	...	14	10	
	Ferozepore ...	375	22	397	52	345	...	397	...	
RAWAL- PINDI.	Rawalpindi ...	...	248	248	110	38	2	150	98	
	Jhelum ...	...	367	367	*34	30	...	64	303	* Stamps fixed in files.
	Gujrat ...	152	62	214	...	76	...	76	138	
	Shahpur ...	...	57	57	19	...	...	19	38	
MOOLTAN.	Mooltan ...	86	451	537	451	86	...	537	...	
	Jhang ...	55	6	61	60	...	1	61	...	
	Montgomery ...	413	188	601	291	...	6	297	304	
	Muzaffargarh ...	...	67	67	66	...	1	67	...	
DERA- JAT.	D. I. Khan ...	7	43	50	47	...	1	48	2	
	D. G. Khan ...	...	...	...	...	...	...	...	...
	Bannu ...	...	190	190	103	...	2	105	85	
PESHA- WAR.	Pesháwar ...	1,492	395	1,887	422	204	...	626	1,261	
	Hazára ...	...	...	...	...	...	...	...	...
	Kohát ...	...	83	83	74	9	...	83	...	
GRAND TOTAL 1877-78 ...		45,224	8,686	53,910	† 7,794	22,681	59	30,534	23,376	

† In Cash ... Rs. 7,760.
By fixing stamps on pauper suits' files ... " 34.

SUPPLEMENT TO STATEMENT VIII.

ANNUAL STATEMENT SHOWING RECEIPTS AND CHARGES OF PROCESS SERVICE IN THE PUNJAB DURING THE YEAR OF 1877-78.

DISTRICTS.	DR.						CR.							REMARKS.
	PROCESS FEES GROSS.				Less share of charges in the Stamp Department.	Process fees net.	Process serving establishment.	Add 12 p. c. for estimated cost of pensions.	Other Contingencies.	Total.	Surplus.	Deficit.		
	Civil.	Criminal.	Revenue.	Total.										
Delhi	7,383	445	...	7,828	122	7,706	5,942	713	9	6,664	1,042	...		
Gurgaon	3,146	71	339	3,556	56	3,500	2,612	313	25	2,950	550	...		
Karnál	3,269	299	79	3,647	57	3,590	3,474	417	...	3,891	...	301		
Hissar	1,759	91	361	2,211	33	2,176	1,750	210	...	1,963	213	...		
Rohtak	3,129	80	135	3,344	52	3,292	2,201	264	18	2,434	808	...		
Sirsa	1,705	56	95	1,856	29	1,827	1,670	201	...	1,879	...	52		
Umballa	9,733	683	1,157	11,573	181	11,392	8,231	988	...	9,219	2,173	...		
Ludhiána	9,431	734	1,066	11,231	175	11,056	5,268	632	...	5,900	5,156	...		
