

VIII—continued.

OF THE COURT OF WARDS IN THE PUNJAB ON THE 31st MARCH 1886.

23	24	25	26	27	28	29
Total Expenditure.	Cash balance in hand on 31st March 1886.	Excess of Income of the year over expenditure of the year.	Excess of expenditure of the year over Income of the year.	Assets.	Liabilities.	REMARKS.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
17,919 5 7	6,284 13 6	...	283 14 4	46,928 13 6	...	
4,132 0 0	1,404 14 0	...	...	68,076 14 0	...	
2,349 1 10	3,970 9 2	3,113 7 2	...	18,609 14 7	1,307 13 3	
3,225 2 8	758 3 10	...	379 10 4	31,726 14 8	1,821 0 3	
5,514 6 4	3,608 3 2	676 7 2	...	31,566 12 11	4,655 11 0	
11,898 1 9	580 7 11	2 13 6	...	11,177 13 7	4,704 2 0	
5,445 2 6	1,621 14 8	...	495 3 6	18,841 14 8	...	
5,192 5 3	547 2 1	147 9 11	...	75,797 2 1	...	
6,594 10 6	678 8 0	...	2,937 13 0	72,178 8 0	...	
30,864 12 6	2,065 12 9	...	995 13 6	2,52,265 12 9	...	
7,389 1 8	181 4 7	...	184 9 5	1,46,184 4 7	97,193 10 11	
13,621 1 5	1,349 15 11	...	1,822 0 1	...	46,000 0 0	
7,720 7 5	855 10 3	198 2 3	...	...	...
24,259 10 3	39,985 2 5	...	2,166 9 0	3,52,399 14 5	...	
40,788 4 10	1,02,175 6 6	29,271 12 3	...	10,37,275 6 6	...	

STATEMENT CONTAINING PARTICULARS OF ESTATES UNDER THE MANAGEMENT

1	2	3	4	5	6	7	8	9
	DIVISION.	Name of Wards, Father's name, residence, age and other particulars.	Particulars regarding guardian, tuition, &c.	Cash in hand on April 1885.	ANNUAL INCOME DERIVED FROM THE ESTATES UNDER			
					Jama.	Batai.	Interest on Notes.	Rent from tenants.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
PESHÁWAR.	HAZÁRA.	Sultán Muhammad Khan, son of Atta Muhammad Khan of Bir, aged 14 years.	Umar Shah, Manager; tuition in the District School.	17,695 1 2	1,919 9 9	25 14 9	500 0 0	809 4 3
		Shah Muhammad Khan, son of Mir Afzal Khan of Mardán, aged 32 years.	Naib-Tahsildár for the time being of the Mardán Tahsíl.	1,653 8 11	...	147 0 0	...	176 0 0
DERÁJAT.	DERA ISMAIL KHAN.	Nawáb Ghulám Kasim Khan, son of Muhammad Akbar Khan, Katti Khel, of Tánk, aged 17 years.	Is under tuition in Government Wards' Institute, Umballa; under the guardianship of Abul Husan.	1,428 2 4	4,980 0 0	6,578 11 10	...	...
		Abdul Wasi, son of Kazi Ghulám Sarwar Khan, aged 19 years.	...	1,475 0 0	...	...	618 7 2	...
		Allah Bakhsh, son of Nur Muhammad, Khetrán, of Vehva, aged 13 years.	Ghulám Muhammad, Khetrán; tuition in the District School.	1,604 10 3	2,750 0 0	...	...	...
		Abdul Sitár Khan, son of Makhdum Sarfráz Khan of Bilot, aged 13 years.	Tuition in the District School, Dera Ismail Khan.	...	4,768 0 0	43 10 6	...	...
MUZAFFARGARH.		Mukhdum Sheikh Muhammad Raju and Syad Mahib Jahánia, sons of Makhdum Sheikh Muhammad of Sitpur, aged 16 and 9 years respectively.	Elder Ward attends Muzaffargarh School and the younger Sitpur School; guardian Tahsildár, Alipur.	20,029 14 7	...	...	...	5,973 2 10
GRAND TOTAL				2,35,854 8 9	1,32,835 12 6	63,219 1 3	38,341 11 1	40,909 4 1

VIII—continued.

OF THE COURT OF WARDS IN THE PUNJAB ON THE 31st MARCH 1886.

10	11	12	13	14	15	16	17	18
THE MANAGEMENT OF THE COURT OF WARDS.			ANNUAL EXPENDITURE FOR					
Rent of houses.	Other Income.	Total Income.	Government Revenue.	Management.	Personal expenses ordinary.	Personal expenses special, such as Marriage purchases, &c.	Law Expenses.	Education.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
...	14 15 0	3,269 11 9	671 4 0	357 0 0	223 10 0	54 0 0	...	420 0 0
...	7,900 5 3	8,223 5 3	498 0 4	494 0 0	2,578 7 0	815 13 0	15 3 0	...
10 0 0	24,430 6 0	35,999 1 10	2,294 6 7	2,486 1 10	4,826 9 0	...	113 8 0	2,222 0 0
...	11,143 4 6	11,761 11 8	...	...	550 0 0	1,650 0 0	...	...
...	244 4 0	2,994 4 0	746 0 9	24 0 0	1,018 5 3	...	...	35 0 0
...	311 10 0	5,123 4 6	...	...	851 8 3	...	...	...
2 4 6	2,759 3 0	8,734 10 4	1,854 6 4	960 0 0	2,380 12 10	1,752 0 0	1 8 9	...
11,834 6 9	1,11,026 9 9	3,98,166 13 5	40,035 3 0	32,307 10 5	85,658 10 8	26,824 5 6	5,205 6 9	14,426 4 2

STATEMENT CONTAINING PARTICULARS OF ESTATES UNDER THE MANAGEMENT

DIVISION. DISTRICT.	Name of Wards, Father's name, residence, age and other particulars.	Particulars regarding guardian, tuition, &c.	Cash in hand on April 1885.	19	20	21	22
				ANNUAL EXPENDITURE FOR			
				Payments of Debts.	Investments.	Rate charged by Government.	Miscellaneous.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
PESHÁWAR.	Sultán Muhammad Khan, son of Atta Muhammad Khan of Bir, aged 14 years.	Umar Shah, Manager; tuition in the District School.	17,695 1 2	90 0 0	...	62 15 6	323 3 6
PESHÁWAR.	Shah Muhammad Khan, son of Mir Afzal Khan of Mardán, aged 32 years.	Náib-Tahsildár for the time being of the Mardán Tahsil.	1,653 8 11	3,691 14 0	...	...	150 0 0
DERAJÁT.	Nawáb Ghulám Kasim Khan, son of Muhammad Akbar Khan, Katti Khel, of Tánk, aged 17 years.	Is under tuition in Government Wards' Institute, Umballa, under the guardianship of Abul Husan.	1,428 2 4	9,202 8 0	...	...	1,742 3 9
	Abdul Wasi son of Kazi Ghulám Sarwar Khan, aged 19 years.	...	1,475 0 0	...	8,000 1 0	...	...
	Allah Baksh, son of Nur Muhammad, Khetrán, of Vehva, aged 13 years.	Ghulám Muhammad, Khetrán; tuition in the District School.	1,604 10 3	...	...	...	...
	Abdul Sitár Khan, son of Makhdum Sarfráz Khan of Bilot, aged 15 years.	Tuition in the District School, Dera Ismail Khan.	...	4,106 15 0	...	...	143 14 0
MUZAFFARGARH.	Mukhdum Sheikh Muhammad Raju and Syad Mahib Jahánia sons of Makhdum Sheikh Muhammad of Sitpur, aged 16 and 9 years respectively.	Elder ward attends Muzaffargarh School, and the younger, Sitpur School; guardian, Tahsildar, Ali-pur.	20,029 14 7	...	...	115 13 9	1,908 15 0
GRAND TOTAL			2,35,854 8 9	41,213 10 2	31,638 8 1	2,980 11 0	57,531 2 6

NOTE.—The entries in column 21 are not, in all cases, correct. Their accuracy is being enquired into.

VIII—continued.

OF THE COURT OF WARDS IN THE PUNJAB ON THE 31ST MARCH 1886.

23	24	25	26	27	28	29
Total Expenditure.	Cash balance in hand on 31st March 1886.	Excess of in- come of the year over ex- penditure of the year.	Excess of ex- penditure of the year over income of the year.	Assets.	Liabilities.	REMARKS.
Rs. A. P. 2,202 1 0	Rs. A. P. 18,762 11 11	Rs. A. P. 1,067 10 9	Rs. A. P. ...	Rs. A. P. 18,762 11 11	Rs. A. P. ...	
8,243 5 4	1,633 8 10	...	20 0 1	1,633 8 10	1,278 0 0	
22,887 5 2	14,539 15 0	13,111 12 8	...	1,64,540 0 0	50,767 14 0	
10,200 1 0	3,036 10 8	1,561 10 8	...	24,200 0 0	...	
1,823 6 0	2,775 8 3	1,170 14 0	...	32,774 0 0	...	
5,102 5 3	20 15 3	20 15 3	...	20,882 0 0	14,152 12 0	
8,973 8 8	19,791 0 3	...	238 14 4	22,206 0 0	...	
3,37,821 8 3	2,96,799 13 11	74,976 3 4	14,630 14 2	28,24,118 4 2	4,13,326 3 0	

No. XXXIX.

RETURN SHOWING ENHANCEMENT OF RENT PAYABLE BY TENANTS WITH RIGHTS OF OCCUPANCY UNDER CHAPTER III., ACT XXVIII. OF 1868, IN THE DISTRICTS OF THE PUNJAB DURING THE YEAR 1885-86.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
DIVISION.	DISTRICT.	Number of suits pending at the beginning of the year.	Number of suits filed.	Total number of suits for disposal.	NUMBER OF SUITS, DECREED FOR PLAINTIFF.												TOTAL.		Number of suits pending at the close of year.	REMARKS.
					ON GROUND i., SECTION XI.				ON GROUND ii, SECTION XI.				ON GROUND iii, SECTION XI.				Suits in which rent has been enhanced.	Enhanced rent.		
					Number of suits.	Amount of Govt. jama assessed on the land.	Sum fixed as rent over and above the Government jama.		Number of suits.	Amount of Govt. jama assessed on the land.	Sum fixed as rent over and above the Government jama.		Number of suits.	Amount of Govt. jama assessed on the land.	Sum fixed as rent over and above the Government jama.					
							Former.	Enhanced.			Former.	Enhanced.			Former.	Enhanced.				
DELHI.	Hissar	47	47	7	52	21	24	7	24	32	8 cases rejected.
	Rohtak	a1	14	15	...	...	...	...	4	14	4	5	10	76	33	99	14	104	1
	Gurgaon	25	4	29	...	...	...	...	10	205	119	108	9	122	29	147	19	255	1
	Delhi ... ..	...	3	3	...	...	...	...	3	37	24	14	...	...	...	...	3	14	...
	Karnal ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Umballa	
JULLUN- DUR.	Kangra	12 cases dismissed. 6 cases returned to plaintiffs for amendment of their plaints and 1 dismissed.
	Hoshiarpur	3	49	52	...	...	...	...	29	503	...	142	...	...	...	...	29	142	11
	Jullundur	b...	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Ludhiana ... ..	...	5	5	...	...	...	...	4	12	...	11	...	...	...	...	4	11	1
	Ferozepur ... ..	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
	
LAHORE.	Mooltan	25 cases dismissed. 13 do. do.
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Lahore	7	53	60	...	...	...	...	56	209	58	173	...	...	...	...	56	173	4
	Amritsar	2	50	52	...	...	...	...	...	...	...	...	25	274	12	104	25	104	2
	Gurdaspur	c7	25	32	...	...	...	...	...	...	...	...	19	172	22	79	19	79	...
RAWAL- PINDI.	Sialkot	8	27	35	13	189	37	83	13	83	7	15 do. do. 6 do. do. 6 do. do.
	Gujrat ... ..	...	15	15	...	...	...	...	5	10	1	11	...	...	...	...	5	11	4
	Gujranwala	9	25	34	...	...	...	...	...	...	...	...	26	617	98	269	26	269	2
	Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Jhelum ... ..	...	34	34	...	...	...	...	4	14	4	41	...	...	...	...	4	41	30
	Rawalpindi	2	548	550	44	201	171	119	191	1,929	584	501	33	234	30	48	268	663	185	
PE- SHA- WAR.	Hazara	3	27	30	15	120	12	64	7	48	42	20	22	84	2	6 do. do.
	Peshawar	1	15	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
	Kohat ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
DERAJAT.	Bannu	9	9	8	35	21	17	8	17	1	...
	Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dera Ghazi Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GRAND TOTAL	68	958	1,026	59	321	183	183	313	2,981	837	1,026	150	1,771	303	865	522	2,074	300	

(a) One case was pending at the close of the year 1884-85 but by mistake it was not entered in the statement for that year.
(b) Five suits were erroneously shown as pending at the close of 1884-85.
(c) These 7 cases are shown now but were not shown in the statement for 1884-85.

No. XXXIX A.

STATEMENT SHOWING EJECTION OF TENANTS WITH RIGHT OF OCCUPANCY IN THE PUNJAB DURING THE YEAR 1885-86.

1	2	3	4	5	6	7	8
DIVISION.	DISTRICT.	No. OF DECREES FOR EJECTION UNDER		AREA OF LAND FROM WHICH TENANTS WERE EJECTED.		Amount of compensation awarded under Section 19, Clause 2.	REMARKS.
		Section 19, Clause 1.	Section 19, Clause 2.	Section 19, Clause 1.	Section 19, Clause 2.		
DELHI.	Hissár ...	1	...	Acres. 29	...	...
	Rohtak ...	1	...	6	...	...
	Gurgaon ...	...	...	...	...	...
	Delhi ...	1	...	12	...	...
	Karnál ...	...	...	...	...	...
	Umballa ...	...	...	...	...	...
	Simla ...	...	...	...	...	...
JULLUNDUR.	Kángra ...	...	...	...	...	...
	Hoshiárpur ...	...	...	...	...	...
	Jullundur ...	1	...	7	...	...
	Ludhiána ...	...	...	...	...	...
	Ferozepur ...	11	...	40	...	...
LAHOREL.	Mooltan ...	...	...	...	...	...
	Jhang ...	...	...	...	...	...
	Montgomery ...	...	...	...	...	...
	Lahore ...	...	...	...	...	...
	Amritsar ...	...	...	...	...	...
	Gurdáspur ...	...	...	...	...	...
RÁWALPINDI.	Siálkot... ..	1	...	11	...	...
	Gujrát ...	...	...	...	...	...
	Gujránwála ...	...	...	...	...	...
	Shahpur ...	...	...	...	...	...
	Jhelum ...	...	...	...	...	...
	Ráwalpindi ...	...	...	...	...	...
PESHÁ- WAR.	Hazára ...	...	...	...	...	...
	Pesháwar ...	...	...	...	...	...
	Kohát ...	...	...	...	...	...
DERAJÁT.	Bannu ...	...	...	...	...	...
	Dera I. Khan ...	...	...	...	...	...
	Dera G. Khan ...	...	...	...	...	...
	Muzarffagarh ...	...	...	...	...	...
	Grand Total ...	16	...	105	...	...

No. XXXIX B.

STATEMENT SHOWING EJECTMENT OF TENANTS WITHOUT RIGHT OF OCCUPANCY IN THE PUNJAB DURING THE YEAR 1885-86.

1	2	3	4	5	6	7	8	9	10	11	12
DIVISION.	DISTRICT.	Number of decrees for ejectment under Section 20, Clause 1.	Number of notices of ejectment served under Section 23.	NUMBER OF SUITS TO CONTEST LIABILITY TO EJECTMENT (SECTION 25) DECIDED.			AREA OF LAND FROM WHICH TENANTS WERE EJECTED.				Number of applications for assistance to eject, Section 26.
				In favour of landlord.	In favour of tenants.	Total.	In pursuance of a decree under Section 20, Clause 1.	In pursuance of notices under Section 23, without intermission of suits.	After dismissal of suits brought to contest notices of ejectment, Section 25.	Total.	
DELHI.	Hissár ... ..	...	2,368	223	69	292	...	30,287	4,059	34,346	129
	Rohtak ... ..	...	609	31	22	53	...	3,281	86	3,367	161
	Gurgáon ... ..	...	469	28	14	42	...	2,319	101	2,420	205
	Delhi ... ..	...	442	69	45	114	...	2,645	1,103	3,748	204
	Karnál	283	20	33	23	56	1,113	29	126	1,268	77
	Umballa ... ..	...	396	100	25	125	...	1,782	879	2,664	132
	Simla ... ..	...	...	...	...	...	...	...	...	...	...
JULLUNDUR.	Kángra ... ..	...	70	...	...	...	...	221	...	221	22
	Hoshiárpur ... ..	...	269	23	35	58	...	445	36	481	80
	Jullundur ... ..	...	325	1	5	6	...	1,224	3	1,227	150
	Ludhiána	9	175	8	1	9	50	799	...	849	69
	Ferozepore	8	711	255	297	552	47	3,813	904	4,764	270
LAHORE.	Mooltan ... ..	...	139	...	...	...	...	521	...	521	...
	Jhang ... ..	...	...	...	...	...	...	...	...	...	...
	Montgomery ... ..	...	...	...	...	...	...	...	...	...	...
	Lahore ... ..	...	468	27	8	35	...	2,301	36	2,337	77
	Amritsar ... ..	...	432	71	123	194	2	1,822	269	2,093	199
	Gurdáspur	15	277	55	34	89	84	1,703	210	1,997	116
RAWALPINDI.	Siálkot ... ..	...	111	19	13	32	...	238	184	422	34
	Gujrát ... ..	...	422	...	...	...	...	1,186	...	1,186	167
	Gujránwála ... ..	...	488	...	...	...	...	917	...	917	48
	Shahpur ... ..	...	19	...	...	...	...	201	...	201	...
	Jhelum ... ..	...	317	41	26	67	...	528	68	596	124
	Ráwalpindi	5	416	25	16	41	...	819	159	978	152
PESHA-WAR.	Hazára	10	110	2	1	3	99	96	3	198	29
	Pesháwar ... ..	...	68	15	17	32	...	222	225	447	5
	Kohát	2	2	2	...	2	82	...	...	82	...
DERAJAT.	Bannu ... ..	...	99	...	...	...	...	1,036	...	1,036	3
	Dera Ismail Khan ... ..	...	11	...	...	...	...	338	...	338	...
	Dera Gházi Khan ... ..	...	22	...	...	...	...	32	...	32	...
	Muzaffargarh ... ..	...	10	...	...	...	...	29	...	29	1
GRAND TOTAL		432	9,265	1,028	774	1,802	1,477	58,834	8,451	68,762	2,454

MEMO. OF TOTAL COLLECTIONS AND BALANCES FOR 1885-86.

