

	Rs.
In train of liquidation	33,852
Doubtful or undetermined... ..	944
Nominal	74

Of the first item Rs. 23,556 are under suspension and the remainder Rs. 10,296 are due to defaulters, who are in very poor circumstances, and there is, owing to the distressed state of the district as above stated, not much hope of recovery. Of the second item Rs. 751 are on account of 16 villages, in regard to whom applications for remission have been made, but are still pending orders of higher authorities, and Rs. 193 are on account of four villages in Tahsil Gugera, the revenue of which is held under suspension *sine die* and may eventually be remitted. Of the third item Rs. 38 are on account of revenue of two villages that have accepted the fluctuating revenue, the item has been remitted and will be struck off in due course on the annual balance statements, Rs. 15 are in regard to land taken up for the Para Sohág Canal in tahsil Dipálpur and Rs. 21 are on account of diluvion for kharíf 1885-86.

* * * * *

There is again a falling off this year amounting to Rs. 9,783 under the different heads of income enumerated in statement No. III, but the decrease is nominal, as during 1885-86 a large item on account of *tirni-zaidári* fees, held in deposit for several years, was credited to Government under orders of the Financial Commissioner, while during the year under report there was no such accumulation. The collections on account of former years was Rs. 12,120 more than in the preceding year, so that the total *realizations* during the year under report were 2,337, more than in the preceding year.

Under this head there is a large increase of Rs. 27,813 and is due, as stated last year, to the opening of the new Para Sohág Canal. Of the total demand, all but Rs. 7,361 were collected during the year and Rs. 39 were remitted under authority of the Canal Department. The outstanding item, it is expected, will be realized without difficulty during the present quarter.

On this subject the following note has been left by Mr. Troward, Deputy Commissioner, who was in charge of the district last year and has now gone on privilege leave :—

YEAR.	No. of villages admitted to fluctuating assessment.	Previous jama of such villages.	Average jama of such villages since being admitted to the fluctuating system.
		Rs.	Rs.
1880-81	66	38,355	19,092
1881-82	66*	38,355	19,701
1882-83	67	40,955	22,053
1883-84	67*	40,955	21,446
1884-85	67*	40,955	20,602
1885-86	67*	40,955	19,175
1886-87	120	54,279	17,960

* No new villages admitted during these years.

"This is a subject which is daily assuming greater importance in the Montgomery and Gugera tahsils. The figures above given show that a considerable additional number of villages have been admitted to fluctuating assessment during the year under report, and in all probability the number will still further increase. I have visited the greater part of these two tahsils during my cold weather tours, as I considered that their circumstances were such as to call for particularly careful investigation, more especially as regards villages situated in the basin of the Rávi. The result of my enquiries is to convince me that the fluctuating system of assessment is one peculiarly adapted to the circumstances of these villages, as they are almost entirely dependent for their crops on the irrigation derived from the River Rávi. This source of water supply is on all hands acknowledged to be uncertain in the extreme, both on account of the entire uncertainty as to the quantity of water which comes down the river, and which has, for many years past, been extremely small, and also on account of frequent shifting of the position of the river which interferes greatly with irrigation by means of water-courses moving away from their openings and leaving them useless after much labor has been spent upon their construction. Of course this source of difficulty is met, as possible, by so placing the main line of the water-course as to admit of new heads being opened to suit the shifting of the stream, and also by the construction of bunds to draw the

water into the existing openings; nevertheless these expedients are not sufficient in all instances to meet the shiftings of the river, coupled as they have been during the year under report with a very scanty supply of water. It is, therefore, obvious that the circumstances of villages, whose crops depend on irrigation from this river, are precisely those calling for a fluctuating assessment, and I find for the most part that the people of these villages are desirous of entering into such an arrangement.

"This subject was specially reported on by me during the year* in accordance with the instructions of the Financial Commissioner and he subsequently formulated certain proposals for the levying of fluctuating land Revenue at particular uniform rates on the area which actually bore a matured crop; and these proposals have now received the sanction of Government both in respect of the villages already admitted to fluctuating assessment, and also for any others which may hereafter be admitted.†

The main points in which this method of assessing fluctuating revenue from that previously in force is that under the former system the lands were inspected by the Patwari at a time when it was impossible to say whether a matured crop had been borne on them during the past harvest, or would be during the ensuing one, and (though such may not have been the intention of Government) the practical result was that the assessment was made on the area sown, and unless it could be shown that the loss amounted to one-third of the crop no remission was made. Now, however, in consequence of the introduction of the system of careful field to field inspection, harvest by harvest, at a time when the condition of the crops and their ultimate prospects can be estimated with a fair amount of correctness, it has become possible to assess in proportion to the actual produce of the land."