Simla	2,983	135	...	3,118	49	3,069	1,623	195	...	1,818	1,251	...		
Jullundur	16,542	512	1,593	18,647	291	18,356	9,537	1,144	...	10,681	7,675	...		
Hoshiárpur	17,028	1,093	3,806	21,427	335	21,092	10,272	1,233	...	11,505	9,587	...		
Kángra	8,964	739	1,642	11,345	177	11,168	6,602	792	104	7,498	3,670	...		
Amritsar	19,452	1,338	285	21,075	329	20,746	† 8,291	995	...	9,286	11,460	...		
Gurdáspur	16,354	955	1,696	19,005	297	18,708	6,906	829	...	7,735	10,973	...		
Siálkot	13,422	2,855	1,643	17,920	280	17,640	6,827	819	178	7,824	9,816	...		
Lahore	* 15,731	...	...	15,731	246	15,485	12,681	1,522	...	14,203	1,282	...	* No detailed records are kept.
Gujránwála	8,610	566	892	10,068	157	9,911	6,420	770	23	7,213	2,698	...		
Ferozepore	8,060	436	543	9,039	141	8,898	6,368	764	...	7,132	1,766	...		
Rawalpindi	9,724	592	1,466	11,782	184	11,598	8,134	976	...	9,110	2,488	...		
Jhelum	4,566	337	...	4,953	77	4,876	3,265	392	...	3,657	1,219	...		
Gujrat	6,440	265	515	7,220	113	7,107	4,860	583	...	5,443	1,664	...		
Shahpur	5,628	379	265	6,272	98	6,174	3,484	418	...	3,902	2,272	...		
Mooltan	4,370	476	2,332	7,178	112	7,066	5,650	678	42	6,370	696	...		
Jhang	3,824	94	152	4,070	64	4,006	3,252	390	15	3,657	349	...		
Montgomery	3,411	106	200	3,717	58	3,659	3,063	367	...	3,430	229	...		
Muzaffargarh	4,306	293	681	5,280	82	5,198	3,688	442	...	4,130	1,068	...		
Dera Ismail Khan	5,057	266	9	5,332	84	5,248	4,583	550	...	5,133	115	...		
Dera Gházi Khan	5,248	351	1,131	6,730	105	6,625	4,569	548	...	5,117	1,508	...		
Bannu	2,967	439	304	3,710	58	3,652	3,000	361	...	3,361	291	...		
Pesháwar	3,067	329	800	4,196	66	4,130	4,882	586	...	5,468	...	1,336		
Hazára	1,659	271	766	2,695	42	2,653	2,772	332	78	3,182	...	529		
Kohát	638	1	...	639	10	629	878	105	...	983	...	354		
Total	2,27,606	15,337	23,453	2,66,395	4,162	2,62,233	1,62,767	19,529	492	1,82,788	82,019	2,572		