1	2	3	4	5	6	7		8	9	10			11
DIVISION.	DISTRICT.	Land revenue.	Fluctuating and miscellaneous revenue.	Tribute.	Local rate.	EXCISE.		Stamps.	Total collections.	BALANCE AT THE CLOSE OF THE YEAR ON ACCOUNT OF			Balance of local rates.
						Spirits.	Drugs.			Land Revenue.	Fluctuating and miscellaneous revenue.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DELHI.	Hissár ...	5,52,664	29,129	...	63,244	7,119	7,211	58,435	7,27,802	78	...	78	...
	Rohtak ...	11,56,018	14,056	...	1,31,360	2,557	6,105	49,499	13,59,595	77,663	432	78,095	2,558
	Gurgáon ...	11,66,526	4,326	...	1,21,047	4,814	6,422	37,217	13,40,352	2,97,229	51	2,97,280	515
	Delhi ...	8,06,090	8,438	...	98,318	33,922	23,802	1,78,265	11,48,835	18,815	3,530	22,345	3,274
	Karnál ...	6,15,604	2,269	...	85,916	5,614	7,835	50,402	7,67,640	25,810	5	25,815	792
	Umballa ...	8,13,368	6,398	...	1,30,819	59,949	33,290	1,50,893	11,94,717	15,641	94	15,735	484
	Simla ...	16,255	209	43,068	1,438	42,665	7,086	42,936	1,53,657	67	...	67	...
JULLUNDUR.	Kángra ...	6,15,506	4,569	1,00,000	84,443	38,549	15,796	70,182	9,29,045	91	452	543	9
	Hoshiárpur ...	13,46,564	23,306	...	1,59,293	9,233	15,615	1,83,748	17,37,759	23,260	230	23,490	462
	Jullundur ...	12,09,933	1,22,914	1,31,000	1,49,488	26,101	23,962	1,90,087	18,53,485	18,686	1,331	20,017	232
	Ludhiána ...	9,13,644	11,239	...	1,19,817	13,791	20,022	1,21,897	12,00,440	2,466	82	2,548	737
	Ferozepur ...	5,87,337	16,053	...	78,929	39,986	39,503	1,46,039	9,07,847	12,256	...	12,256	715
LAHORE.	Mooltan ...	5,60,027	2,08,865	...	82,144	30,301	29,399	1,06,038	10,16,774	14,344	4,540	18,884	1,711
	Jhang ...	3,09,676	1,28,113	...	37,871	3,410	4,646	61,451	5,45,167	2,431	5,829	8,260	476
	Montgomery ...	2,46,610	2,11,038	...	36,452	11,178	7,167	37,067	5,49,512	50,894	54,335	1,05,229	6,102
	Lahore ...	5,63,961	1,92,159	...	93,327	1,17,306	39,939	2,96,141	13,02,833	9,727	13,046	22,773	3,064
	Amritsar ...	8,10,936	96,766	...	1,21,738	88,752	34,702	2,34,642	13,87,536	2,732	319	3,051	88
	Gurdáspur ...	11,19,718	46,091	5,000	1,40,308	24,943	17,743	1,38,216	14,92,019	6,530	1,279	7,809	659
RAWALPINDI.	Siálkot ...	11,26,889	7,885	...	1,34,053	30,159	13,662	1,75,540	14,88,188	1,351	84	1,435	69
	Gujrát ...	5,99,684	3,406	...	71,237	9,690	4,366	87,559	7,75,942	9,765	116	9,881	185
	Gujránwála ...	5,04,242	7,318	...	69,665	23,266	10,561	1,12,264	7,27,316	10,206	814	11,020	589
	Shahpur ...	3,85,159	40,572	...	43,670	6,897	10,441	71,830	5,58,569	3,588	3,148	6,736	86
	Jhelum ...	6,96,033	6,496	...	79,893	15,952	4,979	99,346	9,02,699	797	240	1,037	16
	Ráwalpindi ...	6,88,373	1,26,489	...	91,046	57,285	42,604	1,94,665	12,00,462	550	90	640	104
PESHAWAR.	Hazára ...	2,22,474	945	...	33,014	5,320	4,839	33,296	2,99,888	319	5	324	2
	Pesháwar ...	6,82,086	8,182	...	71,620	37,189	32,721	95,027	9,26,825	43,240	12,001	55,241	649
	Kohát ...	83,203	5,888	...	10,909	5,011	4,214	23,496	1,32,721	5,671	1,141	6,812	25
DERAJAT.	Bannu ...	3,31,538	1,01,142	...	36,235	8,428	9,587	61,174	5,48,104	3,909	150	4,059	194
	D. I. Khan ...	1,63,354	2,99,894	...	45,730	12,149	9,035	81,455	6,16,617	5,133	...	5,133	12
	D. G. Khan ...	3,40,613	38,767	...	69,375	16,324	14,112	68,134	5,47,325	20,268	2,029	22,297	2,158
	Muzaffargarh ...	3,94,758	2,04,235	...	48,173	5,885	6,387	60,829	7,20,267	1,476	425	1,901	179
GRAND TOTAL ...		1,96,43,843	19,77,187	2,79,068	25,40,572	7,93,745	5,07,753	33,17,770	2,90,59,938	6,84,993	1,05,798	7,90,791	26,172
Share of the Shahjahanpur Rum stillhead duty						59,539	...	...	65,864				
Import duty on Malwa Opium ...						...	4,200	...	...		
Total ...						8,53,284	5,11,953	...	2,91,25,802				

REPORT

ON THE

REVENUE ADMINISTRATION

OF THE

PUNJAB AND ITS DEPENDENCIES

FOR 1886-87.

Published by Authority.

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1887.



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APPENDIX A.

Government Advocate's Report.

STATEMENTS.

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- I.—Land revenue.
 - II.—Alterations in the land revenue.
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 - XXXIX A.—Ejectment of tenants with occupancy rights.
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 - XLIV.—Gross revenue collection, &c., for 1886-87.

READ—

The Report on the Revenue Administration of the Punjab during the year 1886-87, submitted by the Financial Commissioner under the letter of his Senior Secretary, No. 789, dated 22nd October 1887.

REMARKS.—The question of the amalgamation of the Agricultural Report with the Revenue Administration Report, involving an alteration of the year to which the latter relates, to which reference was made in the 1st paragraph of last year's review, is still pending. The final proposals of the Financial Commissioner are awaited, and it is hoped that they will be received at an early date in order that the case may be laid before the Government of India. The orders of the Government of India conveyed in the Resolution of the Revenue and Agricultural Department, No. $\frac{52}{69-6} G$, dated 14th September 1887, require that certain topics, such as the economic and agricultural circumstances of the season and certain statistical information regarding crops, tenures, and the like, which at present find a place in the Agricultural Statistics Report, shall in future be discussed in the Revenue Administration Report, no other review of the Report of the Department of Land Records and Agriculture being required than that which may be included in the review of the Revenue Report. The change now contemplated in the year to which this latter report relates will facilitate compliance with these requirements. Indeed, without such change it is difficult to see how the instructions contained in that Resolution could be carried out.

2. The collections of land revenue and tribute for the year under report and the previous year are given in the following table under the principal heads of account :—

	1885-86.	1886-87.	Difference.
	Rs.	Rs.	Rs.
Fixed land revenue	1,96,43,843	1,98,01,351	+ 1,57,508
Fluctuating and miscellaneous land revenue ...	19,77,187	17,76,501	— 2,00,686
Tribute	2,79,068	2,79,068	...
Total	2,19,00,098	2,18,56,920	— 43,178

The net increase on the Provincial fixed land revenue *demand* was Rs. 3,81,714, and was chiefly due to the incorporation of the new assessments in the Jullundur and Rāwalpindi Districts with the fixed land revenue roll.

3. The balance at the close of the year stood at Rs. 6,06,563 as compared with Rs. 6,88,174 at the close of the previous year. It is, however, explained that since the close of the year under report the Gurgaon nominal balance of Rs. 2,14,561 has been written off. The real remainder is thus

Rs. 3,92,002, of which Rs. 2,30,769 represent the balance of the year under report. The balances at the close of the past four years are given below :—

	Rs.
1883-84	8,98,588
1884-85	9,88,599
1885-86	6,88,174
1886-87	3,92,002

It was observed when the Provincial balance stood at nearly a million of rupees (review of Report for 1884-85, paragraph 3) that large balances were a novel feature in Punjab revenue administration; but they were accepted as the inevitable result of a policy of prompt suspensions or remissions in all cases of real distress. About half of the total amount was outstanding in the two districts of Rohtak and Gurgaon. The Rohtak balances were reduced by nearly 3 lakhs (Rs. 2,83,229) in 1885-86, and, as above stated, the large nominal balance of Rs. 2,14,561 has now been written off in Gurgaon. In this way the balances, which were very heavy some years ago, have been brought down to much smaller dimensions.

4. There was a nominal increase of Rs. 12,255 in the collections on account of fluctuating assessment of riverain and other lands—an increase which is more than accounted for by the figures of the Jhang District, which include Rs. 34,419 assessed on wells, this assessment in previous years having been included under the head of "Other items." The collections on account of fluctuating assessments in the Fázilka Tahsíl of the Ferozepore District have now for the first time been shown under the proper head in Return No. III.

	Rs.
* Add to last year's total ...	6,17,682
For Ferozepore ...	11,733
For Jhang ...	35,518
Total ...	6,64,933
Deduct 1886-87 total ...	6,29,937
Decrease ...	34,996

They have previously been included under column 6 of that statement. There is thus a real decrease of Rs. 34,996* under the head of fluctuating assessments. In Rohtak and Fázilka the fluctuating system is said to be disliked. In the South-west Punjab generally the system appears to be popular and its working to be satisfactory. Its extension to the riverain tracts of the Dera Gházi Khan District is advocated in the district report. The special report on the subject promised by the Deputy Commissioner will be awaited with interest. In the Dáman tract of the Dera Ismail Khan District the financial result for the year 1886-87 of the fluctuating assessments is very poor, but it is explained and justified by the facts stated in the report, which furnish cogent proof of the necessity for fluctuating assessments in the tract in question.

5. The observations of the Deputy Commissioner of Hissar on the subject of the prolonged closure of the Western Jumna Canal will be communicated to the Chief Engineer for the favour of remarks. During the year irrigation commenced from the new Sidhnai Canal in the Mooltan District. The Lieutenant-Governor agrees with the Financial Commissioner that the settlement of the waste lands commanded by this canal has been conducted by Major Hutchinson with zeal and ability.

6. The remarks of Colonel Nisbet, the Commissioner of Ráwalpindi, on the subject of the deep-stream rule in alluvion-diluvion cases have been perused with attention by Mr. Lyall. The Land Revenue Bill which has recently become law at one time contained a section providing that in cases in which it is uncertain within the local limits of the jurisdiction of which of two Civil or Revenue Courts any land subject to fluvial action is situate, either of those courts might entertain and dispose of any suit or proceeding relating to that land. The section, however, was omitted from the Bill at the instance of the Select Committee, who were of opinion that the proposed provision should find a place in a law of more general application. The draft of a Bill to amend the Code of Civil Procedure containing the

provision omitted from the Land Revenue Bill has recently been circulated for opinion. So far then as jurisdiction, Civil and Revenue, is concerned, it is hoped that the inconveniences which are caused by the erratic tendencies of the Punjab rivers will be remedied before long. Colonel Nisbet's remarks, however, have reference rather to the question of proprietorship in land transferred from one side of a river to another by fluvial action than to the question of jurisdiction. Disputes in such cases are decided in accordance with some customary system, the systems most generally prevailing being those of the deep-stream rule with certain modifications or of fixed village boundaries. Colonel Nisbet deprecates the deep-stream custom as a relic of barbarism. With reference to paragraph 4 of the Financial Commissioner's letter No. 295, dated 5th April 1886, His Honor would be glad to know if the Financial Commissioner has any proposals to make in connection with this part of the subject. Another closely connected topic is the question of determining district boundaries for revenue purposes other than those connected with the jurisdiction of Revenue Courts. With reference to the Financial Commissioner's letter No. 1471, dated 20th December 1883, regarding the boundary between the Hoshiarpur and Jullundur Districts on the one side and the Umballa and Ludhiána Districts on the other side of the River Sutlej, Mr. Lyall is prepared to consider whether opportunities should not be taken gradually to fix the limits of districts for general revenue purposes once for all. On this matter also the Financial Commissioner is invited to express his views. The questions of determining district boundaries for the purposes of (1) criminal administration and (2) the Indian Registration Act are distinct.

7. There was a decrease of Rs. 8,801 in the collections from tiri, the chief decrease having taken place in the Montgomery District. In 1885-86 it was found necessary, owing to distress among cattle-owners, to remit Rs. 19,938 and to leave uncollected Rs. 22,780 of the sums due for grazing. It appears that similar circumstances are still in operation, though the condition of the graziers is said to be improving. The recovery of the outstandings is difficult owing to the movements of graziers to other tracts in search of pasture, and distress amongst stock owners, which makes it undesirable to press for payment. General action in regard to revision of the tiri rules in those localities where it may be required is postponed for the present in view of impending changes in the law applicable to the subject. The position, however, has been improved by certain provisions of the new Land Revenue Act. His Honor understands that no pressing need for action is felt either on the ground of legal difficulties that were formerly experienced or otherwise.

8. The income from the area of State lands held under cultivation leases (Statement IX) fell from Rs. 95,190 to Rs. 87,911, notwithstanding that the area of land so held increased by 4,295 acres. It is understood that the figures in Statement IX relate to all leases of Government lands, and not merely to leases for annual cultivation. In the Lahore District the area under cultivation has decreased by only 191 acres, but the decrease in income amounts to Rs. 3,529. In the Dera Gházi Khan District the income from cultivating leases has fallen from Rs. 3,136 to Rs. 1,444, notwithstanding that the area cultivated has increased from 35,698 acres to 37,364 acres. The figures for this district compare very unfavourably with those for the adjoining district of Muzaffargarh, where 4,964 acres of cultivated and 9,440 of uncultivated land yielded an income of Rs. 8,490 for the year. These facts which have not been noticed in the report demand a full explanation. His Honor will be glad to receive any proposals the Financial Commissioner may have to offer for improving the income from leases of State lands as well as on the general subject of the rules for the grant of such leases which has been separately referred to him under instructions from the Government of India. Of course His Honor does not intend that rents should be raised upon deserving tenants, or that tenants who hold from year to year should be displaced to make room for others

who would pay more. But the examination of the subject which the returns suggest should lead to greater uniformity of practice in different districts, and therefore probably in the long run to better income. At all events, it is not satisfactory that, while the cultivated area under lease has steadily advanced during the past few years, the income from leases for cultivation should be hardly greater than it was in 1883-84 and less than in 1884-85 and 1885-86—a remark which is borne out by the following figures:—

		<i>Cultivation.</i>	<i>Income.</i>
		Acres.	Rs.
1882-83	...	142,089	90,770
1883-84	...	149,073	87,177
1884-85	...	151,943	92,619
1885-86	...	158,144	95,190
1886-87	...	164,031	87,911

9. The report on the settlement of tenant claims in the Lahore rakhs is still awaited by Government and should be expedited.

10. It is noticed that the Deputy Commissioner of Kangra has submitted proposals for the future management by the Forest Officer of the Kangra and Palampur forests (including those of Dharmśāla, which are at present under the Dharmśāla Municipal Committee). His Honor will be glad to learn how the case stands.

11. It is stated that the irregular procedure of Railway and other officers in occupying land before its formal acquisition on behalf of Government has been the subject of correspondence during the year. Some of the correspondence was called for and perused by His Honor. The subject is one of considerable importance, and His Honor is glad to see that it has received the particular attention of the Financial Commissioner. The rules providing for the prompt payment of compensation are amply sufficient to prevent just cause of complaint, and it rests with supervising officers to see that no such cause arises.

12. The working of the Land Improvement and Agriculturists' Loans Acts appears to have received from District Officers a due amount of attention, except in the Umballa District, where only one loan has been taken during the past two years. The Lieutenant-Governor agrees with the Financial Commissioner that the Deputy Commissioner should give more attention to the subject during the present cold season. It has been an object with the Supreme and Local Governments for a good many years to facilitate and encourage advances for land improvement. It was found by experience that the Act of 1871 and the rules under it had a contrary effect, and in consequence of the recommendations of the Famine Commission and of the reports made on those recommendations a new Act was passed in 1883, and revised rules have been promulgated. These measures, and the attention given to the matter by some of the best Revenue Officers in the Province, have certainly produced an effect in the Punjab. In the eight years from 1867-68 to 1874-75 inclusive the advances were on an average Rs. 1,22,988 a year. This period included two years of famine and distress, 1868-69 and 1869-70. Excluding these two years the average was Rs. 86,717 per annum only. In recent years the average has been Rs. 3,17,293, thus:—

				Rs.
1882-83	...	...	...	2,63,696
1883-84	...	...	...	3,75,777
1884-85	...	...	...	4,51,814
1885-86	...	...	...	2,25,385
1886-87	...	...	...	2,69,794
Total				... 5) 15,86,466
Average				... 3,17,293

The outstandings with interest now amount to Rs. 16,87,702, but of this sum Rs. 16,64,857 are not yet due, and only Rs. 22,845 due but not yet recovered. There is nothing unsatisfactory in this state of things, as it is the declared policy of Government to aim not at the speedy realization of the loans, but at the promotion of land improvement. Advances for other agricultural objects formed the subject of legislation in 1879 and again in 1884. To loans of this character very different considerations apply. They are required for the relief of distress, to replenish stock after unusual mortality amongst cattle, and in other special and emergent circumstances, as when good rainfall follows on a period of impoverishment and it is desirable to help people quickly to purchase seed and cattle for preparation of the land. Accordingly the amounts of these advances vary greatly from year to year. In 1886-87 they only slightly exceeded the fixed allotment for the Province, *viz.*, Rs. 25,000. This year, to meet circumstances such as have been described above, the allotment has been raised to Rs. 1,05,000.

13. The number of estates under the Court of Wards in 1886-87 was 42, with an income of Rs. 5,31,659. During the year under consideration this subject was discussed at the instance of the Government of India with reference to the applicability to this Province of the systems of management which are in force in Bengal and the North-Western Provinces and Oudh. The administration of wards' estates in the Punjab has never, except perhaps in the Umballa District, occupied to such an extent the time and energies of the Deputy Commissioner as to require the introduction of a special paid agency to relieve that officer of this part of his duties. The Lieutenant-Governor accordingly recommended that no change should be made in the system of management in force in the Punjab, or in the scale of rates paid for Government supervision which is prescribed by Rule 29 of the rules under Section 38 of the Punjab Laws Act. In Umballa alone the feasibility of appointing a District Manager of all the estates in the district was open to consideration, and the Financial Commissioner was invited to make recommendations in this behalf should he think that a scheme of management could be introduced without any very great and unadvisable increase in cost. It is noticed that the revenue derived from the rate on wards' estates which amounted to Rs. 3,766 for the year under report (column 21, Statement XXXVIII), has not been included in the statement of Miscellaneous Land Revenue (Return No. III, column 32). Four persons declared under Section 35, clause (g), of the Punjab Laws Act incapable of managing their estates have during the year been brought within the jurisdiction of the Court of Wards. The declaration under this section, which must be made by the Local Government, has not, however, been traced in the records of this office in the case of two of the persons mentioned in the report, *viz.*, Sardár Indar Singh of Barthal in the Karnál District, and the Rána of Bhabaur. The Financial Commissioner should either quote the sanction of Government in each case or explain the omission to obtain it. It has been held, so far as the law is concerned, that there is nothing to prevent the free application of Section 35 (g) of the Punjab Laws Act; but, though such application may be the means of saving families of influence, the provisions of the law in question should not be resorted to unless there is some important interest, revenue, political or other, to be served.