* * * * *

There is a falling off again this year of Rs. 4,663 which is due to the drought prevalent in the district during the last two or three seasons. Numbers of stock owners have emigrated to other districts with their cattle in search of forage. The outstandings at the end of the year aggregated, Rs. 27,499, viz., for 1886-87, Rs. 17,744, for previous years Rs. 9,755. Owing to failure of rains, paucity of grass supply and death of a large number of cattle from starvation, it was considered advisable not to resort to severe coercive measures for the collection of the balances.

* * * * *

Alluvion and diluvion. The ten per cent. rule is in force in this district. The following table explains the effects during 1886-87 compared with previous three years.

* * * * *

Statement showing the area of alluvion and diluvion in the Montgomery district.

Name of river.	Name of year.	INCREASE.				DECREASE.				Remarks.
		Area in which alluvion has occurred.	Jama in which alluvion has occurred.	Area increased.	Jama increased.	Area in which diluvion has occurred.	Jama in which diluvion has occurred.	Area rendered unproductive by water.	Jama rendered unproductive by water.	
RAVI.	1883-84	4,821	Rs. 1,110	1,903	Rs. 888	3,746	649	331	130	
	1884-85	5,749	1,032	1,856	956	6,241	1,583	217	30	
	1885-86	3,617	428	858	270	3,396	863	65	31	
	1886-87	3,502	386	981	403	5,465	1,456	206	77	
	Total	17,689	2,956	5,598	2,517	18,848	4,551	819	268	
SUTLEJ.	1883-84	11,526	2,512	2,066	917	3,520	406	10,410	679	
	1884-85	3,663	1,194	1,775	757	4,383	693	818	161	
	1885-86	5,319	799	2,654	1,052	7,068	2,367	644	239	
	1886-87	5,166	668	1,515	368	4,259	839	1,378	317	
	Total	25,674	5,173	8,010	3,094	19,230	4,305	13,250	1,396	
GRAND TOTAL		43,363	8,129	13,608	5,611	38,078	8,856	14,069	1,664	

The total increase and decrease caused to the revenue by action of the rivers are respectively Rs. 1,825 and Rs. 2,689 or a net decrease of Rs. 864 to the revenue roll.

This year the tendency of both the rivers has been towards loss.

* * * * *

† Secretary, to Government, Punjab, No. 43, dated 25th February 1887, to Secretary, Financial Commissioner, Punjab.

Irrigation.—On this subject the following note has been left by Mr. Troward, Deputy Commissioner :—

“The canals in this district under the Irrigation Department are the Khánwah, Katbra, Upper and Lower Sohág and the Pára. The latter two being new works which are now nearly completed throughout their length, though water was run through them during the year under report as far as the 9th mile on each branch.

“The Khanwáh and Upper Sohág canals command a tract of, approximately, 180,000 acres, of which 60,000 acres are annually irrigable. The villages on these canals have fallen into considerable distress which formed the subject of a special enquiry, the results of which have been embodied in a voluminous report* setting forth the circumstances of each particular community village by village. The matter is under the consideration of superior authorities and further instructions are still awaited. I do not think, however, that the condition of these villages is, as a whole, as bad as it was last year. There has been a better flow of water through these canals than in the previous year; and when I visited the tract in question during October last, I was told by the inhabitants of some of these villages that their prospects for the current harvest were good, though they estimated them at only three-fourths of the full harvest, they might have had if the Khanwáh had run for fifteen days longer than it did.

“This improvement of circumstances, however, in a single harvest could not do away with the troubles which had sprung up during successive seasons of scanty flow in the canals coupled possibly with a want of sufficient lenity in granting remissions for failure of crops and also with what appears to me to be a disproportionately high assessment on wells as compared with those not assisted by canal irrigation.

“The inhabitants of these villages are greatly in debt, and much of their land is burdened with mortgages while their tenants have departed to places where land is to be had on more favorable terms, thus leaving the land-owners without sufficient hands to utilize the whole of the land at their disposal. Some relief has been given to these villages by means of suspension of revenue demand, but more radical measures will probably be adopted on the reports above referred to in order to afford permanent relief.