† The Deputy Commissioner of Amritsar has reported, but too late to allow of the necessary correction being made, that this amount does not include the cost of the process serving establishments attached to the courts of the Commissioner, Judge of Small Causes, and Munsif. Including these, the total cost of establishments is Rs. 10,329.

No. IX.
GOVERNMENT ESTATES.

No. IX.

STATEMENT SHOWING THE AREA AND INCOME OF GOVERNMENT ESTATES IN THE DISTRICTS OF THE PUNJAB, DURING 1877-78.

1	2	3	4	5	6	7	8	9	10	11	12
DIVISION.	DISTRICT.	Number of estates.	AREA IN ACRES.			INCOME.				Available for leases for cultivation.	REMARKS.
			Cultivated.	Uncultivated.	Total.	Annual leases of spontaneous products.	Leases for cultivation.	Other income.	Total.		
DELHI.	Delhi ...	14	970	1,624	2,603	1,842	4,220	2,350	8,412	...	
	Gurgaon ...	1	7	379	386	...	...	90	90	...	
	Karnál ...	55	13,918	56,978	70,896	...	7,525	24	7,549	...	
HISSAR.	Hissar ...	2	1,250	43,297	44,547	2,050	...	...	2,050	...	
	Rohtak ...	3	10	5,843	5,853	4,200	...	101	4,301	...	
	Sirsa ...	...	...	...	...	...	...	...	...	...
UMBALLA.	Umballa ...	6	224	14,657	14,881	144	135	...	279	689	
	Ludhiána ...	...	...	...	...	...	...	...	...	...
	Simla ...	...	...	...	...	...	...	...	...	...
JULLUNDUR.	Jullundur ...	9	1,276	2,306	3,582	4,872	10,578	1,182	16,632	...	
	Hoshiárpur ...	6	64	460	524	...	310	...	310	13	
	Kángra ...	8	324	32,855	33,179	1,008	32	5,009	6,049	85	
AMRITSAR.	Amritsar ...	1	231	51	282	...	1,736	1,488	3,224	...	
	Gurdáspur ...	1	...	...	...	550	...	...	* 550	...	* Income from Shahpur Kandi forest, which has not yet been correctly measured.
	Siálkot ...	8	1,539	4,238	5,777	...	10	472	482	...	