14. There has been a considerable increase in the number of notices of ejectment of tenants without occupancy rights issued during the year. In the Hissar District, where the number of ejectment processes has been very large, the question is one of great importance, and has been made the subject of a careful examination by the Deputy Commissioner. His Honor gathers from Mr. Anderson's remarks that the notices in most cases are not intended to turn out the tenants altogether from the villages, but in some cases to raise the rent and in others to guard against the growth of occupancy rights by compelling the tenants to accept an exchange of fields. The new Tenancy Bill misunder-

stood has prompted the action of the landlords in the latter class of cases. As to the former class, the law of the new Act is clear, and when it is understood tenants-at-will will come to terms with their landlords. Even in the year under report the actual facts as regards ejectment are not perhaps as serious as the figures in the returns would at first sight seem to indicate. It is believed that the figures in column 11 of Statement No. XXXIX B, showing the area from which tenants were ejected, represent rather the area to which the notices of ejectment relate. For instance, in the case of the Hissar District the figures in column 11 of Statement No. XXXIX B, purporting to give the area from which tenants were ejected, are the same as those shown in the printed extract from Mr. Anderson's report as representing the area to which the notices of ejectment relate. That tenants were not ejected in every case in which a notice was issued is obvious from the fact that in 166 cases the tenants successfully disputed their liability to ejectment (column 6, Statement XXXIX B). The Financial Commissioner should consider how far it is possible to obtain greater accuracy in filling up this return.

15. Satisfactory progress has been made in the various settlements in operation during the year. The Assessment Report of the Moga Tahsíl has been received since the close of the year and orders passed thereon. The Assessment Reports of three of the tahsils of North Umballa are at present under the consideration of Government. The sanction of the Government of India to the re-settlement of the districts of Hissar, Kangra and Shahpur has recently been received. Since the end of the year proposals have been made to place the Lahore, Amritsar, Siálkot, Gujrát and Gujráuvala Districts under settlement. The Government of India have sanctioned the commencement of operations in the three districts first mentioned and general recommendations for the settlement of the other two, which will probably be begun next cold weather.

ORDER.—Ordered that the above remarks be printed and circulated with the Report. Also that they be forwarded to the Government of India in the Department of Revenue and Agriculture with the usual number of copies of the Report. Also that they be published in the *Punjab Government Gazette*.

By order of the Hon'ble the Lieutenant-Governor,

C. L. TUPPER,

Junior Secretary to Government, Punjab.

(No. 5348 $\frac{1}{2}$)

FINANCIAL COMMISSIONER'S OFFICE,

Dated LAHORE, 17th September 1887.

FROM

R. G. THOMSON, ESQUIRE,

• Senior Secretary to Financial Commissioner, Punjab,

TO

C. L. TUPPER, ESQUIRE,

Junior Secretary to Government, Punjab.

SIR,

I am directed by the Financial Commissioner to submit the Annual Report on the Land Revenue Administration of the Punjab for the year 1886-87, to which are annexed large extracts from the Divisional and District Reports. Throughout the year the offices of First and Second Financial Commissioner were held respectively by Sir W. G. Davies and Colonel E. G. Wace.

2. The scope of the present Report is restricted in the same way as that of the corresponding Report for the previous year, in which the nature of the restrictions is fully explained. Further the Report itself has been compressed as far as was possible in compliance with the orders contained in the Resolution of the Government of India, in the Home Department, No. 1579-95 of 15th July 1887.

PART I.—FISCAL.

3. TOTAL REVENUE.—The following table shows the receipts from land revenue and local rate in 1886-87 and in the previous year :—

Head of Revenue.	1885-86.	1886-87.	Difference + or —
	Rs.	Rs.	Rs.
Land Revenue including fixed, fluctuating and miscellaneous land revenue and tribute ...	2,19,00,098	2,18,56,920	— 43,178
Local rates	25,40,572	25,36,009	— 4,563

The figures for 1886-87 exclude an item of Rs. 500 received as a succession fee from a Native State. It will be seen that the collections were slightly lower than in 1885-86 when they were unusually high.

4. FIXED LAND REVENUE.—The table below gives the demand, collections and balances on account of fixed land revenue in 1885-86, and in the year under report :—

YEAR.	Demand for the year.	Uncollected balance of former years.	Total demand.	Collections on account of demand for the year.	Collections on account of former years.	Total collections.	Balance of the year.	Balance of former years.	Total balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1885-86 ...	1,94,25,432	9,88,599	2,04,14,031	1,91,80,159	4,63,684	1,96,43,843	2,45,715	4,39,278	6,84,993
1886-87 ...	1,98,07,146	6,84,993	2,04,92,139	1,95,76,462	2,24,621	1,98,01,083	2,30,769	3,75,794	6,06,563

Thus it will be seen that the demand and the collections for the year were each about four lakhs higher than in the previous year, the balance of the year on the other hand, notwithstanding the increased demand fell to Rs. 2,30,769. It is to be expected that as fluctuating assessments are largely introduced into insecure tracts the collections of fixed land revenue should be made with fewer balances.

The year began with an outstanding balance of past years amounting to Rs. 6,84,993. Out of this sum Rs. 2,24,621 were realized, and further sums remitted or otherwise disposed of. Thus the balance of past years was reduced to Rs. 3,75,794 which added to the balance which accrued during the year makes the year now current begin with a balance of Rs. 6,06,563. Out of this sum, however, Rs. 2,14,561 represent a nominal balance in the Gurgaon District which has been written off under authority of Punjab Government's No. 89 of 9th June 1887.

5. CAUSES OF INCREASE AND DECREASE.—The total provincial increase on the fixed land revenue demand was Rs. 4,80,939 and the total decrease Rs. 99,225. The net result was an increase of Rs. 3,81,714. The most noteworthy changes were as follows :—

In *Hoshiárpur* there was an increase of Rs. 6,697 and a decrease of Rs. 6,696, both mainly due to water action or to the grant and withdrawal of assignments.

In *Jullundur* there was an increase of Rs. 1,64,278 and a decrease of Rs. 20,478. Almost the whole change was due to the incorporation of the results of the new assessment into the fixed revenue roll.

In *Ferozepore* an increase of Rs. 11,314 and a decrease of Rs. 14,975 were chiefly due to fluvial action.

In *Amritsar* an increase of Rs. 5,722 was caused for the most part by progressive Jamas.

In *Montgomery* there was an increase of Rs. 9,333 and a decrease of Rs. 15,655, due to a variety of causes.

In *Dera Gházi Khan* there was an increase of Rs. 10,314 and a decrease of Rs. 8,675, due almost entirely to progressive Jamas and river action. Lastly in *Ráwalpindi* there was an increase of Rs. 2,35,970 due to the incorporation of the new assessment with the fixed land revenue roll.

6. REMISSIONS AND SUSPENSIONS.—A sum of Rs. 1,12,713, mostly made up of old outstandings, was remitted during the year. The following list comprises all the districts which received remissions of more than five thousand rupees :—

	Rs.
Gurgaon	19,508
Hoshiárpur	5,125
Jullundur	18,120
Montgomery	8,945
Pesháwar	11,193
Dera Gházi Khan	9,267

The remissions in Gurgaon are mostly caused by heavy floods in the low-lying parts of the district. In the other instances they are generally caused by the striking off of nominal and irrecoverable balances. During the year there were large suspensions of revenue in Umballa, Ferozepore and Montgomery. The total amount suspended throughout the Province was Rs. 85,023, on account of the demand for the year.

7. BALANCES.—The balance at the commencement of the year, as now ascertained, stood at Rs. 6,88,174. Out of this sum Rs. 2,24,621 were actually collected, and Rs. 87,043 remitted. There were also a few minor adjustments, so that the balance of past years was reduced to Rs. 3,75,794. A new balance of Rs. 2,30,769 accrued during the year, which thus closed with outstandings of Rs. 6,06,563. In this sum, however, is included the Gurgaon nominal balance of Rs. 2,14,561 which, as already explained, has now been written off. The real remainder is thus Rs. 3,92,002. Out of this amount about Rs. 1,70,000 are classed as nominal, irrecoverable, or doubtful, while the rest is in train of liquidation.

8. FLUCTUATING LAND REVENUE.—The collections on account of the fluctuating land revenue of the year amounted to Rs. 12,01,434, or nearly $1\frac{3}{4}$ lakhs less than in the previous year. The comparative figures for the two years under the principal heads of income are—

Head of Income.	1885-86.	1886-87.	Difference +or—
	Rs.	Rs.	Rs.
Fluctuating assessments of riverain and other lands	6,17,682	6,29,937	+ 12,255
Water advantage revenue	3,75,873	4,49,828	+ 73,955
Lapses	35,544	33,766	— 1,778
Assessment of alluvial lands temporarily off the rent-roll	32,736	24,243	— 8,493
Estates under direct management	31,948	26,664	— 5,284
Revision of assessment	2,08,981	14,607	— 1,94,374
Waste-land brought under assessment... ..	22,705	14,081	— 8,624
Other items	47,412	8,308	— 39,104
Total	13,72,881	12,01,434	— 1,71,447

From these figures it will be seen that the whole decrease is more than accounted for by the fact that no revisions of assessment on a large scale were introduced during the year. But for this there would have been an increase in fluctuating revenue. The more important items will now be noticed separately.

9. FLUCTUATING ASSESSMENT OF RIVERAIN AND OTHER LANDS.—The following table shows the working of the chief systems of fluctuating assessments since 1881-82 :—

DISTRICTS.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Settlement estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hissár ... ..	...	...	...	19,126	27,519	28,452	30,009
Mooltan	73,266	83,839	80,087	71,743	90,106	82,560	...
Jhang	3,407	6,757	6,862	6,295	7,325	41,271	...
Montgomery	14,538	20,204	14,923	10,989	9,565	9,595	...
Gurdáspur	2,450	2,109	2,703	1,788	1,894	2,837	...
Bannu	65,528	77,110	87,807	90,133	89,135	80,768	1,02,348
Dera Ismail Khan { Dáman {	1,91,653 {	36,156	22,821	48,561	31,413	16,849	61,710
Riverain {		1,58,688	1,61,926	1,61,347	1,71,058	1,71,831	2,01,411
Muzaffargarh	1,57,103	1,67,202	1,72,798	1,68,459	1,77,148	1,73,000	...

Note.—The Jhang figures of this year include Rs. 34,419 assessed on wells.

On the Ghaggar lands in Hissár the assessments realised were larger than in any year since settlement, though they still fall short of the settlement estimate which the Deputy Commissioner considers will never be reached. He attributes the progress which has been made to the judicious administration of the Tahsildár aided by subsidiary exertions on the part of the people to improve the existing facilities for irrigation. His remarks on the probable future of the Ghaggar floods will be found among the extracts. The small system of fluctuating assessments in Rohtak was financially successful, but continues to be generally unpopular, and is considered by the Commissioner to be unnecessary. In Gurgáon and Delhi the Kotla and Najafgarh fluctuating assessments continue to be popular, but have yielded very poor financial results. In Karnál the villages placed under fluctuating assessment appear to dislike the system, and their dislike is shared by the Deputy Commissioner. A similar feeling seems to obtain in the neighbourhood of Fázilka in Ferozepore. The system, however, seems to be popular along the Rávi in Montgomery and in the Mooltan districts. In Jhang the system seems to be working well. In Bannu and Dera Ismail Khan there was a serious decline in the collected revenue. The figures for the Daman lands in the latter district are peculiarly noticeable. The income was not much more than a half of that in the previous year and not much more than a quarter of the Settlement Officer's estimate. There has been no good harvest

in this tract since Rabi 1885. Some remarks by the Commissioner on the general working of fluctuating assessments in this district will be found among the extracts.

10. WATER ADVANTAGE RATE.—A sum of Rs. 8,896 was received under this head on account of the Shah Nahr in Hoshiárpur. The arrangements to be made on this canal are still under consideration. There was a falling off in Mooltan, but a very large increase of about Rs. 28,000 in Montgomery following upon a similar but smaller increase in the previous year. This is due to the opening and gradual development of the Sohág-Pára Canal in the Dipálpur tahsil. In the three districts watered by the Bári Doáb Canal the realizations during the last three years have been as follows :—

DISTRICT.	COLLECTIONS.		
	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.
Lahore	1,16,866	1,55,157	1,65,772
Amritsar	81,565	91,433	1,08,026
Gurdáspur	28,761	24,996	28,469

The great increase in the Lahore and Amritsar districts appears to be due to a dry season and the gradual development of irrigation. There are some discrepancies between the statement and the Report for Gurdáspur, but this species of revenue does not appear to be very elastic in that district.

11.—REVISION OF ASSESSMENT.—There were no important revisions of assessment brought to account during the year.

12. MISCELLANEOUS LAND REVENUE.—The income has again fallen from Rs. 5,63,059 to Rs. 5,09,206. In the previous year there was a similar decrease, and the present result is more than a lakh worse than that of 1884-85. The decrease in the present year is observable under most heads of account, but is most conspicuous under "other items" which in 1885-86 were abnormally swelled by the credit of Rs. 22,298 in the Montgomery district, being a sum till then held in deposit as tirni-zaildári fees. The collections under some of the chief heads during the last five years compare as follows :—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.
Warrant talabana	14,470	13,967	17,965	33,159	29,748
Grazing dues	3,71,784	3,90,955	3,84,011	3,38,867	3,30,066
Sale of wood	52,233	83,319	48,742	52,843	50,991
Leases of gardens and groves ...	8,339	18,544	17,702	17,741	14,906
Sajji	15,084	16,735	16,517	18,179	19,682
Other items (column 32) ...	22,403	39,300	17,402	46,720	14,837
Settlement parcha fees ...	...	...	55,308	27,627	26,709

Almost the whole of the settlement parcha fees were realized in Ráwalpindi. The diminution in grazing dues follows upon bad seasons, death or migration of cattle, changes in tirni management and spread of cultivation. The diminution under "other items" has been already noticed.

13. GRAZING DUES (TIRNI).—The decrease under this head is moderate, considering the unfortunate seasons which have vexed Jhang and Montgomery. The orders of Government on the general question of tirni administration are still awaited.

14. BALANCES OF FLUCTUATING AND MISCELLANEOUS LAND REVENUE.—The balance outstanding is Rs. 94,269, which is a considerable sum, although smaller by more than Rs. 11,000 than the similar balance of the previous year. As before the largest balance is in Montgomery which has experienced very unprosperous fortunes for several years. There are also considerable balances in Lahore and Pesháwar.

15. LOCAL RATE CESS.—The collections under this head came to Rs. 25,32,637, or about Rs. 8,000 less than in the previous year. Independently of any real increase in (demand due to an increase in) land revenue assessment there will probably be a nominal increase under this head for some time to time as items hitherto separately accounted for are included in local rate in any district to which the District Boards Act is extended.

The largest amount of local rate in balance is in Montgomery. There are also considerable outstandings in Lahore, Ferozepore and Gurgáon.

16. SALT.—The following statement of the receipts and expenditure of his department has been obtained from the Commissioner of Northern India Salt Revenue:—

DIVISIONS.	Year.	Receipts.	Expenditure.	Percentage of expenditure on the gross receipts.
		Rs.	Rs.	
Punjab mines ... {	1885-86	36,28,510	2,76,688	7.62
	1886-87	38,20,828	2,88,232	7.54
Delhi division: Sultánpur {	1885-86	6,67,777	38,360	5.74
salt works. {	1886-87	7,65,515	37,120	4.84
Total ... {	1885-86	42,96,287	3,15,048	7.33
	1886-87	45,86,343	3,25,352	7.09

The number of smugglers arrested was 74 against 59 last year. Sixty-eight were convicted, only three being acquitted. The result of the trial of the remaining three was not known to the Commissioner at the time when he sent in his statement. Rupees 350 were paid in rewards to informers and captors against Rs. 223 in 1885-86.

The proposal to abolish the establishment for the registration of sales of salt from the Mandi Mines and to commute the share of the proceeds paid by the Rájá to the payment of a fixed sum of Rs. 29,000 has been dropped, and it has been decided to continue the old system.

During the year a proposal to strengthen the establishment maintained at the Kohát Salt mines was submitted to Government. The proposal has been sanctioned by the Government of India since the close of the year. The establishment maintained in future will cost Rs. 2,268-8-0 a month.

17. ALLUVION AND DILUVION.—The total results for the year under report are as follow:—

	Increase.	Decrease.
	Rs.	Rs.
In alluvial chak districts ...	3,088	4,391
Other districts ... { New area ...	22,538	} 43,107
{ Improved area ...	9,842	
Total ...	35,468	47,498

There is thus a considerable loss to Government following upon a still larger loss in the previous year. The greatest changes were in the following districts :—

DISTRICTS.	Increase.	Decrease	Net result.
	Rs.	Rs.	Rs.
Umballa	651	3,014	— 2,363
Hoshiárpur	1,923	5,030	— 3,107
Jullundur	2,029	3,652	— 1,623
Dera Gházi Khan	4,537	9,187	— 4,650

The most serious results happened in Dera Gházi Khán upon which the Indus has been for several years past rapidly encroaching. The remarks of the Deputy Commissioner and of the Commissioner upon the subject are quoted in the extracts and appear to require consideration. Whether the reasons assigned by the Deputy Commissioner constitute a *vera causa* for the constant westering which prevails is however doubtful. It is extremely probable that all Punjab rivers have a sæcular tendency to shift to the westward, and this tendency would naturally be most pronounced along the course of a stream flowing nearly due south.

18. LAND TAKEN UP FOR PUBLIC PURPOSES.—The following statement shows the areas taken up for different public purposes :—

Purpose for which required.	Areas.	Compensation for land.	Compensation for trees, buildings, &c.	Total compensation.	Reduction in rent-roll.	Average price of land per acre.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
Roads	167	10,478	1,320	11,798	11	63
Canals	5,034	1,57,136	11,002	1,68,138	1,266	31
State Railways	2,588	1,56,173	9,938	1,66,111	1,286	60
Guaranteed Railways	48	8,250	...	8,250	...	172
Buildings and miscellaneous	548	49,503	29,085	78,588	543	90
Total	8,385	3,81,540	51,345	4,32,885	3,106	46

The area is only about three-fifths of that taken up in the previous year, but the compensation paid is greater than in that year, and the reduction in the revenue roll is nearly as great. A large area of 2,670 acres was taken up in the Ferozepore District for the Sirhind Canal at the rate of Rs. 35 per acre; 856 acres were acquired in the districts of the Delhi Division for rajbahas of the Western Jumna and Agra Canals at an average rate of Rs. 45 per acre, and 512 acres were acquired in the Pesháwar district for the Swát River Canal at the rate of Rs. 4 per acre. The average price paid for land taken up for railways was much increased by the acquisition of 136 acres of land at an average price of nearly Rs. 400 per acre for the Ráwalpindi and Golra Railway Stations. Nearly the whole of the land was within the Ráwalpindi cantonments, and was very valuable.