“All these matters have, however, been discussed in detail in the special report above mentioned, and I have adverted to the condition of these villages merely as forming one of the numerous financial problems to be disposed of in this district. I have mentioned above that the Lower Sohág and Pára canals are new works. As at present designed they are estimated to irrigate an area of about 180,000 acres. The portion of the area commanded which is Government waste land, is now being colonized in accordance with a scheme originated by Colonel Wace, Financial Commissioner, which has received the sanction of Government. This is one of the most important revenue matters in the district and as such has received a large share of attention from both the central and local authorities. The progress of the work has been reported on from time to time, and it will therefore be sufficient for me here to touch for a moment on its leading features. These consist in—

- (i) the demarcation of the tract into suitably sized village areas each watered by its own water-course from the main canal, the boundaries of the village areas in question having been laid down by the Canal Department with special reference to the area of irrigation commanded in each case;
- (ii) the internal demarcation of the village areas into squares of which four go to form a holding averaging about 100 acres;
- (iii) the establishment in these holdings of able bodied colonists from the agricultural classes only one holding being assigned to each proprietor; and
- (iv) the proposal to adopt a system of fluctuating assessment in proportion to the crops actually grown.

“The great object aimed at in these colonies is to establish a reliable body of peasant proprietors, thereby closing the door to any possibility of rack renting on the part of non-cultivating landlords which might ultimately hinder the prosperity of the tract which is now being reclaimed from the waste by means of the construction of costly canals.

“The only canals in this district not under the control of the Canal Department are the Nikki and Sukráwa canals in the Gugera tahsíl. The income in both of these has been assigned by Government to the District Committee, in consideration of the District Committee keeping them in repair. The area irrigated from these canals was during the year under report 2,587 acres from the Nikki and 1,701 acres from the Sukráwa, and the income (demand) derived from them was, respectively, Rs. 1,104 and Rs. 738, while the expenditure on them during the year has been Rs. 6,395 which includes Rs. 5,350 under head ‘extraordinary expenses’ i. e., for construction of water-courses, bund and a bridge. The remainder was for the maintenance of establishment and clearance of the canals.

* See this office No. 457, dated 17th September 1886, to Commissioner, Lahore Division.

"At the close of the year there was a balance due on account of demand for the year in question of Rs. 245 and of Rs. 512 on account of former years. Every endeavour, possible, is being made for the recovery of the outstandings, and it is hoped that the whole or a greater portion will be realized during the current year.

"During the year under report the surveys, plans and estimates for another district canal, to be known as the Deg Distributary, have received the sanction of Government, and the work of construction will shortly be put in hand."

Muhammad Mehdi Khan's is the only private canal deserving notice in this district. It has been fully reported on in previous years. The area irrigated during the year under report was 7,110 acres, viz., 3,734 acres his own lands and 3,376 acres of land not belonging to his villages. The total area irrigated last year was 5,682 acres. The increase this year is due to extension of cultivation.

The system of five-year grazing leases is now in force in this district. As before reported, collections are made through the lambardárs who received a remuneration of two per cent. on the amount recovered by them.

The total demand is Rs. 1,14,421. The decrease is due to death of a large number of cattle from starvation, owing to failure of rains and scarcity of fodder. From the total demand the following deductions are made:—

	Rs.
Lambardári and zaildári fees at 5 per cent.	5,638
Patwári's fees at 2 per cent.	2,176
Local rate at Rs. 7-10-6 per cent.	8,330
Share of Forest Department	22,284
Total	38,428

Leaving the net grazing demand as share for portions of the rakh under control of the Deputy Commissioner at Rs. 75,993; of this Rs. 58,249 were collected, leaving a balance of Rs. 17,744, outstanding at the end of the year. Every endeavour is being made for the recovery of this amount, but there are difficulties to contend with which cannot easily be surmounted. A number of the defaulters have emigrated with their cattle to other districts and to Baháwalpur, in search of pasture, and as their whereabouts are not known, nothing can be done till their return, which it is anticipated will only be, when there is seasonable rainfall and abundance of grass. In regard to the few that are left in the district, it would be hard to press for payment under the existing distressing circumstances of the stock owners. It is anticipated, however, that about half the outstanding items will be collected within the current year. For the remainder steps will be taken as will appear called for from time to time.