LAHORE.	Lahore ...	5	20,573	2,54,427	2,75,000	29,279	13,190	4,716	47,185	5,298
	Gujránwála ...	49	853	1,51,876	1,52,729	35,073	472	...	35,545	...
	Ferozepore ...	4	352	286	638	373	110	...	483	...
RAWALPINDI.	Rawalpindi ...	...	1306	5,82,687	5,83,993	4,575	503	7,005	12,083	26
	Jhelum ...	3	2,649	3,29,940	3,32,589	14,652	2,039	4,198	20,889	...
	Gujrat ...	1	45	54,521	54,566	12,009	50	520	12,579	...
	Shahpur ...	3	17,511	8,31,613	8,49,124	54,136	14,409	8,174	76,719	1,19,800
MOOLTAN.	Mooltan ...	1	32,459	18,59,615	18,92,074	10,098	10,899	1,06,985	1,27,982	11,66,486
	Jhang ...	11	7,189	23,01,291	23,08,480	70,251	1,793	7,063	79,107	14,37,556
	Montgomery ...	...	12,393	23,08,064	23,20,457	5,407	6,415	1,12,322	1,24,144	6,71,250
	Muzaffargarh ...	...	226	3,06,311	† 3,06,537	17,685	3,282	3,959	24,926	† 74,071
DERAJAT.	Dera Ismail Khan	2	318	7,65,778	7,66,096	5,239	57	3,172	8,468	...
	Dera Ghāzi Khan	1	24,029	2,52,014	† 2,76,043	10,876	2,173	15,098	28,147	69,875
	Bannu ...	7	539	18,776	19,315	240	...	...	240	...
PESHAWAR.	Peshāwar ...	29	666	1,203	1,869	338	2,972	953	4,263	...
	Hazāra ...	4	...	1,54,800	1,54,800	371	...	...	371	...
	Kohāt ...	30	11,978	36,343	48,321	150	9,783	40	9,973	...
GRAND TOTAL ...		258	1,52,908	1,03,72,233	1,05,25,141	2,85,418	92,693	2,84,921	6,63,032	35,45,149

† These figures show the actual area and income of Government lands in Muzaffargarh as arranged at the present settlement, a large area having been restored to villages. The income from the released area, which, if present proposals are sanctioned, will be absorbed in the land revenue when the revised assessments take effect, was, in 1877-78, Rs. 33,228, which sum is included in the return of fluctuating and miscellaneous land revenue, No. III.

† In 1876-77 the area selected by the Forest Department was erroneously excluded, it has now been included.

NO. X.

(For Districts in which the system of Alluvial Chaks prevails.)

STATEMENT OF ALLUVION, DILUVION, AND DESTRUCTIVE INUNDATION IN THE PUNJAB, DURING THE YEAR 1877-78

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
DIVISION.	DISTRICT.	Names of rivers, marshes, or streams causing variations.	No. of Chaks in which neither Alluvion nor Diluvion has occurred.	ALLUVION.				DILUVION.				DESTRUCTIVE INUNDATION.		REMARKS.
				No. of Chaks in which Alluvion has occurred.	Former Jama of such Chaks.	Present Jama of such Chaks.	Increase of Kistbandi.	No. of Chaks in which Diluvion has occurred.	Former Jama of such Chaks.	Present Jama of such Chaks.	Decrease of Kistbandi.	Amount of area in acres rendered unproductive by water or sand within the current year.	Amount of remission of Balance in the current year.	
HIS-SAR.	Hissar ... Rohtak ... Sirsa ...	... ... Sutlej ...	... ... 5	... ... 8	... ... 1,610	... ... 1,720	... ... 110	... ... 19	... ... 7,418	... ... 5,641	... ... 1,777	... ... ...	... ... ...
UM-BALLA.	Umballa ... Ludhiána ... Simla ...	... Sutlej ... ...	... 16 ...	... 78 ...	... 22,413 ...	... 24,926 ...	... 2,513 ...	... 28 ...	... 13,127 ...	... 12,160 ...	... 967 ...	... 96 ...	... 484 ...	
AM-RIT-SAR.	Amritsar ... Gurdáspur ... Siálkot ...	{ Beas, Ravi and Sakkí. Chenab and Rahmodwa. ...	35 5 ...	22	9,558	9,936	378	47 18 ...	21,380 9,422 ...	19,507 7,148 ...	1,873 2,274 ...	... ... ...	... ... ...
LA-HGEE.	Lahore ... Gujtánwála ... Ferozepore ...	... Chenab ... Sutlej ...	... 34 95	... 27 25	... 23,878 1,740	... 24,640 2,148	... 762 408	... 29 22	... 3,900 2,248	... 3,569 1,907	... 331 341	... ... ...	... ... ...
MOOLTAN.	Mooltan ... Jhang ... Montgomery ... Muzaffargarh ...	... ... ... { Chenab and Indus. }	... ... ... 12	... ... ... 66	... ... ... 15,840	... ... ... 18,652	... ... ... 2,842	... ... ... 127	... ... ... 55,387	... ... ... 42,415	... ... ... 12,972	... ... ... ...	... ... ... ...
	GRAND TOTAL ...	...	202	226	75,039	82,022	6,983	290	1,12,882	92,347	20,535	96	484	