Of the whole area taken up the compensation for 22½ acres was arranged by private negotiation, for 7,616 acres by the Collector's award, and in the case of 548 acres recourse was had to the Civil Court.

There has been some correspondence during the year under report on the subject of the irregular procedure of Railway and other officers in occupying land before its formal acquisition on behalf of Government. The Public Works authorities have promised to see that their officers comply with the rules on the subject in future. Great delays in the award of compensation for land acquired in the Ferozepore district also came to light. The matter was taken up by the Deputy Commissioner, Mr. E. O'Brien, who disposed of nearly all the pending cases before the close of the year.

19. LAND REVENUE ASSIGNMENTS.—The value of the revenue assignments in the Province is shown in the following table :—

	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.
Perpetual	19,82,285	19,82,019	20,21,602
For life	5,52,510	5,36,327	5,29,228
For more than one life	1,57,490	1,61,817	1,58,894
During maintenance of institutions	2,05,570	2,13,069	2,17,769
Total	28,97,855	28,93,232	29,27,493

The principal increase has been in the Ráwalpindi district, in which the nominal value of revenue assignments has risen from Rs. 40,068 to Rs. 51,472, owing to the re-assessment of the district. The grant of the Gúru Harsahai jagír, valued at Rs. 3,567 a year, in the Ferozepore district to Gúru Bishen Das also took effect during the year under report.

In several districts it is reported that the muafi registers are not up to date; in some cases Patwáris have failed to report the death of assignees of land revenue, and in other cases Tahsildárs have failed to comply with the rule requiring them to attest each year the existence of life-assignees. The attention of Commissioners will be drawn to the subject of the muafi registers and rules, and they will be requested to make inquiries into this matter at their annual inspections.

PART II. IRRIGATION.

20. IMPERIAL CANALS—The Imperial canals in the Punjab are :—

- (1) The Western Jumna canal.
- (2) The Agra canal.
- (3) The Sirhind canal.
- (4) The Bári Doáb canal.
- (5) The Swát River canal.
- (6) The Upper Sutlej Inundation canals.
- (7) The Lower Sohág and Para canal.
- (8) The Sutlej and Chenáb Inundation canals.
- (9) The Sidhnai canal.
- (10) The Muzaffargarh Inundation canals.
- (11) The Indus Inundation canals.
- (12) The Rám Nagar (Chenáb) canal.
- (13) The Shahpur Inundation canals.

The Shahpur canals are under the management of the Deputy Commissioner, and will be noticed along with the district canals. The others will now be dealt with in order.

The Western Jumna canal.—According to the returns of the Irrigation Department the area watered from this canal was only 221,511 acres or about 6,000 acres less than in the previous year. There was a falling off in kharíf irrigation and a slight increase in that for the rabi season. The administration of this canal is being improved year by year.

The Agra canal.—The area watered from this canal in the Delhi district is insignificant. The area watered in Gurgáon is not stated by the Deputy Commissioner.

The Sirhind canal.—The area watered from this canal was rather more than 155,000 acres as against about 63,000 acres in the previous year. This irrigation was spread over the British districts of Ludhiána and Ferozepore and the adjoining Native States. The area watered in Ludhiána was 17,456 acres; that watered in Ferozepore is not exactly stated. The great increase in the irrigation from this canal is partly due to the gradual development of the system of distributaries and partly to a season of deficient rainfall.

The Bári Doáb canal.—Irrigation from this canal was given to nearly 477,000 acres as against about 430,000 acres in the previous year. The increase was spread over all three districts of Gurdáspur, Amritsar and Lahore and was probably due to the early cessation of the summer rains and to the development of new rájbahás. As untimely closures have been frequently complained of upon this canal and upon the Western Jumna canal the Financial Commissioner has thought it expedient to reprint the following statement of closures upon these two canals during the last ten years. The statement has been furnished by the Irrigation Department:—

Statement showing the closures of the Bári Doáb and Western Jumna Canals during the 10 years 1877-78 to 1886-87.

Year.	BARI DOAB CANAL.			WESTERN JUMNA CANAL.			REMARKS.
	From	To	Period in days.	From	To	Period in days.	
1877-78	28th March	6th April	10	...	...	...
	5th January	25th Feb.	52	23rd Dec.	4th January	13	Annual repairs.
1878-79	No closure.			31st Aug.	15th Sep.	16	Heavy rain to allow drainage to run off.
1879-80	...	...	...	9th Sep.	18th "	10	Heavy rain.
	10th January	31st January	22	2nd January	7th Feb.	36	Annual repairs.
1880-81	No closure.			5th July	17th July	12	Heavy rain.
1881-82	13th January	20th Feb.	39	21st Feb.	2nd March	10	Annual repairs.
1882-83	29th "	28th "	31	3rd "	25th Feb.	23	Ditto.
1883-84	6th February	9th March	33	No closure.			Ditto.
1884-85	...	...	...	29th Sep.	22nd Oct.	24	Heavy rain and no demand.
	1st February	8th March	36	16th January	22nd Feb.	38	Annual repairs.
1885-86	No closures.			6th Feb.	4th March	27	Ditto.
1886-87	3rd April	21st April	19	...	...	...
	24th January	28th Feb.	36	21st January	24th Feb.	35	Ditto.

The Swát River canal.—This canal watered more than 52,000 acres in Pesháwar, an increase of more than 800 per cent. since the previous year. This great extension of canal irrigation is not adequately noticed by the local officers whose figures also disagree with those of the Canal Department. The discrepancy is probably due to the different reports being compiled with reference to different seasons.

The Upper Sutlej Inundation canals.—These canals serve a portion of the Lahore and Montgomery districts and gave water to about a lakh of acres as compared with 94,000 acres in the previous year. The system of assessing revenue on the Montgomery portion of these canals has recently been under investigation, but final conclusions have not yet been arrived at.

The Lower Sohag and Para canal.—This canal watered about 19,000 acres and the country commanded by it is being rapidly laid out and allocated.

The Lower Sutlej and Chenab Inundation canals.—These canals irrigated about 330,000 acres, or 27,000 acres less than last year. There was a heavy fall in rabi irrigation and a trifling increase in that for the kharif.

The Sidhnai canal.—The Sidhnai for the first time watered 7,186 acres for the kharif of 1886-87. The settlement of the waste lands north of the Railway commanded by this canal is now practically complete, and credit is due to Major Hutchinson, the Deputy Commissioner of Mooltan, for the zeal and ability with which he has conducted the work.

The Muzaffargarh canals.—These canals irrigated about 250,000 acres, a result which is much the same as that of the previous year. Rabi irrigation, however, slightly increased while that for the kharif season diminished.

Indus canals.—The area irrigated was about 176,000 acres, or slightly less than in the previous year. Rabi irrigation diminished but that for the kharif season increased.

The Rámnagar (Chenáb) canal.—This canal is still under construction.

21. *DISTRICT CANALS.—Ferozepore.*—This system continued to be managed by Bábu Maya Dás, passages from whose report will be found among the extracts. The total area irrigated was about 142,000 acres which is a very good result. The Mubárikwah and Fázilwah are now thoroughly established, and watered between them 27,500 acres. As was anticipated last year, the Shaukatwah is beginning to give better results and supplied irrigation for nearly 9,000 acres. It is now included in one canal with the Punjehwah. The “canal rate” for establishment and other charges was 2 annas an acre over the whole system. There is an extra charge of half an anna per acre for Patwáris and Mirábs. This is exclusive of Rs. 4,400, contributed by the Nawáb of Mamdot and by the District Committee, and it is also exclusive of the value of the task work on clearances contributed by the *Abnoshes*.

Shahpur canals.—The following table shows the area irrigated, the income and cost of management of the Shahpur canals during the past year:—

CANAL.	Acreage irrigated.	Revenue realized during the year.	Charges.
		Rs.	Rs.
Station and new Sahiwal ...	14,872	26,409	10,842
Old Sahiwal ...			
Macnabbwah ...			
Raniwah ...	15,056	38,342	9,142
Corbynwah ...	2,268	1,531	...

These results are satisfactory. The Station canal, the two Sáhiwáls and the Macnabbwah are managed by the Deputy Commissioner on behalf of the Irrigation Department. The Rániwah is maintained from Provincial and the Corbynwah from District Funds. The remarks of the Deputy Commissioner upon the whole system will be found among the extracts.

Jhang canals.—These are not noticed either by the Commissioner or by the Deputy Commissioner.

Montgomery canals.—The Nikki and Sukhráwa, which are managed by the District Committee, gave irrigation to about 4,300 acres. The estimated income was Rs. 1,842, and the actual expenditure Rs. 6,395. Out of the latter sum, however, Rs. 5,350 was for extraordinary expenditure. The Deg Distributary, which is also under the District Committee, will shortly be put in hand.

Pesháwar canals.—The irrigation by cuts from the Swát and Kábul rivers, the Bara, the Budni and the Jhínda is under the control of the Deputy Commissioner who has not given any adequate account of the results.

Bannu canals.—The Kachkot and the Umar Khan Kas irrigated 144,079 acres according to the returns of the Deputy Commissioner, who observes that “the water is taken by the proprietors by means of vials.” The masonry heads,

on these canals were repaired during the year. The Commissioner refers to other distributaries from the Kurram not mentioned by the Deputy Commissioner.

Dera Ismail Khan canals.—The remarks of the Deputy Commissioner as to irrigation from streams and torrents in this district will be found among the extracts. A nominal area of 260,000 acres received water; but Mr. Ogilvie has pointed out that this result requires to be taken with large qualifications. The season as a whole was a bad one. The earlier floods from the hills destroyed the dams, so that the later freshets were very imperfectly utilized.

Hissár canals.—The project for sending the Ghaggar water down the Choya Valley is still under consideration.

22. *PRIVATE CANALS.*—*Shahpur*—The private canals of this district which are numerous, watered 30,291 acres, or about 1,200 acres less than in the previous year. The most successful is that belonging to Malik Sâhib Khan, Tiwâna now under the court of wards. All these private canals were carefully cleaned during the cold weather.

Jhang canals.—Mr. Broadway's canal in this district is not noticed either by the Commissioner or by the Deputy Commissioner.

Mooltan canals.—The two private canals in the Mailsi tahsíl worked well—the Hájiwah giving water to 25,528 and the Ghulâmwah to 5,463 acres. A new private canal from the Râvi, near Talumba, has just been completed by Barkat Ali Khan, retired Extra Assistant Commissioner. It is believed that it will be a success, but it did not work during the year.

Montgomery canals.—The private canal of Muhammad Mehndi Khan worked well and watered 7,110 acres, of which about half consisted of land not belonging to the canal owner.

Peshâwar canals.—The Deputy Commissioners of this division give few details as to the private canal cuts there. The Deputy Commissioner of Hazâra thinks the water-courses of that district might be much improved, but finds himself unable to devote time to the subject.

Bânnu canals.—The private canal of Abdul Rahím Khan watered only 88 acres. This canal has been considerably damaged by floods on the Kurram, and the Khan himself cannot agree with the irrigators of the neighbourhood.

Hoshiârpur canals.—The Shah Nabr irrigated 5,998 acres, a considerable decrease as compared with last year, which is attributed by the Deputy Commissioner to a plentiful rainfall. The status of this canal is not yet settled. The area watered by the minor channels of this district is not stated by the Deputy Commissioner.

PART III.—ADMINISTRATIVE.

23. *COERCIVE PROCESSES.*—The following table compares the figures of the last four years:—

	1883-84.	1884-85.	1885-86.	1886-87.
Warrants issued	42,522	45,291	44,670	40,433
Persons imprisoned	55	133	79	43
Cases of distraint of personal property	167	246	168	197

No district dispensed altogether with warrants, but very few were issued in Hissár, Kángra, Jhang, Hazâra and Kohát. More were issued in Amritsar than in any other district of the Province. The Deputy Commissioner has, however, included in his return warrants for Income Tax and Abkâri collections as well as warrants for various miscellaneous funds. The actual number of warrants for land revenue proper was 1,409. It is remarkable to find no less than 296 warrants required in the small district of Simla, but Colonel Beadon

explains that 201 of these were for the realization of municipal dues. The Financial Commissioner thinks that in the Land Revenue returns the coercive processes which are issued for the recovery of land revenue and of rates assessed on land should be distinguished from those issued by the Deputy Commissioner on account of other demands.

Cases of imprisonment occurred in seven districts situated in five divisions. There were none in the Lahore Division. The most remarkable case was one in Shahpur, in which a ferry contractor was imprisoned for a month for a balance of Rs. 746. Here again the Financial Commissioner considers that such a case should not be included in the Land Revenue returns. There were sixteen cases of imprisonment in Pesháwar.

Distrain of personal property was resorted to in thirteen districts, but the amounts involved were trifling. In seventeen districts there was no coercion of any kind unless the issue of a warrant can be so called.

24. ESTATES HELD UNDER DIRECT MANAGEMENT.—Forty-five estates are returned as held under direct management during the year. One of these is a small "Chhamb" village in Gurdáspur which has since the year closed engaged for the revenue. Another is a distressed village in Montgomery now placed under fluctuating assessment. The remaining 43 estates are all in Dera Ismail Khan. Twenty-two of these are Gandapur and Bhattani villages which are assessed in kind at their own request. The remaining 21 estates form the Ustrana Circle which was taken under direct management at the desire of the people themselves. The Deputy Commissioner's remarks as to the working and results of the system will be found among the extracts. The Financial Commissioner has some reason for apprehending that the returns under this head are not complete.

25. GOVERNMENT LANDS.—The total area of the lands owned by Government in the Province is returned as 11,090,291, a decrease of about 22,000 acres since last year, which is mainly due to the exclusion of the Hissár Cattle Farm from the returns—an exclusion for which there seems to be no reason. The return is not perfect in other respects. For the land under roads, railways and canals would seem to be in many cases excluded. The area entered in the return is distributed under the following managements:—

	Acres.
Under Forest Department	2,237,445
„ other Departments	31,106
„ Deputy Commissioners	8,406,346
„ leases for cultivation	415,394

The income from cultivating leases fell to Rs. 87,911, a decrease of more than seven thousand rupees. The chief diminution was in Dera Gházi Khan, Muzaffargarh and Lahore. There was also a great falling off under "other income" chiefly in Lahore, Montgomery and Mooltan. The result is that the gross collections only amount to Rs. 5,86,467, or about Rs. 57,000 less in the previous year, and this is the fourth year in succession in which income under these heads has exhibited a steady process of decay.

The general report upon tirni is still under the consideration of Government.

The settlement of tenant claims in the Lahore rakhs has been practically completed.

26. AGRICULTURAL ADVANCES.—The amount of loans granted during the year under report under the Land Improvement Loans Act was Rs. 2,69,794, nearly half a lakh more than the amount granted in 1885-86. The districts in which the amount of loans exceeded Rs. 20,000 were:—

	Rs.
Gurgáon	33,255
Jullundur... ..	26,846
Ferozepore	22,350
Mooltan	66,351
Montgomery	25,000

These districts, with the exception of Ferozepore, are the same as those mentioned in the Report for 1885-86 as absorbing the largest portion of loans in the Province. The increase in Ferozepore from Rs. 1,950 in 1885-86 to Rs. 22,350 in 1886-87 is, no doubt, due to the appointment of Mr. O'Brien as Deputy Commissioner of that district, and shows how important a factor the personality of the District Officer is. In Mooltan the loans were principally made for the construction of water-courses from the new Sidhnai canal.

No loans were taken in Umballa, Simla or Kangra. In Simla and Kangra, as explained by the Deputy Commissioner of Kangra in his report, loans are not required for strictly agricultural improvements. The Deputy Commissioner of Umballa explains that the reason why only one loan has been taken in his district during the past two years is that "the people prefer the baniya to deal with, because, though his terms are heavy, he will wait, while Government will not." This remark, of course, contains a certain amount of truth in it, but, if this was the whole truth, it would apply with equal force to the neighbouring districts of Gurgáon, Jullundur and Ferozepore, in which loans are freely taken. The reports of the local officers recently submitted to Government with the draft rules under Section 11 of the Land Improvement Act show that there is room for the extension of takkavi loans in the Umballa District, and, if the zamindars of the district entirely refuse to take them, it seems probable that they are influenced by hindrances which it would be in the power of the Deputy Commissioner to remove. The Deputy Commissioner will be requested to give his attention to the subject during the ensuing cold weather.

The balance of unpaid instalments and interest due rose from Rs. 19,702 to Rs. 22,845. Two-thirds of the balance was due from the districts of Mooltan and Dera Gházi Khan. In Dera Gházi Khan the money is said to have been advanced by Major Plowden in the first year of his administration of the district for the construction of "bands" by the Khosa tribe in the Pachád. These "bands" are only low embankments round the fields, and ought to be constructed without assistance from Government. It is not, however, surprising that the repayment of these loans should be in arrears, for it is notorious that a harvest in the Dera Gházi Khan Pachád is only expected on an average once in every three years. The greater part of the arrears in the Mooltan district is said to be due on account of loans which have been misapplied, and which have been ordered to be recovered in full. Of the remainder, Rs. 1,498 fell due at the end of March, and Rs. 764 have been realized since the close of the year. The rest is in process of recovery. The balance in Dehli (Rs. 1,475) is not explained. The balances in Montgomery and Kohát (Rs. 1,742 and Rs. 1,172, respectively) are due to a long continuance of drought and a succession of bad seasons. The attention of Deputy Commissioners will be drawn to Rule 14 of the rules under the Act, and they will be desired to record formal orders of suspension in cases where they think it necessary to postpone the realization of instalments.

Rupees 26,480 were granted under the Agriculturists' Loans Act during the year under report, against Rs. 12,183 in 1885-86. The districts in which the largest amount of loans was granted were:—

	Rs.
Gurgáon	2,000
Ferozepore	12,595
Lahore	5,270

Both in Ferozepore and in the western half of Lahore the previous drought had caused a great mortality of cattle, and the abundance of the early rains of 1886 brought in numbers of applications for loans for the purchase of bullocks. The balance due at the close of the year in the whole Province amounted to Rs. 1,058, the outstandings in Gurgáon having fallen from Rs. 3,956 to Rs. 369.

The new rules under the Agriculturists' Loans Act received the sanction of Government in January 1886, and were published with this Office Circular No. 45 of 1886. Circulars 11 and 12 of 1887 published the rules under the Land Improvement Loans' Act with some additional instructions and forms.

27. **PROTECTIVE PATTAS.**—The number granted during the year was 390 as against 719 in the previous year. In seventeen districts no pattas were issued at all, and in five other districts only seventeen were issued altogether; Mooltan was the only district with more than one hundred issues. The only places in which the matter is regarded with any interest are the tracts under fluctuating assessment and the tracts about to be re-settled. In a district under fixed assessment an improver has no motive for applying for a protective patta, until re-assessment operations have commenced.