Besides the above collections, Rs. 734 were realized on account of "Nauamad" fees belonging to former years. For the year under report, the right to collect such fees was leased out for Rs. 1,500. The following table furnishes the statistics of cattle for four years:—

	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.
She camels	16,190	16,735	16,735	12,227
Male do.	5,551	6,768	6,768	4,889
Buffaloes	31,759	32,027	32,027	23,286
Cows	1,21,973	1,27,442	1,27,442	1,22,345
Goats and sheep	3,88,667	4,35,534	4,35,534	3,16,746

The tirni-yielding area and net demand during the year under report and three preceding years are as below:—

Year.	Area in acres under District and Forest Department.	Jama after deducting cost of collections and expenses.	REMARKS.
1883-84	2,161,936	Rs. 1,26,195	The figures include share of the Forest Department which is divided between that and this department in proportion to the areas managed by each.
1884-85	2,156,393	1,33,020	
1885-86	2,151,029	1,33,020	
1886-87	2,149,495	98,278	

Some remarks under this head will be found at subject No. 10 (b).

The following note on this subject has been left by Mr. Troward for insertion.

"The *tirni* is one of the most important items of income in this district, a large proportion of the inhabitants being engaged in the occupation of cattle breeding.

"In the year 1884, instructions were issued by Government for bringing the *tirni* assessment as nearly as could be, under the same system as now obtains in the Mooltan district, the chief feature of that system being the substitution of five years' contracts with the *tirni* paying villages for the annual enumeration of cattle and thus setting the cattle owners free from the annoyance of frequent inspections by subordinate Government officials. From the time of joining this district in 1885, I used my best endeavours to realize the wishes of Government on this subject, and the results for 1885-86 were briefly touched on in last year's Revenue Report, and the subject was gone into at length in a special report* regarding it. There remains, therefore, little for me to say, except that the assessment and collection of *tirni* have been proceeded with during this year on the same lines as already indicated in the reports above referred to.

"As already noticed in those reports the two great difficulties I have had to cope with were the assessments for a period of five years being made at a time, when the number of cattle actually in the district was far below its normal average, and secondly, the systematic endeavours of the zamindars to hide the correct numbers of their cattle. The first of these difficulties I endeavoured to meet by making a due allowance on the one hand for the cattle which had actually died of starvation, and on the other for those which had gone temporarily to other districts to obtain grazing, but which might be expected to return to this district before the period of the five years' contracts had expired which was done by assessing the *tirni* of the first two or three years of the contracts at lower rates than for the later years of the term. As regards the second of these difficulties I have endeavoured to arrive at an approximation of the true actual numbers of cattle by a comparison of the numbers found on enumeration during a period of five years past, with the numbers now found on enumeration; the question for decision being whether the difference fairly represented the number of cattle which might be supposed to have died or temporarily left the district, or whether it was so excessive as to indicate that cattle had been removed to escape enumeration. As a matter of fact, I may note that in almost every case where I have first had the cattle produced by a village enumerated, and subsequently again unexpectedly enumerated the cattle of the same village in order to test the correctness of the previous enumeration, I have discovered that the cattle found on the unexpected enumeration not only far out-numbered those produced on the first occasion but that they out-numbered also the average which I had fixed upon my calculation.

"The matter is one requiring constant attention and much discretion in applying the general principles, I have indicated above to village by village individually, but while I have endeavoured to protect the interests of Government in this important branch of revenue, especially with reference to the fact that the assessments are to remain in force for five years; I have on the other hand, endeavoured to show due consideration for the cattle owners, who are undoubtedly passing through a period of much distress, which, though now mitigated in comparison of what it was last year, is still what in an ordinarily prosperous district would be considered very unfavourable.

The five-year arrangement appears on the whole to meet with the approbation of the people, and I now find that villages which at first were willing to take contracts for a term of years are now coming forward to do so.

The subject is one of great importance and deserving of much attention, for although the spread of cultivation will, it is to be hoped, in time gradually diminish the enormous herds of this district, whose existence, I consider, to be rather a hindrance than otherwise to its advancement; still there must always remain a considerable area which can be utilized for nothing else but grazing and a numerically important section of the inhabitants will, therefore, in all probability, continue for many generations to live by cattle-breeding."

Wood and rakh management. *viz.* :— The area under direct management was 2,208,439 acres,

	Acres.
Under Forest Department	546,518
Military (Probynabad stud farm) Department ...	3,000
Under Deputy Commissioner's management ...	1,658,921

The income is derived, as stated in last year's report, from leases of waste lands, grazing fees, *kásht báráni*, sale of wood, dyes, &c.