(For Districts in which the system of Alluvial Chaks does not prevail.)

Statement of Alluvion, Diluvion and Destructive Inundation in the Punjab during the year 1877-78.

1	2	3	4	5	6	7	8	9	10	11
DIVISION.	DISTRICT.	Names of rivers and streams or marshes causing variations.	Area placed under assessment during the year, in acres.	Jama imposed on such area.	Area re-assessed at enhanced rates, in acres.	Additional Jama imposed on such area.	Area removed from assessment (in acres).	Reduction of Jama.	Area temporarily injured (in acres).	Remission of current demand.
DELHI.	Delhi	Jumna	1,494	561	19	14	187	313	...	...
	Gurgaon	Do.	...	...	...	...	10	15	3,711	5,341
	Karnal	Do.	...	...	...	...	70	70	...	...
HISSAR.	Hissar	...	...	...	...	...	...	...	...	...
	Rohtak	...	...	...	...	...	...	...	...	...
	Sirsa	Ghaggar stream...	180	15	...	...	666	287	...	...
UMBALLA.	Umballa	Singhwali and Budha Bharu-wali.	...	...	...	...	95	82	...	...
	Ludhiána	...	...	...	...	...	...	...	...	...
	Simla	...	...	...	...	...	...	...	...	...
JULLUNDUR.	Jullundur	Sutlej	2,261	1,271	4,424	1,764	1,343	1,802	...	...
	Hoshiarpur	Sutlej, Beas, Swan, &c.	3,615	1,092	638	189	2,669	3,583	...	...
	Kangra	Beas...	53	128	112	41	6	46	...	...
AMRITSAR.	Amritsar	...	...	...	...	...	...	...	...	...
	Gurdáspur	Ravi, Beas &c.	2,157	705	301	237	986	1,079	...	...
	Siálkot	Aik, Lidrawala, Ghug, Chenab, Deg, Basimber, Ravi.	3,546	773	465	118	1,119	1,944	...	...
LAHORE.	Lahore	Ravi, Sutlej and Beas	7,539	1,836	2,912	721	10,570	2,858	...	...
	Gujránwála	...	...	...	...	...	...	...	...	...
	Ferozepore	...	...	...	...	...	...	...	...	...
RAWALPINDI.	Rawalpindi	Cheyil stream	...	...	...	...	1,983	993	...	...
	Jhelum	Jhelum	442	148	42	18	1,339	1,698	...	...
	Gujrat	Chenab, Jhelum	2,840	2,125	517	355	2,091	1,661	...	...
	Shahpur	Jhelum, Chenab	1,719	625	535	308	2,986	2,730	...	...
MOOLTAN.	Mooltan	Chenab, Sutlej, Ravi	2,058	1,273	6,121	3,784	11,226	4,328	1,159	415
	Jhang	Chenab, Jhelum, Ravi	7,953	865	3,167	1,304	7,987	3,770	...	...
	Montgomery	Ravi, Sutlej	2,900	920	2,422	1,289	2,976	1,232	144	95
	Muzaffargarh	...	...	...	...	...	...	...	...	...
DERAJAT.	Dera Ismail Khan	Indus	12,542	4,782	...	...	31,150	23,625	...	...
	Dera Gházi Khan	Indus	3,954	1,994	1,840	900	45,250	3,903	...	...
	Bannu	Indus, Kuram	13,049	13,464	...	...	29,170	30,602	...	...
PESHAWAR.	Pesháwar	Kabul, Indus, Swat &c.	2,915	4,941	201	238	3,990	13,095	983	1,663
	Hazára	Swat, Dor and other minor streams.	376	312	...	...	402	318	...	...
	Kohát	...	...	...	...	...	...	...	...	...
	GRAND TOTAL	...	71,593	37,830	23,716	11,280	1,58,271	97,034	5,997	7,514

NO. XI.
COMPENSATION AND REDUCTION OF REVENUE FOR
LAND TAKEN UP FOR PUBLIC PURPOSES,
DURING 1877-78.