28. **REVENUE BUSINESS.**—During the year Revenue officers decided 68,002 executive cases and 22,228 regular revenue suits under Section 45 of the Punjab Courts Act. They also decided, as Magistrates, 42,124 Criminal cases, and as Judges of Civil Courts 29,134 suits. In addition to the above Deputy Commissioners decided 1,702 revenue appeals of which more than 75 per cent. were appeals in regular suits. Commissioners decided 2,953 appeals, of which more than half were appeals in executive cases. Ráwalpindi and Jullundur had the greater share of this work, which is extremely small in the frontier divisions. The Financial Commissioner disposed of 292 miscellaneous cases, and decided 594 cases classed as appeals, of which, however, 395 were revision cases.

29. **COURT OF WARDS.**—The number of estates under the Court of Wards rose from 39 in 1885-86 to 42 in 1886-87, and the total income from Rs. 3,98,166 to Rs. 5,31,659. Over three-quarters of a lakh was devoted to paying off old debts during the year, as against forty thousand rupees in the previous year. The new wards brought under the jurisdiction of the court during the year were one minor, Sardar Jindar Singh of Barthal in the Karnál district, and four persons declared by Government to be incapable of managing their estates, *viz.*, Kamr-ud-dín and Rukn-ud-dín, sons of Shams-ud-dín Khan of Sirsa, Muhammad Saráj-ud-dín Haidar Khan, Jágirdár of Farrukhnagar, and the Rána of Bhabaur. Sardars Amar Singh of Dhandahri and Balwant Singh of Ber came of age during the year and assumed charge of their estates. The estate of Sardar Balwant Singh, who belongs to the Malaud family in the Ludhiána district, has been cleared of liabilities, amounting to Rs. 80,000, and much credit is due to successive Deputy Commissioners of the district for their careful administration of the estate.

The estate which gave the most trouble during the year was that of the minor Nawáb of Kunjpura, whose father died shortly before the commencement of the year, leaving large jágirs and landed estates, and numerous relatives to assert their claims to subordinate jagirs and pensions. A long report has been submitted by Mr. Drummond, and the scheme of management has been sanctioned by the Financial Commissioner. The estate will continue for some time to require careful attention from the Deputy Commissioner. The conduct of Thakur Harkishan Singh, grandson of the late Rája Sir Sahib Dial, continues to give much anxiety. Particulars of this and of other estates will be found in the extracts from the local officers' reports.

30.—**ENHANCEMENT OF RENT.**—The following table shows the number of suits for enhancement of rent which fell to be disposed of in each of the last five years :—

1882-83	...	...	...	...	...	...	...	...	...	1,050
1883-84	...	...	...	...	...	...	...	...	...	618
1884-85	...	...	...	...	...	...	...	...	...	562
1885-86	...	...	...	...	...	...	...	...	...	1,026
1886-87	...	...	...	...	...	...	...	...	...	2,017

The increase in the present year is remarkable, but is nearly all due to Ráwalpindi which has 1,249 cases as against 550 last year. The increase is due to the close of the settlement operations. There were also considerable increases in Hissár, Ludhiána, Jhelum and Pesháwar. Eleven districts were altogether free from this species of litigation, and three others return only one case each. In the whole Deraját there was only a single case, and that was rejected.

Of the whole number of cases for decision 1,596 were actually decided and the tenants only succeeded in 201 or about one in eight. In the other 1,395 cases the landlords obtained an enhancement of Rs. 4,380 per annum or an average of rather more than Rs. 3 per annum per suit.

31. EJECTMENT OF TENANTS WITH RIGHTS OF OCCUPANCY.—Only three decrees were given for ejectment of occupancy tenants. One of these was in Rohtak and the other two were in Ferozepore. The three suits between them affected 84 acres so that the tenancies concerned were unusually large.

32. EJECTMENT OF TENANTS WITHOUT RIGHTS OF OCCUPANCY.—The following table of notices of ejectment issued gives the comparative figures for seven years past both for the Province and for selected districts.

		NUMBER OF NOTICES OF EJECTMENT ISSUED.						
		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
Total	...	7,995	10,659	9,463	7,842	14,364	9,265	15,246
Hissár	...	3,116	3,213	2,872	1,359	7,627	2,368	6,847
Sirsa	...	1,189	1,882	891	731	...	...	...
Ráwalpindi	...	291	242	704	904	584	416	477
Ferozepore	...	364	961	594	634	1,017	711	943
Jhelum	...	...	113	473	324	266	317	384
Delhi	...	336	587	458	294	397	442	474
Hoshiárpur	...	188	416	413	262	159	269	299
Amritsar	...	286	327	368	418	508	432	616
Rohtak	...	385	349	236	421	388	609	444
Gurgáon	...	477	525	299	508	515	469	410

It will be seen that the figures for the present year are unusually large if not the largest on record. And, as before, almost the whole of the increase is due to the enigmatical district of Hissár. The report on the subject which was asked for two years ago has at last been supplied by the Deputy Commissioner in the form of the very interesting remarks printed among the extracts. The Skinner estate is clearly responsible for a large share of the enormous number of notices issued; but the general condition of affairs between landlords and tenants can only be adequately described as disastrous.

PART IV.—SETTLEMENTS.

33. The following abstract gives a brief account of settlement operations carried on during the year :—

The Karnál-Umballa Settlement.—Mr. Douie was in charge throughout the year. Mr. Fenton joined as Assistant Settlement Officer in April and left in July. He was most helpful to the Settlement Officer. Captain Morris was attached to the settlement for training from December to March, but suffered from ill-health during the greater portion of the time.

Measurements were finished during the year. Of Jagádhri in April; of Pipli in September; of Jula Pehowa in December; of Kaithal in February. The cost of the survey during the year is put at Rs. 16 per square mile. Attestation has also been nearly completed. The new assessment of Indri has been announced and distributed. There was no increase. The Settlement Officer does not anticipate any large or sudden consequent increase in enhancement of rent cases. The records of this pargannah have been made over to the District and the only settlement work remaining is the writing up of the village note-books.

The assessment report of Píplí was submitted during the year, and the Settlement Officer is very anxious that orders should be passed on it as soon as possible. The Jagádhri report is promised in September, that of Kaithal in December, and the completion of the settlement in October 1888.

In the administration paper of many villages a clause has been introduced, "excluding a certain portion of the waste from partition and reserving it for grazing." The Financial Commissioner does not desire to discuss here this very controversial subject, but he would note that in England a much larger weight of fodder can be obtained from an acre of arable than from an acre of pasture and that this is probably equally true in India.

Considerable savings have been effected in the budget allotment and a further decrease in expenditure is promised. The expenditure was Rs. 95,249, and the allotment Rs. 1,11,197.

This settlement has, in the opinion of the Financial Commissioner, been conducted with great energy and economy.

The North Umballa Settlement.—Mr. Kensington was in charge during the whole of the year. Mr. Chevis, Assistant Commissioner, was attached for settlement training for $3\frac{1}{2}$ months during the cold weather. Arjan Singh, Extra Assistant Commissioner, was also attached, but owing to illness was able to do settlement work for a very short time only.

Measurements were completed during the year, those of the Umballa tahsil having been finished in February 1886. The Settlement Officer considers that the rapidity with which the work was finished off in Rupar and Naraingarh is creditable to the Superintendents. Assessment returns were prepared by the Patwáris for their circles and checked, compiled and totalled by a special staff. For the remainder of the year the Patwáris were employed in preparing jamabandis and copying measurement papers. A jamabandi was prepared for every village in the district and in every case on the basis of new measurements. A considerable amount of work was also done in the way of preparing English and Vernacular village note-books. The Patwáris have also finished and taken into active use their own copy of the new measurement papers, viz., (1) Field Registers; (2) Register of holdings; (3) Field map in calico for girdáwarí; (4) Field map, a copy from the original; (5) Village pedigree tables. The whole of the original maps of this settlement were made over to the Deputy Superintendent, Revenue Survey, and reduced and combined for the district map during the year.

Partition and maafi work appears to be very heavy in this settlement. The remarks of the Settlement Officer are quoted elsewhere.

The cost of operation was Rs. 75,768, as against a provision of Rs. 88,408. A further reduction of Rs. 6,000 is anticipated during 1887-88.

The Financial Commissioner considers that this settlement, like its neighbour, has been conducted with economy during the year and that Mr. Kensington is entitled to credit for his work. The one shortcoming is that as yet no assessment reports have been submitted. This is explained by Mr. Kensington in his concluding para., and these reports are promised by the commencement of the cold weather.

The Ferozepore Settlement.—The original case work has been satisfactorily disposed of. The institutions during the year and the cases pending at the close being considerably less than those of last year. Only four appeals are pending. The whole of the appellate work was done by the Settlement Officer.

The Settlement Officer states not much square work remains to be done. During the year 267,982 acres, or about 1,200 acres per chain, were measured. A Patwári does not do measurements on more than 100 days in the year. Still the outturn of this year is nearly double that of last year. The average size of a field is 1.8 acre, varying from 1.5 acre in Moga and Zira to 3 acres in Ferozepore. Final attestation by the various supervising officers has kept pace with the measurements.

A very full note, which is quoted in the extracts, is given concerning the training of officials attached to the settlement for instruction in settlement work, and of apprentice Munsarims.

A certain number of inefficient Patwáris, 37, were got rid of during the year. Mr. Francis is also taking pains to secure a full supply of competent patwári candidates to fill up future vacancies.

The Settlement Officer states that he is very hard pressed for good Munsarims, having only one man (after deducting ineffectives) to 7.3 chains. No doubt some heavy indents have been lately made in this settlement and the Financial Commissioner will take care that no more shall be made in the future. Mr. Francis notes that of the Patwáris promoted to Munsarimships "hardly any of the elder men succeed at supervising and teaching others." The Financial

Commissioner is fully aware of this difficulty and has constantly heard this objection raised. Great care should be taken in districts not under settlement not to promote Patwáris who are likely to fail in this important branch of their duties. The Financial Commissioner trusts that the younger and better educated Patwáris will not be found deficient in this respect. The need for good Munsarims is thus indicated by Mr. Francis, "a great many mistakes are made by nearly all Patwáris, and these mistakes that are not detected by the Munsarim have but little chance of being set right."

The Assessment Report on tahsíl Moga has been submitted, and has, since the year closed, received the orders of the Financial Commissioner.

A careful comparison was made of the distances derived from settlement maps between one survey station and another, and the distances stated by the Survey Department, and hardly anywhere was any perceptible difference found. The Financial Commissioner believes that the survey work of this settlement is most accurate.

The cost of settlement operations during the year was Rs. 67,744 as compared with an allotment of Rs. 77,896, and an expenditure of Rs. 70,388 last year. The Financial Commissioner considers that Mr. Francis's work is deserving of the highest praise.

The Gurdáspur Settlement.—Mr. Dane was in charge of the Settlement throughout the year and was also in charge of the district while Mr. Coldstream officiated as Commissioner of the Lahore Division. Lieutenant Parsons joined as Assistant Settlement Officer in January last, and his services are well spoken of by the Settlement Officer.

A considerable amount of judicial work was disposed of during the year. The Settlement Officer is surprised that more enhancement of rent suits have not been instituted, and the Commissioner remarks that a large number of cases will probably be instituted after the passing of the new Act. The large number of executive revenue pending cases is explained. Maáfi cases are being held over until instructions as to their disposal are received.

As to partition cases the Financial Commissioner is disposed to fully sympathise with the Shakargarh zamindárs in their efforts to have their partition cases decided during settlement, and believes that by improving and hastening the disposal of partition cases the advent of a settlement is a real boon to the people.

The work done during the year may be roughly thus tabulated:—

Girdáwari	...	...	...	...	March.
Mutation work	...	...	...	...	April, May, June.
Jamabandi	...	...	...	...	July, August, September.
Girdáwari	...	...	...	...	October.
Copying Khásra Girdáwari	...	...	...	...	November.
Measurements	...	...	...	...	December, February.
Girdáwari	...	...	...	...	March.

A very large number of mutations was attested and incorporated in the Jamabandis and this, with the preparation of the agricultural statistics report, took up half the year.

Measurements were only in progress for three months or so, but good progress was made, and the Settlement Officer speaks highly of the accuracy with which the work is being done. It is encouraging to find the Settlement Officer reporting that the work imposed on Patwáris by the new rules can be accomplished by them with ease, and the Financial Commissioner commends Mr. Dane's remarks on this point to the attention of District officers.

Mr. Dane, though he does not distinctly say so in his report, is now quite convinced that the correction of the village maps of last settlement on the basis of the squares is *where possible* a very much more speedy process than re-measurement.

A large number of inefficient Patwaris seems to have been got rid off with considerable tact.

The expenditure on settlement operations during the year amounted to Rs. 1,02,823, the budget allotment being Rs. 1,15,148.

Mr. Dane's report is a very good one and fully discusses all points of interest. His work is deserving of commendation.

The Ráwalpindí Settlement.—This important settlement has been completed during the year. The records have been all made over to the Deputy Commissioner and the final report submitted. The settlement nominally started in October 1880, but it was not until the census was finished in February 1881 that any real settlement work was done. It has been, therefore, finished in a little over six years at a cost of Rs. 7,88,000 in round numbers. The increase in assessment has been between $2\frac{1}{2}$ and $2\frac{3}{4}$ lakhs, of which 2.45 lakhs are imperial land revenue.

A great deal of work has been done during the last year. The settlement records of the district and forest file were completed and filed. All their ordinary annual work was done by the patwáris. The Settlement Officer's special work included the writing of the final report, a volume on customary law, a large number of village note book remarks. The Jhelum Forest files were compared and various final statements submitted. The Commissioner, Colonel Parry Nisbet, C.I.E., writes: "The work was pushed on with great rapidity in the last half of the year, and yet I hope not so expeditiously as to impair its satisfactory character. Mr. Robertson, Settlement Officer, set an example of painstaking industry which could not fail to favorably influence his subordinates." In this commendation of Mr. Robertson's work the Financial Commissioner fully concurs.

The Ráwalpindí establishment has been transferred to the Hissár and Shahpur districts, as yet the proposals for the settlement of these districts have not been sanctioned by the Government of India, but the settlement arrangements have been completed in anticipation of sanction.

A small expenditure in Hissár and Kángra on preliminary operations has been incurred from the Settlement Budget, but there have still been considerable savings. The allotment for the year was Rs. 1,21,317, and the expenditure Rs. 91,775. The saving, therefore, has been Rs. 29,542.

34. EXPIRED SETTLEMENTS.—The following settlements in tracts not under settlement have expired:—

Hissár.	Amritsar.
Kángra.	Siálkot.
Shahpur.	Gujránwála (1887).

35. FINAL REPORTS.—There is one Final Report pending with the Financial Commissioner—Hoshiárpur. Those of Ráwalpindí and Jullundur are being printed.

PART V.—MISCELLANEOUS.

36. SILK.—The proposals, noticed in last year's report, to discontinue the Núrpur exhibition and to hold only one annual exhibition, *viz.*, at Pathámkot, met with the approval of Government. The report on the exhibition held in May 1887 has been already submitted to Government. The exhibition was a poor one, partly, it is said, owing to disease among the worms in the Kángra district, and it must be admitted that the prospects of sericulture in this Province are not encouraging.

A monograph on the silk industry in the Punjab, in which all the information available has been collected and summarized, has been lately submitted to Government.

37. GOVERNMENT SUITS.—The report of the Government Advocate is as usual printed as an appendix to this report.

The office of Government Advocate was held by Mr. Rattigan until the 4th January 1887, when Mr. E. P. Henderson resumed charge of the office on his return from furlough. The office of Junior Government Advocate was held by Mr. Lewis throughout the year.

Out of fifteen original civil suits conducted by the Government Advocate during the year, two were compromised, while Government was successful in all the remaining cases except two, in which the plaintiff's claim was partially.

decreed. Out of thirteen civil appellate cases, Government were defeated in one case and successful in nine cases, while three were pending at the close of the year.

Satisfactory progress has been made in the execution of decrees. A statement (not printed) appended to the Government Advocate's report shows that with the exception of three cases, in which costs cannot be realized pending the hearing of appeals what have been instituted, the outstandings amount to Rs. 18 only.

Nearly all the cases, both original and appellate, were conducted by Mr. Lewis, and the Financial Commissioner concurs in the commendations bestowed by Messrs. Rattigan and Henderson on that officer's work.

38. TOURS OF COMMISSIONERS.—*Dehli*.—Colonel Grey was almost constantly on tour, either in the hills or in the plains. Mr. Bulman also made prolonged tours during the time for which he officiated as Commissioner.

Jullundur.—The Commissioner was in camp for 90 days, partly in the hills and partly in the plains. His camp arrangements were embarrassed by the committees on the Land Revenue and Tenancy Bills which convened at Lahore during the cold season.

Lahore.—Mr. Elsmie was in camp for 38 days before he relinquished charge of the division to Mr. Coldstream on 8th February last. Mr. Coldstream was in camp for 33 days during February and March.

Rawalpindi.—Colonel Nisbet was in charge of the division for five months only. His remarks upon his tours are printed in full among the extracts. He was continuously marching for two months and made several detached and rapid journeys in addition.

Peshawar.—The Commissioner camped through all his districts, but gives no details of his tours.

Derajat.—The Commissioner was almost constantly in camp from the 18th of November to the end of March.

39. SELECTED REPORTS.—Last year six selected reports were submitted to His Honor the Lieutenant-Governor. This year the Financial Commissioner has pleasure in submitting the reports of the following officers which are all worthy of perusal :—

Colonel Ommaney, Commissioner, Derajat.
Mr. Maconachie, Deputy Commissioner, Gurgáon.
Mr. Anderson, Deputy Commissioner, Hissár.
Mr. Diack, Deputy Commissioner, Montgomery.
Mr. R. M. Dane, Deputy Commissioner, Gurdáspur.
Mr. Wilson, Deputy Commissioner, Shahpur.
Mr. G. M. Ogilvie, Deputy Commissioner, Dera Ismail Khan.

As far as possible the selection has been varied from last year both as to authors and as to districts.

I have, &c.,

R. G. THOMSON,

Senior Secretary to Financial Commissioner.

EXTRACTS FROM REPORTS

BY

COMMISSIONERS AND DEPUTY COMMISSIONERS.

DELHI DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL H. GREY, C.S.I.)

Fiscal.—With the 31 villages of Hissár I was previously well acquainted, and during last July and August I inspected the Najafgarh and Kotla Jhíl Chaks and the 12 villages of Rohtak. I have also seen many of the 28 villages in Karnál and the 19 villages in Piplí. Of all these I consider that only in the Najafgarh and Kotla Jhíls is the system really needed.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

HISSAR DISTRICT.

(A. ANDERSON, ESQUIRE.)

Fiscal.—The demand was generally realized without any difficulty, especially in the old Hissár district. In Sirsa several petitions for remission or suspension of the kharíf revenue were presented; but the Assistant Commissioner and Tahsildár after local inspection recommended suspension in only three villages of a sum of Rs. 369. If the rains are favorable there will probably be no difficulty in realizing part or the whole of this balance with the kharíf instalments of 1887-88. There are no balances from past years. Indeed the revenue is so light that good or even indifferent cultivators have no difficulty in paying it; and they prefer to pay year by year rather than to accept a suspension of the revenue.