The purposes for which wood was taken are the same as stated in last year's report, the income under this head amounted to Rs. 2,069, against 4,106, the preceding year; for reasons of decrease see remarks under subject No. 11 (c) of this report.

* This office letter No. 428, of 3rd September 1886, to Commissioner and Superintendent, Lahore Division.

This year the area given out under káshṭ bārání cultivation was 5,335 acres, as such cultivation is dependent chiefly on rainfall, which was this year very scanty, hence the decrease in the area given out on lease, which is only for a single harvest. The income amounted to Rs. 8,723 which includes Rs. 4,344 on account of previous years. The outstanding items on 31st March 1887 were for the year under report Rs. 3,981 and for former years Rs. 1,932.

The Tahsildárs are not sanguine as to the recovery of the whole of these amounts owing to many of the defaulters having absconded, but their return to the district is anticipated if there is a favorable rainy season, when every endeavour will be made for the realization of these sums.

Agricultural advances.

The agricultural advances for the years 1885-86 and 1886-87 are as follow :—

	1885-86.	1886-87.
For land improvement	30,000	25,000
„ purchase of seed grain	1,400	...
„ „ bullocks	2,100	1,000

Both years' figures represent the full amounts of the assignments. The number of applicants this year were for land improvement 72, for purchase of bullocks 8.

The following works were completed:—

New wells	34
Repairs to old wells	11.
Cleaning and repairing chars	6
Construction of a bund... ..	1

Sixteen pairs of bullocks were purchased. In regard to the last, one applicant took an advance of Rs. 200 for the purchase of two pairs of bullocks, but subsequently left for Bhopál without buying the animals or refunding the amount. The Bhopál authorities have been addressed with a view to the early recovery and transmission of the amount to this office. Another applicant took Rs. 80 for the purchase of two pairs bullocks but invested only a portion of the amount in one pair, the difference Rs. 48 was refunded by him.

The work in progress were as usual, inspected by the Tahsildárs and Náib-Tahsildárs during their tours.

The outstandings will, it is expected, be recovered during the current year, much pressure has not been applied owing to the exceptional badness of the last three or four seasons.

Patwáris and Kánúngos.

The following is a copy of the remarks under this head left by Mr. Troward for insertion in the Revenue Report:—

“During the year under report endeavours have been made to bring the patwáris staff of the district better acquainted with the revised patwáris rules and the working of the new system. As judged of by the test of examination the results have not been satisfactory; for at the examination held by the Director of Settlements in December 1886 out of five kánúngos and five patwáris who presented themselves for examination only one patwári succeeded in passing; from six of the kánúngos who had similarly failed at the preceding examination held by the Director in May 1886, the salary of one was reduced from Rs. 30 to Rs. 25 a month. Apart from the examination test, however, I think I may say that the patwáris of this district are as a whole improving in the practical working of the new system, nor does this involve anything of a paradox, for in doing his actual work with his manuals beside him it is quite conceivable that a patwári should be able to show a practical acquaintance with the *modes operandi* of the rules much greater than he might be able to exhibit, when relying on his memory alone. Of course, I do not say this by way of excuse for patwáris who have failed to pass the examination, but merely to show that a general, if slow, improvement in the work of the patwáris is not incompatible with the unsatisfactory results of the examination.

“A matter on which I think some remarks may be made in this report is the accommodation for Tahsildárs and Náib-Tahsildárs during their tours. These officials are required to be out on tour for 15 days in the month for 7 months, but no tents are provided for them or means of carrying official papers, books, &c., from place to place, and the necessary result is that they have to depend on the hospitable assistance of the villagers for meeting their requirements in both these particulars. I think it would put these officials in a more independent position if funds could be provided sufficient to pay for the carriage of a small tent and office registers.”

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

MOOLTAN DISTRICT.

(MAJOR J. B. HUTCHINSON.)

* * * * *

As regards this item Rs. 2,289 and Rs. 1,922 was suspended for lands on the Sidhnai Canal which came under irrigation in kharif 1886. In reality this is only nominal, but sanction has not yet been obtained to strike it off. The villages paid in the new canal revenue in its place.

Rupees 210 is remission of canal revenue for kharif 1886 for which sanction has been asked, Rs. 140 is for revenue of land taken up for the new fort, and Rs. 17 for lands taken up for the Sidhnai Canal.