STATEMENT OF COMPENSATION AND REDUCTION OF REVENUE FOR LAND TAKEN UP FOR PUBLIC PURPOSES IN THE DISTRICTS OF THE PUNJAB TO THE END OF THE YEAR 1877-78, AND OF LAND RESTORED TO ITS OWNERS BY GOVERNMENT, HOWEVER OCCUPIED.

[illegible]

LAHORE.	Lahore	Previously 1877-78	2,986 4	2,081 90	..	2,669	9,658 26	45,844 603	835	2,002 6	889 23	61,436 978	13,035 119	282 6	1,224	54,490	..	219	10,802 3	44,718 62	1,226	1,522	26,009 66	2,42,230 1,752	6,688 11	270 6	53 2	9	173	22nd September 1877.		
	Gujranwala	Previously 1877-78	2,676	9,953	25	931	..	..	..	..	1,676 8	36,170 89	4,573 86	761	..	..	..	..	632	6,309	919	148	4,983 3	55,249 174	1,840	19	21	..	..	..
	Ferozepore	Previously 1877-78	2,639	16,164	58	1,503	1,939	51,591	1,242	866	..	..	..	..	..	..	..	..	885	20,601	..	1,036	5,463	89,026	3,405	7	6	..	..	..
RAWALPINDI.	Rawalpindi	Previously 1877-78	8,503	21,240	5,328	9,375	..	..	..	..	..	..	..	..	..	..	..	1,088 667	15,910 36,286	2,687 942	981 45	9,541 667	46,165 37,228	10,956 45	33	77	2	14	23rd May 1877.	
	Jhelum	Previously 1877-78	2,339	9,368	..	2,329	62	428	..	108	..	1,035	39,809	1,719	277	..	..	..	361 3	10,950 352	..	345 5	2,793 1,038	26,728 41,880	2,765 282	80	69	..	..	..
	Gujrat	Previously 1877-78	4,085	15,214	5,245	3,081	..	..	..	..	1,454 35	44,489 3,845	6,796 22	558	..	..	..	..	707 1	2,740 103	3,107	658	6,246 36	77,492 3,973	4,297	441	30	8	89	April 1873.
MOOLTAN.	Shahpur	Previously 1877-78	2,024	7,078	..	1,102	43	85	..	17	..	..	..	..	..	..	..	14	182	..	8	2,091	7,245	1,127	..	2	..	..	..	..
	Mooltan	Previously 1877-78	1,376	11,030	445	2,570	777	17,146	..	648	1,006 81	28,460 2,994	7,517 1,594	438	900	12,832	..	351	1,526 9	3,86,446 106	3	2,243	5,535 90	4,74,179 4,096	6,250	..	..	5	482	February 1876.
	Jhang	Previously 1877-78	399	4,117	..	121	459 1	4,764 67	250	163	858 1	9,132 67	274	
DERAJAT.	Montgomery	Previously 1177-78	738	3,324	..	42	2,393	17,244	..	342	98 1	821	..	27	21	200	..	3	3,345 1	21,289	414	100	255	
	Muzaffargarh	Previously 1877-78	594	7,266	275	684	183	110	..	163	311 13	5,400 269	142 26	133	1,058 13	13,793 296	989	191	..	
	D. I. Khan	Previously 1877-78	506	2,305	..	750	103	627	150	27	556	1,517	3,000	638	1,164	22,253	1,415	2	2	2	6	
PESHAWAR	D. G. Khan	Previously 1877-78	1,065	3,418	..	2,302	171 9	6,415 893	2,559	58 10	943	20,122	296	1,525	2,179 9	32,810 893	3,785 10	
	Bannu	Previously 1877-78	42	108	..	17	9	714 33	37,006 470	483	210	786 33	57,597 470	227	1	42	
	Peshawar	Previously 1877-78	568	8,850	..	2,055	18 131	696 638	..	21	..	..	..	..	..	..	..	..	2,887 13	66,466 1,153	..	437 15	3,473 144	76,011 1,793	2,492 46	139	..	9	1,637 650	1st June 1872, 1st June 1877.
ROHAT.	Hazara	Previously 1877-78	622 11	7,109 443	3,463	1,466	..	..	..	..	..	..	..	..	..	..	..	..	1,602 16	25,397 785	3,441	1,986 8	2,224 27	39,410 1,223	3,452 8	186	214	16	50	22nd Decr. 1874.
	Rohat	Previously 1877-78	6	61	..	20	373	21,329	4,906	1,519 31	379	25,690	1,539 31	13	26	..	
	Grand Total..	Previously 1817-78	53,666 558	4,04,230 18,788	30,195 1,021	46,818 130	44,267 836	78,70,017 22,428	39,228 818	36,377 785	6,255 1,187	2,59,098 46,765	1,01,908 3,380	3,388 282	6,594 1	8,11,071	5,576	50,470 1,109	11,16,105 90,104	27,124 2,647	27,732 272	1,61,052 3,691	36,59,076 1,86,412	1,19,891 1,409	5,578 109	4,787 2	244 67	3,769 958
Total for 1877-78		..	64,224	4,23,718	31,216	46,948	45,108	8,92,445	40,047	37,162	7,442	3,05,863	1,05,748	3,670	6,556	8,11,071	5,576	51,572	12,06,309	29,771	28,004	1,64,743	38,46,088	1,21,390	5,687	6,789	266	4,727