The revenue assessed on the 31 Nali villages of Sirsa, which are subject to a fluctuating assessment, has this year reached a total of Rs. 28,267, an increase of Rs. 748 :—

	Rabi.	Kharíf.	Total.
	Rs.	Rs.	Rs.
1885-86	14,673	12,846	27,519
1886-87	13,985	14,282	28,267

This is not far short of the settlement estimate of Rs. 30,009. There was a sufficient supply of water in the Ghaggar at the time of cultivation; and in the kharíf the revenue would have been somewhat higher, but for the failure of rain in the end of the season, in consequence of which jowár, bajra and mot got dried up.

I have heard no complaints against the system, and it seems to be popular, even though there has not been recently any year in which there has been a decided failure of the Ghaggar inundation from which the full benefits of the system would come home to the people. I agree with the Commissioner in thinking that the Tahsildár, Karim-ud-dín, must be credited with no small part of the popularity of the arrangement in Sirsa. The result shows that he does not sacrifice the interests of Government, and the absence of complaints proves that the people also are satisfied. They, however, see that the level of the bed of the stream is constantly falling, and they pointed out to me places now high and dry, which they alleged had been flooded not many years ago. The assessment is approaching the estimate of Rs. 30,009, mainly because *kunds* are being built in places where they never

existed and because the nalas are being kept more clear from silt. For these works taqávi advances have been made, and protective pattas granted. But a limit must soon be reached, and I doubt if the estimate will ever be attained. The spill-water of the Sirhind Canal now comes into the Ghaggar and in a few years its stream will also receive a contribution from the Jamna; but the whole will be wasted on the Bikaner desert, unless the people are allowed, not to make bunds, but merely to maintain the bed of the stream at its former level. It is useless now to raise the question of embankments; but there is no reason why in places where the bed of the stream is falling, artificial means should not be taken to maintain the former level. Even such a small concession which seems to me to be a right, will be welcomed by the people.

* * * * *

Irrigation.—The area that has been irrigated by the Western Jamna Canal has fallen again, so that of the crops harvested during the year only an area of 51,698 acres was irrigated as compared with 87,255 in 1883 and 88,215 acres in 1884:—

Canals under Irrigation
Department.

	1883.	1884.	1885.	1886.
	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>	<i>Acres.</i>
Rabi harvest ...	46,054	48,535	32,001	21,200
Kharif ...	41,201	39,680	32,784	30,498
Total ...	87,255	88,215	64,785	51,698

Favorable rains may in part explain this decrease, but probably the introduction of the *kiari* system has also somewhat to do with it. A general order for the making of *kiaris* seems to have been given in the spring of 1885, but it was not enforced except in special villages. The villages selected for the kharif of 1885 were Kharar, Narnaund, Aurangshahpur and Sisai, which are large, populous and rich villages, and it was believed that the example set by them would be followed elsewhere. The example set was a bad one; and under Rule 9 the following sums were realized as an additional charge for irrigation on land not properly prepared:—

	Kharif 1885.	Rabi 1886.	Kharif 1886.
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Kharar ...	147	62	118
Narnaund ...	2,322	1,616	1,084
Aurangshahpur ...	439	242	127
Sisai ...	2,721	791	877

It is almost certain that the effect of this was the decrease in irrigation in the following rabi. The order was applied in kharif 1886 to Petwar and Háusi; and the latter village paid Rs. 1,464 as additional charge for non-preparation of the ground. In kharif 1887 three other villages will be brought under the rule, *viz.*, Thurana, Sulchani and Rajthal.

The evil effects of over irrigation are painfully visible in many villages close to the canal bank, especially where the canal level is high, as towards Narnaund; and though the opposition to the *kiari* system is strong, as the payments made in default fully prove, still the necessity for such a system is admitted on all hands, and it will be necessary in the interests of the people themselves to carry the system into practice.

Another change is also being gradually introduced by which the rájbahas will always run full-supply, and no stop-dams will be allowed to raise the level of the water. The effects of this change is that low-lying land is fully irrigated, while the water does not reach high land. This has not met with so much opposition as the *kiari* system, but complaints have been made here and there. The difficulty can be overcome by using lift irrigation, for which a lower water-rate is charged, and lift irrigation has the great advantage that it is not excessive.

In this district the water advantage rate is included in the revenue and it is paid whether the land is irrigated or not. Great and sudden changes in the mode of supplying water should, therefore, be avoided up to the settlement, after which only land actually irrigated will pay for water.

The canal was closed from 20th January to 12th March, and as no rain fell during this time, immense damage was done to all crops in the canal villages, which were dried up by strong hot winds. The loss to the people who had, in consequence of a bad kharif, come from the bārání to the canal villages can scarcely be estimated. The whole district has suffered from a loss of food and fodder; and there must also be a great loss of revenue to

Government. Taking the canal villages as a whole, it may be said that from one-fourth to a half of the crop has been lost. This loss is doubly hard because it is a year of scarcity and of high prices.

The water-rates have been collected as usual by the Deputy Commissioner, and the ordinary percentages paid to the *lambardárs* and *patwáris*. The amount of water-rates collected during the year was Rs. 1,26,411, and no balances were outstanding at the end of the year. This does not include sums collected for works done by the Canal Department for which proprietors of land were responsible.

* * * * *

Administration.—During the year no advances were made on account of seed or bullocks. The harvests, except in some parts, had been fairly good, and grain and cattle were procurable at ordinary rates.

For agricultural improvements a sum of Rs. 7,000 was sanctioned and the grants amount to Rs. 6,263. For six wells (two in Sirsa and four in Fatahabad) advances were made of Rs. 2,100, and for the repairs of two old wells (one in Sirsa and one in Fatahabad) Rs. 600. For the preparation of three new *kunds* or rice reservoirs in Sirsa Rs. 1,200 were given, and for the repairs of three *kunds* Rs. 800. In Sirsa for the clearance of five *nalas* from the Ghaggar Rs. 1,563 were advanced, and four of these *nalas* have been cleaned out, and work is in progress in one *nala*. The other 14 works for which advances were made are in progress.

In only these two tahsils of Sirsa and Fatahabad were advances made. They are the poorest tahsils in the district; and the registration returns of this year show that there has been a great increase in the number of documents registered in these tahsils. I fear that in some cases at least the advances have not been fully applied to the purposes for which they were made. I append a statement showing the balances by tahsils from which it will be seen that in Hānsi there is no balance at all and only Rs. 210 in Hissár:—

	Rs.
Hissár	210
Bhiwāni	2,105
Barwāla	4,911
Fatahabad	5,998
Sirsa	9,754
Total	22,978

The instalments that fell due during the year were all collected with the exception of Rs. 20 in Sikandarpur, in Sirsa, where there has been a succession of bad harvests.

Fifteen protective pattas were granted during the year; 14 on account of *kunds* in Sirsa and 1 for a well in Fatahabad. In 1885, applications for pattas were refused, because, though the works were completed, the advances had not been repaid. Under the orders of the Financial Commissioner, pattas have now been granted, whether the advances have been paid or not. In April 1887, three pattas were given for *kunds* in Sirsa and there are now no applications pending. In several cases it was necessary to antedate the patta to the year of the preparation of the *kund*; and as the full revenue has been assessed and collected, the half revenue which under the pattas is remitted, must now be refunded. A statement is being prepared for sanction.

All these 17 pattas are for *kunds* in the 31 *Nāli* villages which are subject to fluctuating assessment. It is only in cases where there is some immediate tangible gain from the pattas that the people show any anxiety to acquire them.

During the year six new wells were sunk; two in Barwāla and four in Fatahabad. One old well in Fatahabad was repaired. One *kund* in Sirsa was repaired; and six *nalas* in Sirsa were cleaned out more or less.

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Revenue business. The tahsils of Hānsi and Sirsa where most litigation exists are also the tahsils where the revenue work is hardest. In Sirsa I noticed that the Tahsildār had often to adjourn his cases because the parties did not appear. It is scarcely possible for a Tahsildār to adhere to his dates; his duties are so multifarious and he is so often called away by some unforeseen emergency. There is now quite enough of revenue work to occupy most of the Tahsildār's time if they will only do it. But the revenue work is made the excuse for not doing the judicial work properly and *vice versa*. In this district which during the last two years

has been under preparation for settlement, the revenue work has been very heavy, and in my opinion it has suffered from the necessity of deciding so many civil and criminal cases.

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By Notification No. 613, *Gazette*, dated 1st of April 1886, Kamr-ud-din Khan and Rukun-ud-din Khan, native gentlemen of Sirsa, were declared incapable of managing their own affairs, and were made wards of Court. They are sons of Shamas-ud-din Khan, who rendered good service to Government in the mutiny; and the position of the family justified the interference of Government for its preservation. The incapacity of the brothers did not arise from any mental defect, but they had got so deeply involved in debt that they were entirely at the mercy of their creditors and there was a risk that unless assistance was rendered the estates might be sold at less than their proper value.

In this No. 217, dated 16th September 1885, the Deputy Commissioner estimated that there would be a net balance available for the liquidation of debts of about Rs. 5,000 in the estate of Kamr-ud-din Khan and of Rs. 8,500 in the estate of Rukun-ud-din Khan. These figures were, I fear, founded on too sanguine an estimate of the income; and I have no hope whatsoever that the estates will be freed from debt in 10 years and 7 years, if only the ordinary income is applied to the liquidation. After full consideration of the circumstances of the property and after consultation with the wards who are quite alive to their own interests, I am satisfied that the debts would not be paid in twice the periods mentioned. This year the ordinary income of Kamr-ud-din Khan was only Rs. 5,278 and of Rukun-ud-din Khan only Rs. 8,423; and after deducting the Government revenue the net income was only Rs. 3,292 and Rs. 4,936, whereas the income was estimated at Rs. 4,984 and Rs. 8,559, respectively.

No course, therefore, was left open but to arrange for the sale of certain parts of the property; and the necessity for this was pressed upon me by the brothers themselves. They naturally wish to retain the villages which have been in their family for some time, and they wish to have the distant and recently purchased property sold to the best advantage. During the year I sold a saltpetre manufactory belonging to Kamr-ud-din Khan for Rs. 8,525, as it was more likely to be a source of expenditure than of profit. The price realized is shown as income in column 11 of Statement No. XXXVIII. This transaction was carried out with the approval of the ward.

Negotiations are now going on for the sale of certain villages, and I have got offers up to the amount of Rs. 14,300 for Rukun-ud-din Khan and for Rs. 21,300 for Kamr-ud-din Khan. Some of the villages are mortgaged and the sales cannot be arranged until the mortgage debts have been satisfied. In other cases the purchasers have attached the condition that the purchase-money be a set off against their own debts. The exact amount of the debts due has not been ascertained; much depends on the rate of interest on mortgage deeds and also on account of book debts. I have made a reference, *vide* No. 90, dated 28th March 1887, as to the expediency of contesting the claims in certain cases. The creditors are generally obdurate for they know that the property is valuable and as the deeds are mostly conditional sales, they have perfect security. I have paid during the year Rs. 9,000 to the largest creditor of Kamr-ud-din Khan, without prejudice to the question of interest; and Rs. 2,500 to a creditor of Rukun-ud-din Khan on account of a decree.

It is difficult to form even a rough estimate of the value of the landed property belonging to the brothers; but I have no doubt that after payment of all debts Rukun-ud-din Khan will still have a good property left to him. I am not so sure in the case of Kamr-ud-din Khan, but the best will be done for him.

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There was only one case in which a tenant with rights of occupancy was ejected in 1885-86, and this year there was not a single case. On the other hand the suits instituted for enhancement of rent rose from 42 in 1885-86 to 110 in 1886-87. All these suits were in the Sirsa sub-division and are sufficiently explained by the recent settlement there. Of the 46 cases decided, 39 were given in favor of the plaintiffs. In all these cases the tenants used to pay only the Government jama; and the enhanced rent is to the former rent as 121 to 100, which cannot be called a large increase, when the very low rate of the Government revenue is taken into consideration.

The notices of ejectment against non-occupancy tenants have again sprung up from 2,261 instituted in 1885-86 to 6,142 in 1886-87; and this year is almost on a footing with 1884-85, when the number was 7,627. The area affected by these notices is given as 82,691 acres, but while the number of notices may be accepted, I doubt the correctness of the area, as bigáhs khám and puktha have in some cases got confused. Before attempting any explanation of this great increase upon last year I give an analysis of the notices according to the accepted village tenures, zamindari, patidari and bhaiachara, especially distinguishing the villages held by the Skinner family:—

Notices of ejectment according to village tenures.

TAHSIL.	SKINNER ESTATE.		ZAMINDARI ONE PROPRIETOR.		VILLAGES SHARED.		PATTIDARI.		BHAIACHARA.		TOTAL.		REMARKS.
	Notices.	Acres.	Notices.	Acres.	Notices.	Acres.	Notices.	Acres.	Notices.	Acres.	Notices.	Area.	
Hissár	1,055	5,063	10	75	46	235	147	1,504	552	3,010	1,810	9,887	I am not satisfied with the correctness of the statement in regard to area. In some cases bigahs khām and pukhtā have been counted.
Hānsi	1,091	13,289	64	1,452	...	...	168	1,789	409	4,017	1,732	20,547
Bhiwāni	66	626	...	...	...	...	...	...	101	1,173	167	1,799
Fatahabād	710	13,352	208	2,531	234	3,990	327	2,985	263	3,560	1,742	26,418	
Barwāla	145	3,574	187	1,226	296	4,858	248	6,537	53	2,421	939	18,616	
Sirsa	239	1,132	27	643	201	3,609	467	5,384	
	3,306	37,036	469	5,284	603	9,726	890	12,815	1,579	17,790	6,847	82,691	

From this analysis it will be seen that half the notices issued were in the 53 villages belonging to the Skinner family; and one-sixth more were in the zamindári villages belonging to baniya proprietors. A great part also of the pattidári notices must be put in this category. It may be safely calculated that three-fourths of the notices were issued by absentee landlords.

In tahsils Bhiwāni and Sirsa the notices issued are insignificant as compared with the rest of the district. In Bhiwāni notices were issued in only 17 villages out of 102, and in Sirsa in 48 out of 325 villages. In Sirsa the settlement is over, disputes have been arranged and there is no immediate prospect of tenants acquiring occupancy rights. In Bhiwāni the villages are mostly bhaiachára, and owners largely cultivate their own land.

The near approach of the settlement and the discussion of a Tenancy Bill which the people understand is to confer many advantages upon tenants, must account for the great number of notices issued this year. The only reason I can assign for the great increase over last year is that Colonel Grey had brought the Agent of the Skinner estate to see the folly of his action and had persuaded him to arrange for the grant of leases to the tenants. The agent tried to come to an agreement with the tenants, but the attempt generally failed. In some cases the tenants were to blame, but probably the rent was raised too high, and I have heard also that nazrána was charged for every lease, and the tenants were afraid that they would be treated in the same way from year to year. The leases were generally, I believe, only for one year, and if for more than one year, the tenants were required to pay the same rent whether the land was cultivated or not; and they wisely refused a lease which took no account of bad years, but fixed the rent as if most years were good years, whereas the contrary is the case in this district. Again the agent was unwilling to give a lease of the same land to the former tenant, and wished to redistribute the fields among the tenants. The attempt to prevent ejectment by grant and acceptance of leases failed in most cases and so the proprietors again had recourse to the Act.

At the last moment also I discovered that the statement of last year was not prepared for the same period as the statement now submitted. The statement for 1885-86 shows the notices issued in March 1885 and April 1885, being the notices which were to effect possession of land from kharif 1885. The statements prepared before 1885-86 and the statements now submitted have been prepared for the period, 1st April to 31st March, so that they contain notices affecting possession in two years. The procedure followed in 1885-86 is more convenient, useful and logical than the procedure of this year; but to take part of two financial years into one report would cause confusion in all the returns. It is not easy to say, without further enquiry, what the effect of this change in preparing the statement may be. There seems, however, little doubt that the number of notices issued this year is very much in excess of the number last year.

Though suits to contest liability to ejectment have not increased, still there has been a greater display of opposition to ejectment, and the assistance of the revenue officials to eject has been applied for in 1,257 cases this year, as compared with 129 last year.

In order to ascertain as accurately as possible the actual effect of the notices of ejectment, special enquiry was made in 12 villages of the old Hissár district. The result is summarized below :—

	Acres.
(1) Area held by tenants-at-will in 1880	20,162
(2) Area from which tenants were actually ejected by issue of notices up to September 1885	2,60
(3) Area from which tenants were ejected privately at the request of owners, up to September 1885	6,066
(4) Total area from which tenants were ejected between 1880 and 1885	8,667
(5) Area from which tenants were not ejected in this period that is the area held for at least five years by the same tenant-at-will	11,495
Total area	20,162

Detail of area from which tenants were not ejected, that is the area in (5)—

(6) Area in regard to which owners made no application either publicly or privately for ejectment...	2,467
(7) Area in regard to which application was made for ejectment, but which on payment of increased rent or otherwise remained in the hands of the former tenants	9,028
Total area	11,495

From this it would appear that the total area in regard to which notices were issued was (2,601 + 9,028) 11,629 acres, and that the notices resulted in ejectment from only one-fifth ($\frac{1}{5}$) of the whole. The inference that might be drawn from the comparatively large area from which tenants were ejected privately is vitiated by the fact that of the 6,066 acres, the large area of 5,241 acres was in one village, leaving only 825 acres for the other eleven villages. There can be no doubt that recourse is generally had to the Act, whether the fault lies with the landlord or with the tenant.

Means were taken, either publicly or privately, to eject tenants from the whole area held by them, except from 2,467 acres that is from all except one-eighth. This area was very unequally divided; in Hissár, Hánsi, Fatahabad tahsils, eight villages, it was only 162

acres, whereas in Bhiwáni and Barwála it amounted to 2,305 acres. In the six villages of Hānsi and Fatahabad in which special enquiry was made, notices were issued in regard to every tenant and every acre of land. In order to show that notices are probably issued year by year in regard to the same land, I shall confine my attention to the eight villages in Hissár, Hānsi and Fatahabad. The area held by tenants-at-will in these villages was 11,222 acres and between 1880 and 1885 notices were issued at least once, perhaps several times, in regard to 11,060 acres. In the year under report, 1886-87, notices were issued in regard to 7,461 acres, which area must be included in the 11,060 acres, that is to say, notices have been issued at least twice in regard to these 7,461 acres during the last six years.

The general result seems to me that the landlords, whether of their own accord or driven by the action of their tenants, prefer to eject tenants under Section 20 of the Tenancy Act, rather than privately; that their object is not so much to eject old for new tenants as to enhance rent and to establish that the tenants have no rights of occupancy; that in fact tenants continue to cultivate land in regard to which ejectment notices have been issued; that these notices are issued again and again to the demoralization of the tenants and with disastrous effect on the land which can never be improved.

Settlement.—Some part of the settlement establishment joined this district during the last quarter of the year, and their services were utilized as far as possible in mutation work and in the field inspection of the rabi crop. The record of mutations is now so nearly complete that it is intended to prepare the jamabandi for this agricultural year almost at once; and use the jamabandi as the basis of the settlement. In the year 1886-87, over 13,000 mutations were recorded, of which more than 10,000 were in the five tahsils of the old Hissár district which are now to be put under settlement.

As a basis for the measurements, skeleton maps on a scale of 40 or 80 kadamms according to the circumstances of the village have been received for 467 villages; and for the other 101 villages of the old Hissár district, the maps are expected in the course of this summer.

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Miscellaneous.—There has been no marked rise or fall in the rate of wages of labor or of hire of carriage, except what is sufficiently explained by the scarcity at this time existing in the district. Labor and carriage are now plentiful at rates comparatively low.

In the course of the year the Canal Department had some difficulty in getting labour for the silt-clearances which have to be carried out in a limited time. On enquiry it appeared that the cause was the low rate of wages paid and the delay in paying it. At first the Canal Officer intended to apply the provisions of the Act for impressing labor, but an arrangement has been come to by which, it is believed, recourse to the Act will be saved. The officers of the Canal Department will make estimates of the work to be done in silt clearing which is much the same from year to year, and the work to be done and the wages for it will be divided among villages according to the benefits they derive from the Canal, that is practically in proportion to the water rates paid by them. The Deputy Commissioner will inform the villagers what they are expected to do, and I believe, there will be no difficulty in getting them to do the work, if the sum fixed as payment is fair. For other emergent works, the rate of wages has been fixed from 3 annas to 1½ annas. And the Executive Engineer has arranged that there shall be no delay in paying the laborers. In this way by full and speedy payment it may be possible to get the canal works done without applying the procedure of Sections 64 and 65 of the Canal Act. But this will only postpone the day. The tendency of the present day is to call in question the exercise of any authority not fully justified by the letter of the law; and as it will be impossible for me to enforce against any recusant village the arrangement for the silt clearances, it may become necessary to prepare lists of labor under Section 64.

In the end of the year a sum of Rs. 199 was sanctioned for the alteration of a part of the District Office to fit it for the reception of the Sirsa Vernacular Office. The work was carried out by the Executive Engineer, and has now been completed. It was reported last year that the transfer of the records had begun and might be expected to be finished in two months. In fact, however, the transfer has not yet begun as the alteration in the office has only just been effected. The wooden racks in the Sirsa Office have been removed to this and have been so far erected that the records will at once be brought from Sirsa. The existence of the railway has much facilitated what might otherwise have been a somewhat difficult task.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

GURGAON DISTRICT.

(J. R. MACONACHIE, Esquire.)

Collection current demand.—The current demand being Rs. 10,86,308, the collections were Rs. 10,69,161. The Rs. 17,147 not collected, with the exception of Rs. 748, are irrecoverable. The operation of the 10 per cent. rule in the lowlying lands of the centre of the district has entitled the villagers to this large remission, in consequence of the enormous floods of August 1885. Of the whole amount, therefore, taken in hand for collection, only a very insignificant fraction remains even in temporary balance. One village obtained suspension on account of calamity by fire (Akhnaka.) Khurrampur is the only village really in arrears and application for sale of land there is now before the Financial Commissioner. The circumstances of the estate are peculiar and sharp treatment of the contumacy shown is the only wise and prudent policy. The collection of the current demand has on the whole been satisfactory.

The collection of former balances has also been good. Gurgáon appears in the provincial statements smothered with an enormous irrecoverable balance of Rs. 2,14,561 which ought to have been struck off long ago, and about which I have to submit the same remarks month by month and quarter by quarter. Leaving this undue burden out of calculation, we had to deal with Rs. 81,143, the amount practically in balance. Of this we have collected Rs. 70,658 while Rs. 1,343 have been remitted leaving Rs. 9,142 now in arrears. When it is considered that out of a large amount of suspensions the easiest collections are generally those made first, and that the clearing up process is more difficult, the steady progress of the district toward a clear balance sheet appears very encouraging. At the same time, any comfort thus obtained is fully earned by the constant strain of attention required to the condition of the villages, an attention made not less difficult because it must be, as far as possible, unobtrusive. It needs only a few words of sympathetic enquiry in many parts of the district for the idea to rise that some further "paternal kindness" is intended by Government. With strong natural leanings that way I have continually to harden my heart by remembering the piteous demoralisation caused by the generosity already shown; a demoralisation which under the circumstances was perhaps inevitable, but which brings in its train a long succession of conflicts with the local officials, and a weary time of fiscal education. I have to teach the people again to look for help to the strength and of industry of their own hands, rather than to relaxation of Government demands which before these calamities were looked on as stern but not inequitable task masters. Only so far as I accomplish this, will my work here be really satisfactory, whether or not I succeed in obtaining a larger revenue for Government. The moral elements of popular education afforded by a comparatively fixed system of revenue collection are apt to slip out of sight nowadays.

The amount of balances remaining to be collected is not large enough to require special forecast, and as regards the general prospects of the future there is reason for prudent silence. We are now at a somewhat critical point. Hitherto Gurgáon since kharif 1884 has done well, the crops taken together have been more than average, and the very change from the gloomy run of dry seasons was in itself inspiring. If in an English mind even, the idea of "luck" for a district could assert itself, it is not wonderful if the people themselves are prone to suffer from the same delusion. And just at present there are signs of wavering in the hopefulness, the zemíndárs have enjoyed the last four or five seasons. This rabi has only just been saved from being a bad one, and most villages or it will not do more than pay their way. The character of the next rainy season will be very important for Gurgáon, if good, we shall be able to utilise decisively the good seasons recently enjoyed, if bad, it will, I fear, do much to neutralise their beneficial effect. Under such circumstances expectation may be cheerful, but it will be silent.

Anticipations of the coming end of the seven years reductions continue to be practically developed here and there by persons who prefer wordy complaint and tricky expedient to honest work. Such procedure, however, being known comes ineffective, and I have no doubt that the assessments I hope to propose next year will be accepted by the bulk of the people as fair. The fact that these reductions are temporary only, has been prominently kept before the zamíndárs, both in my tours, and at the Kaisar-i-Hind Jalsa on 1st January, and without committing myself too far, it may be said that a very substantial proportion of the lac of rupees surrendered in 1882 will be recovered, unless we have great misfortune in the coming four seasons. The assessments as noted above I propose to submit for sanction some little time before the actual expiry of the seven years in Rabi 1889, but it will save time and labor if I receive directions as to the precise data required to enable Government to deal with my proposals, and the shape in which it wishes the information to be drawn up. I hope to submit a draft statement for this purpose on my return from leave.

When dealing, however, with the septennial reductions it seems almost certain that we shall have to revise the distribution of jamas on holdings in many villages, and then the protective leases will certainly come to the front. It has in any case been an omission not to give them to owners of new wells as a matter of course, and I will see that things are put right in this respect before the critical time arrives.

The revision of distribution will for many reasons be necessary; no one who has not looked into the back-papers of some of the large villages can have any idea of the multiplied intricacy of the accounts produced by the convulsions of the past few years. A village for example may have had its assessment raised 30 per cent. by Mr. Channing, and reduced permanently by Mr. Wilson by 1 anna in the rupee, while $1\frac{1}{2}$ annas in the rupee have been remitted for seven years. This $1\frac{1}{2}$ anna's reduction is calculated on the reduced permanent jama. But perhaps three biswás of the village were mortgaged to outsiders, and the reduction was not given on this. There may further have been a reduction on a protective patta, either on some particular holding or on the whole village. Suspensions have since occurred which have been collected in fractions perhaps one-fourth or one-third at a time. Lastly some fortunate proprietor may have redeemed seven biswás out of the three biswás mortgaged, and on this in accordance with para. 30 of Mr. Wilson's report he has now to pay the jama without the reduction. Apply to this considerable sum in accounts a Patwári who has had a renovated system of papers to master and work on, and it can be no wonder if even honest men go wrong. But given a sharp scoundrel who has a turn for mathematics, a girdáwar not fully abreast of his work, and a Tahsildár not able or willing to work twelve hours a day, and the result may sometimes be that the Patwári like a great historical character becomes surprised at his own moderation! When our establishment becomes more accustomed to its increased duties and more proficient in them we may hope to get this matter put right. At present in spite of efforts on my part the state of affairs in many places is nebulous in the extreme.

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In Kotla Jhil the income for the year under report reached the smallest figures known; smaller I hope than will ever occur again. The total average brought under cultivation (see Statement X B) was 157 acres out of 8,159, and the revenue on this was Rs. 208, out of which Rs. 2 were zaildár's fees and Rs. 103 credited to the District Fund. The average for the previous nine years I showed in my last report to be Rs. 7,377, and the difference, taken together with the 16,000 odd rupees to be remitted in other villages of the Nuh tahsíl, gives emphasis (if emphasis be needed) to the remarks made last year (paras. 11—12, Revenue Report) on the Nuh drainage regulation scheme. It is with very deep satisfaction that I am able now to record that the ideas there mooted are in process of transmutation into fact. The Khalilpur and Kutbgarh band scheme is the first of a set of regulative drainage works which will prove of almost inestimable benefit to a large part of the district. Difficulties have intervened and delays are made, but no important work probably goes on to completion without these, and the experience obtained will be valuable. The Public Works authorities have insisted on a remodelling* of the line of the Khalilpur Dyke which will run our task later on toward the rains than I intended; but even so before the rainy season sets in a large instalment of the whole band will be complete, and a considerable proportion of the benefit aimed at will be secured. Mention of this fact here will be excused on account of the very great importance it exercises on the revenue paying conditions of about half a tahsíl.

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It seems well also to note that the lease under which half the income from Chak Jhil is given to the District Funds expires in July next. A separate reference will be submitted on the subject, but the point is mentioned lest it should be thought to have been overlooked. Government will probably consent to continue the present arrangements, especially as a very considerable sum of money is being spent this year by the District Funds on repairs to the Kotla Band and Chánderi cut.

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Irrigation.—I wrote at length last year about the Agra Canal Irrigation, and there is no need to go over the same ground again, except to say that further experience requires no modifications of the views then expressed. There appears an unfortunate difference of opinion between the Punjab and North-West Provinces Irrigation Departments as to the size of the *kiári* or irrigation plot. I have just received copy of the last letter of the Financial Commissioner to Government on the subject, and need not do more than repeat that I am and always have been willing to put pressure on the zamindár to use any size of plot which experience shows to be *reasonably* small. What I deprecate is drawing false analogies between the trickle of a well-stream and the rush of a canal outlet, and then saying that because the zamindár makes small *kiáris* for the one, he should be obliged to make equally small *kiáris* for the other. The system now used in Gurgáon is harsh, ineffec-

* This remodelling I have submitted to without official protest in order to save time. But while admitting the superior theoretical knowledge of the Public Works Department, I reserve my right to bring up the subject again if certain enquiries show facts not yet reckoned for. As a matter of opinion I am indifferent, but the present line diminishes the area of the Khalilpur Jhil which ought to be enclosed.

tive, and uneven in its effect. Men who do not comply with the rules, and are not found out laugh at their brethren not more guilty, but less lucky than themselves whose fields come under observation of the inspecting officer.

I much regret that delay seems likely to occur in the issue of better rules for distribution of water, (a) as among villages, (b) as among holdings. As my name appears to have become obnoxious to the North-West Provinces Government in the matter of *kiāris* it is pleasant to record that I entirely concur with the views laid down by that Government on this latter subject, and earnestly hope that orders may soon be received for the systematic deprivation of well lands of canal irrigation, wherever it can be shown that reversion to well-irrigation is practicable. This is a point of the first importance in Palwal tahsil at least, and the time is slipping away when the wise enforcement of such return to diligent industry will be practicable. Every year allowed to go by in the present state of things, adds to the quasi-prescriptive right of the cultivator to canal-water, and increases the moral, if not the legal difficulty, of interference with long standing practice. The decrease of canal irrigation in those villages watering over 30 per cent. of their area is also much to be desired, but there is a specific difference in this case from the other. This will be a better use, while the other is absolutely a misuse, a bad use of water.

The income on the canal this year is large. I give the figures for three years:—

			Average. Rs.	Occupier's rate. Rs.	Owner's rate. Rs.
1884-85	...	...	55,561	2,23,018	70,867
1885-86	...	...	25,282	1,27,279	38,137
1886-87	...	...	51,461	1,56,810	48,682

There is, it will be seen, a rebound from the diminished area of last year, representing as I think, beside the effect of a drier season, some wavering in the minds of the people who had meant to try and do with less water. The collections were all but complete, there being only Rs. 7 left in balance on 31st March. Out of Rs. 6,257 pachotra payable to lambardárs on canal realisations only Rs. 3,594 were paid, Rs. 2,662 or over Rs. 40 per cent. were confiscated because of delay made in collections. The fact whether we blame our system or the lambardárs is much to be regretted. It is not an unfrequent way I am told of paying off a grudge entertained against a lambardár, for individual Biswahdárs to hold back their payments and so to mulct their representative of his percentage. The income of the Najafgarh Jhil was insignificant as might be expected after the floods of 1885. This subject, I hope, to treat of more particularly next year, when there will be a larger income.

The irrigation on "bands" this year has been useful and considerable, but not so large as it ought to have been. Our enlarging experience teaches us that the art of this irrigation is intricate, and all that we can lay claim to is that we are making progress. Many more "bands" could be made but other objects of expenditure of course exist, and the golden rule of proportion has to be observed. What I especially desire and what I hope to bring about is that the people themselves seeing, as they do, the enormous benefit of "bands" to the owners of the lands irrigated will take "taqávi" to make them at their own cost. Difficult schemes are not fit for such mode of operation, but there are literally hundreds of small drainage channels in all tahsils, save Palwal, which ought to be and easily might be, stopped up to the great benefit of numerous parcels of land. I am glad to see applications of the kind beginning to come in.

Administration.—Coercion has again decreased. The number of warrants fell from 1,000 to 422. If this decrease were accompanied by a later realization of the Government demand it would be a doubtful gain; from my point of view it would be no gain. But this is not the case, on the contrary, under special arrangements made for the purpose, a distinct advance in promptness was obtained in the realization of the kharíf. Nothing shows the improvement in temper of the people more clearly than this, and the fact is inspiring. At the same time to lay very great stress on it would be a mistake; a large proportion of our revenue payers are fickle and shift in disposition, and the District Officer in dealing with them can make sure of the past only. Two cases of personal imprisonment were found necessary, both presenting features of marked contumacy. In 23 cases property was attached, but sold in only one, the process proving in the others sufficient in its preliminary stage. The recovery of taqávi is often troublesome, but this is partly the fault of Tahsildárs. On one or two occasions I myself intervened and found that wholesale recoveries were possible if the defaulters were clearly shown that they must pay. Further remarks on the subject of taqávi will be found further on. One special case of arrears, that of Khurrampur, stands by itself, and in that I have deemed it necessary to apply for sale of land.

22. There are no estates now held under direct management. Half of the village of Shakarpurí was farmed in 1882 for ten years, but the proprietors are now ready to take it up, and the farmer who is a well-disposed zaildár has agreed to let them in on payment of a small sum in compensation. The matter is still pending.

Estates held "kham."

Farms.

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The subject of agricultural advances has a special importance in Gurgáon, we are dealing, as Statement XVI shows, with large sums under this head. The advances made during the year were Rs. 33,253 for wells, and Rs. 2,000 for bullocks. The mass of this money I believe myself warranted in saying will be applied to the purposes for which

it is borrowed. An incidental benefit of taqávi for wells is that a large extent of land becomes hypothecated to Government, and this in a double way hinders its hypothecation to the banya. But of course the main point is to secure the improvement of the land by increased irrigation and this is being effected on a considerable scale. Tahsíl Rewári in particular is showing great energy in this direction, and making all fair allowance for delays, and occasional mistakes, that dry tract will, no doubt, benefit greatly. Nevertheless we want better work still, more exactness of inspection by Tahsildárs, less delay in setting about work, less elasticity in the manipulation of the money. One or two cases of misappropriation I nipped in the bud, but there are probably others; at any rate it is never safe to think things all right.

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The number of wells reported as completed during the year is 101 as against 88 last year, but even these figures hardly represent the full facts. Most agriculturists begin irrigation as soon as they possibly can from the half finished well, that is to say, they first build that part of the masonry cylinder which is to go into the water, they then sink it and build up a little more, but not nearly all they need to complete the structure, using makeshift arrangements so as to get the water on to the wooden platform whence it is discharged into the irrigation channel. When they have got thus far they are apt to make delay, and one cannot get very angry with them as they really have secured their water. Such wells, however, must of course be reckoned as incomplete. Again in some parts of the district there is a notion that *three* rainy seasons should be allowed to pass over the masonry cylinder standing high above the ground like a round pillar, before any attempt is made to sink it. These and other points make the process of completion a lengthy and dilatory one, but eventually the work for the most part is accomplished. Determined misuse of the money is followed by the stern recovery.

Longer local experience has slightly modified my views about giving advances for bullocks, and I have no longer the deep-seated distrust of the process that probably most revenue officers have. Prudence of course is absolutely necessary, but a more intimate acquaintance with the details of agricultural habits in Gurgáon disposes me to admit a good many exceptions to the general rule that such advances do more harm than good. For this reason I have asked for and have obtained an increase in the district grant this year, making it Rs. 3,000 instead of Rs. 2,000. When we think that this means only 100 oxen for the whole district, there is surely a presumption that meritorious cases of struggling industry may be found in sufficient numbers to use the money properly. The Tahsildárs have been told to make rigid selection, and not to make a fuss so as to excite a lot of unsuccessful applications.

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Recovery of Taqávi.—The recovery of advances during the year has been good. Last year there was over Rs. 5,000 balance, and my explanation was said to be "not very satisfactory." I should go further than this and say it was quite unsatisfactory, but when facts are ugly they are best looked in the face. The culpable inertness of the Tahsildár of Gurgáon left me in the lurch, and the process was very nearly repeated this year. If I had not almost made myself a Tahsildár during March matters would again have looked bad. As it was, however, we collected Rs. 12,275 out of Rs. 12,385 principal due on wells, and Rs. 44,028 out of Rs. 44,357 on bullocks, leaving a total balance (including interest) of Rs. 509. This is almost wholly in Gurgáon tahsíl. Up to date I have not found sufficient reason for advising remission of any of these advances, though at the time they were made, the Government of India recorded its willingness to face the contingency if necessary.

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Miscellaneous.—Complaints have been made to me in different parts that the price of labor is rising, agricultural laborers working for "zamindár" landlords are said to require Rs. 5 or Rs. 6 per month, while formerly they were content with Rs. 3 or Rs. 4. I think there is some truth in the report, but have no statistics to show how far the movement is spread. Proximity to the railway is probably one chief cause, as laborers move about more than they used to. In District Funds works, too, some difficulty has been experienced in obtaining labor at what have hitherto been considered usual market rates. It seems to be admitted by intelligent zamindárs that the agriculturist is securing considerable benefit from the present high rates of grain.