* Reduced by Rs. 45, being amount refunded by original proprietors for lands restored comprising the areas of the Anwul and-Bussawa Customs Beats.
† This area and the compensation paid on account was shown in last year's return.
‡ This reduction was sanctioned on account of land taken up in 1876-77.
§ For difference of minus Rs. 45 as compared with figures in report of last year, vide note against column 21 for the Rohat district.

NO. XII.
LAND REVENUE ASSIGNED.

STATEMENT OF LAND REVENUE ASSIGNED TO INDIVIDUALS

1	2	3	4	5	6	7	8	9	10	11	12
DISTRICTS.		TOTAL AREA AND REVENUE ASSIGNED.								DISTRICT	
		Villages.		Fractional portions of villages.		Plots.		Total.		In perpetuity.	
		Area.	Jama.	Area.	Jama.	Area.	Jama.	Area.	Jama.	Area.	Jama.
Delhi	...	19,418	24,257	7,740	7,453	9,418	23,451	37,576	55,161	28,038	41,559
Gurgaon	...	10,134	8,971	2,331	2,674	1,521	2,735	13,986	14,380	9,962	9,013
Karnal	...	2,31,525	1,30,111	24,809	23,197	7,017	8,512	2,63,351	1,61,820	2,44,927	1,49,551
Hissar	...	639	100	...	...	17,883	3,487	18,522	3,587	1,432	215
Rohtak	...	4,435	3,450	934	1,000	11,389	10,901	16,758	15,351	3,518	3,772
Sirsa	9,061	5,517	9,061	5,516	212	174
Umballa	...	4,83,009	3,64,570	1,82,703	1,54,885	20,301	29,767	6,86,013	5,49,222	6,53,308	5,14,583
Ludhiana	...	1,42,142	1,28,139	21,420	23,654	11,444	14,909	1,75,006	1,66,702	1,51,984	1,41,497
Simla	...	430	780	240	497	407	453	1,077	1,730	725	1,366
Jullundur	...	28,117	44,238	31,454	50,099	5,310	12,080	64,881	1,06,417	34,616	63,929
Moshiapur	...	9,568	11,842	26,686	43,600	15,516	22,376	51,870	77,818	29,872	47,767
Kangra	...	2,98,563	1,46,463	8,551	4,330	21,473	26,356	3,28,587	1,77,149	2,89,501	1,38,546
Amritsar	...	1,23,212	1,32,158	62,218	77,105	37,727	52,669	2,23,157	2,61,932	1,12,108	1,33,148
Gurdaspur	...	1,11,473	1,13,506	42,345	59,837	26,445	34,443	1,80,263	2,07,776	25,549	26,156
Sialkot	...	46,698	40,044	22,308	21,057	48,290	66,664	1,17,296	1,27,765	38,010	38,595
Lahore	...	2,26,419	83,513	52,455	17,742	32,975	21,582	3,13,849	1,22,837	1,22,466	47,202
Gujranwala	...	2,89,559	92,805	56,558	19,989	39,959	28,971	3,86,076	1,41,765	2,54,666	72,902
Ferozepore	...	4,31,678	1,02,785	65,788	16,188	9,600	6,455	5,07,066	1,25,428	4,08,742	95,777
Rawalpindi	...	44,925	11,794	85,196	17,312	6,272	15,145	1,36,393	44,251	78,780	18,328
Jhelum	...	50,735	10,752	9,481	5,330	8,344	8,905	68,560	24,987	45,462	11,260
Gujrat	...	56,067	22,644	21,989	9,608	12,643	14,070	90,699	46,322	54,242	19,986
Shahpur	...	1,97,895	26,571	...	...	5,783	5,145	2,03,678	31,716	90,337	20,755
Mooltan	...	30,188	4,251	9,165	5,400	8,244	4,678	47,597	14,329	16,348	4,736
Jhang	...	7,209	1,695	16,389	3,679	5,317	4,161	28,915	9,535	14,764	3,428
Montgomery	...	26,347	4,205	39,728	9,043	5,110	1,902	71,185	15,150	35,002	6,665
Muzaffargarh	...	2,292	2,800	...	...	1,687	1,227	3,979	4,037	2,335	2,871
Dera Ismail Khan	...	59,661	55,341	1,31,614	43,857	17,495	7,424	2,08,770	1,06,622	63,799	28,156
Dera Ghazi Khan	...	2,75,826	15,436	30	30	1,628	1,997	2,77,484	17,463	2,254	431
Bannu	...	30,267	6,826	3,391	675	4,361	2,584	38,019	10,076	31,552	7,309
Peshawar	...	1,37,474	56,940	19,773	37,202	92,539	98,759	2,49,786	1,92,901	86,301	48,173
Hazara	...	3,60,029	56,809	14,307	28,622	2,995	1,157	3,77,331	86,588	2,57,447	64,712
Kohat	...	5,368	9,245	1,386	1,164	1,374	2,784	8,128	13,193	3,583	1,361
Total	...	37,43,302	17,13,041	9,62,089	6,85,229	4,99,528	5,41,266	57,04,919	29,39,536	32,91,842	17,63,923

Outstanding at the close of the year 1877-78.

XII.

OF SOCIETIES IN THE PUNJAB, AT THE CLOSE OF THE YEAR 1877-78.