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The work of destruction of obsolete records in the Record Room was finished, but there are still some papers in disorder, handed down in confusion for years and years. These which were discovered almost by accident are gradually being put into order. The Gurgáon Record Room has been praised for its neat arrangement, but the traditions as to mislaying and losing records are very bad indeed, and have given me great trouble. On one occasion a score of partition cases were dropped out of official existence and reported as lost. They re-appeared after great time and trouble had been spent in investigating the matter, and their re-appearance involved the dismissal of one of the smartest officials in the district, the Názir Gurparshád. Matters have improved since, but the office, as it at present stands, is overworked and every now and then temptation arises to cover up carelessness or oversight by a report that papers are lost.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

DELHI DISTRICT.

(E. O'BRIEN, ESQUIRE.)

Fiscal.—The only tract of country in this district, which is liable to assessment under the rules relating to fluctuating assessments, is that known as the Fluctuating Land Revenue. Najafgarh Jhíl Chak, comprising an area of 2,206 acres. The whole of the tract remained under water throughout 1885-86, owing to the heavy rainfall of that year. No portion of it was brought under cultivation and there was, therefore, no assessment for that year. During the year under report only 77 acres were available for cultivation, representing an assessment of Rs. 233 which has been realized in full. The system of fluctuating assessment, being applicable as it is to only a very small tract of country, appears to have had no perceptible effect on the fixed rent-roll of the district.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

KARNAL DISTRICT.

(J. R. DRUMMOND, ESQUIRE.)

Irrigation.—During the past year the District Staff have endeavoured to stir up the people in the matter of preparing plots (*kiáris*) of a suitable size, for irrigation purposes.

The unaided efforts of the canal officers have resulted in the adoption of *kiáris* in several Pánipat villages, but not without considerable friction, and in one case at an appreciable cost to the general prosperity of the village (Mauza Kurána).

At the present rate of progress it will probably take many years to force the system on the people, and it is altogether questionable how far the result may be in every case beneficial, when established.

Were consultation with the Deputy Commissioner in such matters the rule, the whole system of Pánipat irrigation might be improved in a comparatively short period, through the influence and resources at the disposal of the District Officer.

So far as the Executive Engineers are personally concerned, I have not only to acknowledge the utmost willingness to meet me half way, but am much indebted to Messrs. Phelan and Field for valuable assistance rendered in promoting definite schemes and objects.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

UMBALLA DISTRICT.

(J. C. BROWN, ESQUIRE).

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Administration.—None were taken this year, and only one last year. I am told the people prefer the banya to deal with because though his terms are heavy, he will wait, while Government will not. It is, I fear, true that pending works are not inspected and reported on by Tahsildárs as they should be. Orders have been issued on the point.

Agricultural advances.

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EXTRACTS FROM COMMISSIONER'S REPORT.

SIMLA DISTRICT.

(COLONEL C. BEADON, ESQUIRE).

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Administration.—Of the 296 warrants issued during the year 201 were issued for realization of municipal dues, and it was chiefly due to the issue of these warrants that so large a surplus has been credited to Government.

Coercive processes.

A large number were issued in English and served by the European Bailiff, as there is no separate establishment for the purpose maintained by the Municipal Committee.

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JULLUNDUR DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(C. R. HAWKINS, ESQUIRE.)

Fiscal.—No difficulty was experienced in collecting the revenue in any of the districts except Ferozepore, where, owing to failure of crops in the Pázilka tahsil from want of rain for successive years, the proprietors appear, for want of means, to have given a little trouble “not from any wilful neglect on their part,” the Deputy Commissioner remarks.

Balances.

The balances of the year under report amounted in all to Rs. 28,974 and are classified as follows :—

	Rs.
In train of liquidation	19,914
Doubtful	2,616
Irrecoverable	407
Nominal	6,037

The outstandings are heaviest in the Ferozepur district, where, under the first of the above heads, there was a large balance at the end of the year of Rs. 19,624, the explanation for which is the same as given above. Of this Rs. 17,469 have been suspended while the actual remainder of the sum shown as under train of liquidation has almost all been collected since the close of the year.

Administration.—In the Ferozepore district, on the other hand, taqqávi was very freely applied for. The system has gained immense popularity as may be judged from the figures given in the comparative table above. The Deputy Commissioner does not mention the number of wells sunk during the year or other works undertaken. Special reasons were given in the course of correspondence within the year for the extraordinary demand for advances for the purchase of bullocks. The rains had been scanty, and unseasonable for two or three years previous, and the loss of cattle had been heavy in consequence of the great want of fodder. In June 1886, rain fell to such an extent as had not been known for years before. For some time after the rainfall was steady, and the people then were “wild,” the Deputy Commissioner wrote, “to plough the moistened soil.” He had applications under enquiry for sums aggregating Rs. 32,000 for the purchase of bullocks and seed, and applied in the end for a grant of Rs. 50,000 for advances under Act XII of 1884, which the Government refused to allow. A special grant was, however, made of Rs. 10,000.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

KANGRA DISTRICT.

(C. M. RIVAZ, ESQUIRE.)

Fiscal.—In compliance with the Financial Commissioner's Circular on the subject, I submitted proposals during the past year for the future management of the Kángra and Pálampur forests, including those in the vicinity of Dharmasála (which are at present under the Dharmasála Municipal Committee), by the Forest Officer, but no orders have as yet been received in the matter. I trust that early sanction will be accorded to my recommendations. These forests which have to supply the extensive requirements of the Kángra and Pálampur planters are increasing in importance and value year by year, and as I stated in last year's report, it is impossible for the Deputy Commissioner to manage them properly with the meagre and unskilled establishment which is at his disposal. An extra forester was sanctioned for a few months during the past year for the purpose of marking trees in the forests, chiefly drawn upon by the planters for their temporary demands, and as far as I have been able to judge, he performed this work satisfactorily. But the planters' demands are steadily on the increase, and in several forests the trees marked have already been all taken. A thorough inspection of these forests by a skilled Forest officer is matter of urgent necessity, in order to decide

which of them should be closed against any further cuttings, and which can still meet the demands made upon them, and to what further extent. The planters naturally raise strong objections to going to greater distances for their wood than they have been accustomed to, and it is difficult for me to resist their importunities unless I am fortified by a Forest officer's professional opinion. On the other hand, there are several closed areas (triháis) where a considerable number of old trees might be cut out without harm and even with advantage to the younger growth, but here again such trees ought to be carefully selected by a skilled Forest officer. My present establishment is not competent to do this work. As regards the forests which are at present under the charge of the Dharmasála Municipality, I gave my reasons in the report above alluded to for their entire withdrawal from the Committee's management. Any how, the Karerí forests beyond the Gaj River should be undoubtedly so withdrawn. It is impossible for the Committee to manage properly such extensive and distant forests, and they are specially valuable as before much longer Dharmasála will have to depend mainly upon them for its wood supply.

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The demand for taqqávi for agricultural improvements has always been very limited, as irrigation wells do not exist anywhere, and the channels from the hill streams, on which the prosperity of this district so largely depends, have already been constructed almost wherever practicable. With reference, however, to the order issued recently by the Financial Commissioner that taqqávi might be granted for the construction or repair of drinking wells used by agriculturists and their cattle, I have been endeavouring to induce the taking of such loans for the maintenance and repairs of some of the "baolis" and other reservoirs of drinking water, constructed before British rule by State or private liberality, which are so numerous in these hills. These works are of inestimable benefit in the arid upland tracts of which so large a portion of this district consists, and too many of them have been allowed through neglect to become dilapidated, it having been no one's particular concern to look after them. The people expect the District Board to effect all such repairs, but this is impossible, the Board's surplus funds, after providing for the obligations imposed upon it in regard to schools, dispensaries, &c., being of the scantiest. The only means, therefore, of keeping up such works of public utility is by the villagers acting together and borrowing the necessary loans from Government. I fear, however, that it will be difficult to get this done. Any joint village action is especially rare in Kángra where hardly any real village communities are to be found. I have impressed, however, on all revenue officials the importance of the matter, and urged them to do their best in the way of inducement and persuasion.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

JULLUNDUR DISTRICT.

(A. MEREDITH, ESQUIRE.)

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Guru Nau Nihál Singh has lately been put in charge of a private teacher and has commenced his studies in the vernacular. His estate is managed by Sardár Kartár Singh who continues to discharge his duties satisfactorily in spite of the factions in the family. The boy still lives with and is under the influence of his mother. She is continually intriguing against the manager and until the boy is removed from her influence it appears to be impossible that things should go on smoothly. My predecessor was of this opinion, but nothing appears to have been done in the matter last year. The management of this estate will receive careful attention during the current year.

Sardár Amar Singh, the second minor, is at present a student in the Aitchison College at Lahore, he being the only ward available under the terms of the College rules. He joined the College in November last. His College fees have been fixed at Rs. 445 per annum and his personal expenses at Rs. 50 per mensem.

The reports from the Government High School regarding Sardár Naráin Singh continue to be unfavourable. He is lax in attendance and has not been promoted from the class he was in last year. He appears to be incorrigibly lazy and a curtailment of his allowance will have to be made, unless he shows speedy signs of improvement.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

LUDHIANA DISTRICT.

(G. C. WALKER, ESQUIRE.)

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Such registers as exist are kept up properly and changes as a rule are duly entered. Two cases of neglect on the part of the tahsil officials have recently been discovered; in one the jágirdár, whose assignment had been granted for life only, died as long ago as 1881. I then found that register prescribed on page 364 of Barkley's Direction to Revenue Officers in Section 5 of Appendix XVI, to be furnished by Tahsildárs each year had not ever been submitted in this district. Had that provision been complied with, the omissions I have referred to above would never have occurred.

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Sardár Balwant Singh, the only ward in this district, has been studying in the Aitchison Chiefs' College up till this month when he came of age. The encumbrances on this estate which amounted to Rs. 80,000, when it was first brought under the Court of Wards have now been completely cleared off and the Sardár is taking over a valuable and unencumbered property of Rs. 21,000 or more per annum.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

FEROZEPORE DISTRICT.

(COLONEL F. M. BIRCH.)

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Fiscal.—A total area of 3,975 acres of land was taken up by Government for public purposes during the year for which Rs. 1,45,207 were awarded as compensation, and a reduction of Rs. 902 made in the Government kistbundi. Of this area 2,670 acres were taken up for canals by the Irrigation Department, Rs. 93,101 being the compensation awarded, and 1,305 acres for State Railways that is for the bridge over the Sutlej river, and for the Rewári-Ferozepore Railway line, for which Rs. 52,106 were awarded as compensation.

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The value of earth-work performed on all the *abnosh* canals is merely shown to give an idea of the probable cost because the earth-work allotted to the irrigator according to the area of his land that has been irrigated is pointed out to each *abnosh* who is asked either to do the work himself or get it done on his own responsibility.

On the whole these canals have irrigated 1,37,036 acres against 1,31,437 of last year.

Formerly the work of silt clearance was allotted to each village and the distribution thereof was left to the villagers themselves; it was, however, found by experience that in some cases the headmen or other strong parties in the *abnosh* villages did not deal quite fairly with their tenants in regard to the distribution of the silt clearance that is done according to the irrigated acreage of each *abnosh*, therefore the following arrangements have been made to avoid the above evil.

A printed notice is served on each *abnosh* village giving full detail how much earth-work is to be done by each *abnosh* in the village, i.e., both the owner and the tenant with rights of occupancy and the result is that everybody can find out how much he has to do, and a copy of the above notice is also kept in the Canal Office, and the Extra Assistant Commissioner and his assistant, while on tour during the time when the silt clearance is going on, are ready to listen to, and dispose of, all complaints in regard to the distribution of the work, and the result is that the entire work of silt clearance, &c., was performed in less time and with hardly any confusion or complaint.

Young mango trees have been transplanted from the nearest nurseries on several canals successfully, and the *abnoshes* have been so much encouraged by the results that have hitherto been achieved in regard to tree planting alongside the canal banks that some of them have even engaged bhists of their own accord to water the young trees in cold weather after they have been transplanted and while there is no water in the canal. Many of the *abnoshes* through whose land the several canals run have got valuable property in fine *kikar*, *fraus* and other trees that have grown spontaneously and otherwise, with hardly any trouble or cost, except once throwing a handful of seeds during the rainy season on the silt that has been newly dug out from the canal during the cold weather. And now there is every reason to hope that the mango trees lately planted on the canals both by the department and the *abnoshes* will, in time, become a valuable property.

The annual *julsa batch* of the *abnoshes* was held as usual at Ferozepore on 5th January 1887, it was presided over by Mr. E. O'Brien, the then Deputy Commissioner, and the following budget for the cost of the Canal Establishment and the *batch* or rate of 2 annas per acre was discussed, considered and passed before the open meeting of the *abnoshes* :—

FEROZEPORE INUNDATION CANALS.

Budget provisions for the Establishment for the year 1887-88.

HEAD OFFICE ESTABLISHMENT.	Annual cost.
	Rs.
Extra Assistant Commissioner in charge, at Rs. 350 per mensem ...	4,200
Contribution for his pension, at Rs. 58-5-4 per mensem ...	700
Travelling allowance for the year, approximate ...	740
Assistant Superintendent, at Rs. 100 per mensem ...	1,200
Travelling allowance, fixed Rs. 20 per mensem ...	240
Reader and Computor, at Rs. 60 per mensem ...	720
Travelling allowance, for ditto ...	100
Two office orderlies, at Rs. 6 per mensem each ...	144
One office orderly with Assistant Superintendent, at Rs. 6 per mensem	72
Moharrir for the Head Office, at Rs. 15 per mensem ...	180
Overseer, at Rs. 90 per mensem ...	1,080
Travelling allowance, approximate ...	450
One Tyndal with allowance, at Rs. 6 per mensem ...	72
Three Khallas with allowance, at Rs. 5 per mensem ...	180
Contingencies ...	150
Total for Head office or "A" ...	10,228

OUT-DOOR ESTABLISHMENT.	Annual cost.
	Rs.
Two Naib-Tahsildars, at Rs. 50 per mensem, each ...	1,200
Seven Daroghás, at Rs. 20 per mensem, each ...	1,680
Nine Chaprásis (1 on each canal,) at Rs. 5 per mensem ...	540
Watchmen on bunds and embankments during the floods ...	1,000
Contingencies ...	605
Unforeseen charges or reserve ...	1,000
Total for Out-door Establishment or "B" ...	6,025

	Rs.
NOTE—	
Contribution by the District Board toward the cost of the Head Office Establishment ...	2,200
Contribution by the Nawáb of Mamdote towards the cost of the Head Office Establishment ...	2,200
Total contribution ...	4,400
Total cost of Head Office Establishment ...	10,228
Deduct the above contributions ...	4,400
Balance ...	5,828
Add total for Out-Door Establishment ...	6,025
Total chargeable by "batch" or rate ...	11,853

This amount (Rs. 11,853) is to be distributed on the irrigated acreage of the *abnoshes*, portion of the canals as follows :—

Canal.	AREA IRRIGATED IN ACRES.		
	Abnoshes.	The Nawáb of Mamdote.	Total area in acres.
Aghawah	11,474	...	11,474
Doulatwah	6,463	...	6,463
Bacherawah	18,872	...	18,872
Baruswah	9,444	...	9,444
Mayawah	11,025	...	11,025
Butawah	2,780	...	2,780*
Jelálwah	9,855	4,568	14,423†
Nizámwah ... ..	...	15,030	15,030
Khánwah	227	5,455	5,682
Qutabwah ... ..	...	3,934	3,934
Punjehwah ... ..	...	15,357	15,357
Mobárahwah	5,696	1,639	7,335
Fázilwah	20,217	...	20,217
Total	96,053	45,983	1,42,036

* Butawah all under settlement:—

† Jelálwah out settlement 14,132 acres.

under settlement 291 „

Total 14,423 „

The result being a *batch* or rate of two annas per acre for each irrigated acre by flow and one anna for each irrigated acre by lift or *jhalár*, viz. :—

	Rs.
93,606 acres by flow, at two annas per acre	11,700
2,474 „ lift at one anna per acre	153
96,080 acres chargeable for <i>batch</i>	Total as above ... 11,853

The *abnosh* has, as usual, to pay also six pies per acre, viz., four pies to the Mirab and two to the patwári. The above was read before the annual meeting of the *abnoshes* presided over by the Deputy Commissioner on 5th January 1887, and as the rate or *batch* per acre remains the same as last year the above rate was passed without any objection.

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LAHORE DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(W. COLDSTREAM, ESQUIRE.)

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I am myself sceptical of the good policy of grants for buying cattle. Even in Hissár and Rohtak, in a succession of bad seasons, good cultivators do not let their cattle die. Careless cultivators, however, do allow their cattle to die. I agree in a remark made by Sir Alfred Lyall in a review of a late report on the Revenue Administration of the North-Western Provinces that "a large number of cattle die because their owners take no trouble to find food for them." To give taqqávi liberally for the purchase of cattle may encourage cultivators in habits of improvidence. It is better that 5,000 or 2,000 cattle should die than that the State should encourage their owners in the habits of improvidence. At the same time I must admit that I met, when on tour, an illustration of how useful at the moment taqqávi for bullocks may be when times are hard. In looking over the taqqávi registers in the Dipálpur tahsíl, I found that, in 1882-1883, the number of registered documents had been very small, and the reason given was that, in that year, a liberal grant of taqqávi had been given.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

MONTGOMERY DISTRICT.

(A. H. DIACK, ESQUIRE.)

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Fiscal.—The decrease in the demand is due chiefly to 53 villages being transferred from the fixed to the fluctuating revenue roll, and the decrease in Fixed land revenue. collections is partly owing to the decrease in demand and partly to the entire failure of rains and river inundation, and, therefore, much pressure was not put on in realizing the revenue.

The balances outstanding at the end of the year are under the following heads:—

	1885-86.	1886-87.
	Rs.	Rs.
In train of liquidation	37,353	51,399
Doubtful or undetermined	737	2,376
Nominal	6,946	7,390

Of the Rs. 51,399 in train of liquidation, Rs. 38,808 are under suspension. In regard to the remainder, Rs. 12,591, there are no prospects of an early realization in full, owing to the general depressed state of the district and to the fact of the rabi harvest being much below the average. Every endeavour will, however, be made for recovery of the amount with, at the same time, as much leniency as possible.

The next outstanding item, *viz.*, Rs. 2,376 is under the head "doubtful or undetermined" which includes Rs. 835 on account of diluvion for kharif 1886-87, and Rs. 1,541 on account of 19 villages in tahsíl Gugera, that have applied for fluctuating assessments, the applications having been accepted pending formal sanction of the Financial Commissioner, which will be applied for in due course.

Under the head "nominal" Rs. 7,390 appear as a balance for the year under report, of which the following is a detail:—

	Rs.
Diluvion for 1885-86	2,208
Malikána in regard to leases cancelled	6
Land taken up for the Lower Sohág and Para Canal	30
Revenue of four villages that have been sanctioned for incorporation in the fluctuating roll	80
Remission of the 9 pies fixed revenue rate of villages under the fluctuating system of assessment	5,066

The balances of former years aggregate Rs. 50,894. The collections amount to Rs. 7,079 and remissions Rs. 8,945, leaving a net balance of Rs. 34,870, outstanding at the end of the year under the following classes:—