13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
DISTRIBUTION OF AREA AND JAMA.								NUMBER OF HOLDERS.						
For one life.		For more than one life.		During maintenance of Establishment.		Pending report or orders of Government.		In perpetuity.	For one life.	For more than one life.	During maintenance of Establishment.	Pending orders.	Total.	REMARKS.
Area.	Jama.	Area.	Jama.	Area.	Jama.	Area.	Jama.							
8,607	7,357	126	246	5,421	5,123	384	876	27,482	6,790	34	5,163	42	39,211	
2,520	3,199	230	240	1,274	1,928	...	...	162	139	1	127	...	429	
3,797	2,006	2,638	3,045	12,089	7,218	...	...	1,279	184	55	252	...	1,770	
297	217	15,581	2,351	1,212	804	...	...	7	11	237	49	...	304	
9,890	8,731	1,426	608	1,924	2,240	...	...	707	633	38	189	...	1,567	
2,088	1,264	6,636	4,056	125	22	...	...	2	33	122	3	...	160	
8,716	11,093	22,398	21,318	1,591	2,228	...	...	8,602	3,325	3,650	1,059	...	16,636	
11,521	10,436	8,927	11,801	2,574	2,968	...	...	771	345	1,894	586	...	3,596	
6	12	...	...	346	352	...	...	11	2	...	32	...	45	
27,453	37,812	...	...	2,812	4,676	...	...	547	802	...	575	...	1,924	
14,782	21,449	2,210	2,303	5,006	6,299	...	...	818	3,300	592	1,000	...	5,710	
21,941	20,400	...	...	15,673	16,708	1,472	1,495	186	5,896	...	195	26	6,303	
71,497	73,907	7,023	10,656	32,529	44,221	...	...	3,112	2,468	1,210	1,194	...	7,986	
98,826	1,22,526	25,547	29,589	30,341	29,515	...	...	449	5,299	1,412	888	...	8,048	
57,787	63,979	5,940	5,507	14,659	17,855	900	1,829	5,826	4,777	303	1,894	556	13,356	
1,11,099	55,255	48,382	13,988	31,902	6,392	...	...	558	2,302	29	456	...	3,345	
1,10,004	54,046	7,440	4,963	13,966	9,854	...	...	445	3,807	82	680	...	5,014	
21,718	8,671	49,146	15,989	27,460	4,991	...	...	3,385	1,513	351	1,274	...	6,523	
35,498	19,040	15,415	4,627	6,700	2,256	...	...	128	1,061	130	55	...	1,374	
15,216	10,144	6,372	1,934	1,510	1,649	...	...	104	304	35	64	...	507	
21,213	14,624	4,621	3,983	10,623	7,729	...	...	364	964	894	55	...	2,277	
1,11,760	9,533	...	...	1,581	1,428	...	...	53	194	...	17	...	264	*In the statement for 1876-77 certain assignments "for one life" were erroneously shown as "for more than one life." They have been entered in the proper column in this statement.
25,993	8,264	3,143	701	2,153	628	...	...	140	48	131	26	...	345	
9,876	3,850	1,010	283	3,265	1,974	...	...	156	129	5	44	...	334	
28,385	6,668	565	261	7,233	1,556	...	...	32	166	6	27	...	231	
1,323	588	...	...	321	578	...	...	32	37	...	103	...	172	
1,42,544	74,778	242	451	806	1,050	1,379	2,187	43	139	36	72	...	290	
2,75,005	16,794	...	...	225	238	...	...	31	67	...	8	...	106	
6,244	2,350	223	417	...	...	...	...	14	29	4	...	...	47	
95,492	93,910	7,572	9,777	4,872	6,246	57,549	34,801	125	9,919	553	929	8,052	19,578	
16,614	6,088	870	15,143	2,400	609	...	36	165	59	400	158	32	814	
3,171	9,048	...	...	...	...	1,374	2,784	2	252	...	...	...	254	
13,63,843	7,78,039	2,43,583	1,64,230	2,42,593	1,89,335	63,058	44,008	55,438	54,994	12,204	17,174	8,693	1,48,503	

NO. XIII.

STATEMENT OF PENSIONS GUARANTEED BY THE STATE TO INDIVIDUALS AT THE CLOSE OF THE YEAR 1877-78.

DISTRICTS.	No. of Pensions on the 31st March 1878.	Value of pensions.	Remarks.
		Rs.	
Delhi	724	1,65,255	
Gurgaon	79	11,679	
Karnál	57	13,049	
Hissar	23	5,102	
Rohtak	68	7,548	
Sirsa	13	2,065	
Umballa	339	66,374	
Ludhiáaa	255	1,07,933	
Simla	23	32,944	
Jullundur	184	27,850	
Hoshiárpur	179	33,225	
Kángra	121	39,184	
Amritsar	583	78,599	
Gurdáspur	114	13,245	
Siálkot	153	32,262	
Lahore	738	1,82,262	
Gujránwála	182	20,799	
Ferozepore	64	7,493	
Rawalpindi	153	17,941	
Jhelum	119	11,441	
Gujrat	61	15,140	
Shahpur	38	10,610	
Mooltan	43	9,389	
Jhang	30	2,529	
Montgomery	27	3,183	
Muzaffargarh	9	1,119	
Dera Ismail Khan	140	68,356	
Dera Gházi Khan	20	6,057	
Bannú	27	6,783	
Pesháwar	110	31,622	
Hazára	80	16,775	
Kohát	14	4,096	
Total	4,770	10,50,909	

NO. XVI.
TAKAVI.