* * * * *

Rupees 8,515 are shown as doubtful, of this Rs. 8,312 is for kharif 1942, was suspended by order of the Financial Commissioner and regarding which the orders are to recover when there is a good year. Part of this will, however, be struck off as several villages have accepted the new canal rates.

* * * * *

Fluctuating and miscellaneous land revenue. The following table shows the income this year as compared with the previous year :—

YEAR.	Fluctuating land revenue.	Miscellaneous.	Total.	Received for former years.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1885-86	1,01,201	1,06,774	2,07,975	56	4,540
1886-87	94,578	94,843	1,89,421	4,527	280
Difference	-6,623	-11,931	-18,554	...	...

The floods in all three rivers were deficient, and, therefore, there was decrease in the assessments on fluctuating lands.

* * * * *

The balance uncollected is small and will be dealt with further on, it is not on account of revenue due on lands assessed with fluctuating revenue. The assessment of these lands for the year was Rs. 82,560 as compared with Rs. 90,106 of the year before, and Rs. 81,773 at settlement. The system is one well adapted to this district, and the arguments in favor of it apply not only to the lands on the edges of the rivers, but also to the high lands where cultivation varies every year with the rainfall to a very large extent. The demand was easily paid this year together with the balance which was suspended the year before :—

River.	Assessment circle.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ravi ...	Beit Serai Siddhu ...	8,935	7,952	7,918	10,774	9,024	9,101	11,581	9,267	10,702
Chenab ...	Hitar Do. ...	6,679	6,642	6,032	7,455	8,143	7,091	9,131	8,495	8,458
	Do. Mooltan ...	13,716	14,603	15,856	18,101	17,909	16,335	19,197	18,408	18,498
	Do. Shujabad ...	4,835	4,463	4,850	22,125	21,290	18,715	22,864	20,429	19,740
	Do. Lodhran ...	16,897	16,460	17,331						
	Total Chenab ...	42,127	42,168	44,069	47,681	47,342	42,141	51,192	47,332	46,696
Sutlej ...	Lodhran ...	13,968	12,869	9,733	13,540	12,833	9,930	14,774	13,011	13,848
	Mailsi ...	16,743	11,556	13,244	14,099	13,144	12,553	19,277	15,131	14,460
	Total Sutlej ...	30,711	24,425	22,977	27,639	25,977	22,483	34,051	28,142	28,308
	Grand Total of district ...	81,773	74,545	74,964	86,094	82,343	73,725	96,824	84,741	85,703

The above statement shows the variations in fluctuating assessments since 1878-79. There is a total increase this year of Rs. 965 in the whole district as compared with last year, Rs. 3,933 as compared with the year of settlement. The tahsil variations between 1885-86 and 1886-87 are so small as to need no remarks. The system is popular and several villages have asked to be brought under the system, though they are not under the influence of the rivers. In a district like Mooltan where the cultivation varies so much from year to year according to circumstances, the fluctuating system is peculiarly appropriate, the only difficulty being that of getting in correct measurements.

All the Sidhnai Canal lands are now under fluctuating assessment and the measurements are, I believe, well done. In last year's report I made lengthy remarks on this subject and it is not necessary for me to repeat them again this year. I only say that my opinion remains unchanged.

This is ordinarily known in the district as "Besbi Nahri." All khátas which were not assessed with canal revenue at settlement and which have taken water advantage rate. water since pay at the rate of 8 annas per acre.

The girdawari as compared with the previous year was as follows:—

	Kharif.	Rabi.	Total.
1885-86	5,031	4,946	9,977
1886-87	5,024	5,478	10,502

The demand based on the rabi and kharif of 1886 was as follows:—

Rabi	1886	4,946
Kharif	1886	5,024
Add amount erroneously omitted		9
Balance of previous year		78
Total Rs.		10,057

Deduct.

Erroneously charged and struck out, see letter No. 1609, dated 19th March 1887, from Senior Secretary to Financial Commissioner...	Rs. 13 0 0
Paid in advance previous year	354 0 0
	367

Balance to be recovered Rs. 9,690, of which Rs. 9,593 was paid in during the year and Rs. 50 after the accounts were closed leaving Rs. 47 which will be recovered with the rabi instalments.

There is an increase of about Rs. 500 in the demand for rabi 1887 which requires explanation.

Under the rules laid down at settlement 8 annas is to be charged per acre of irrigation on all khátas which take canal water and were not assessed at settlement with canal revenue. But I found this had not always been done as regards sailaba lands; canal irrigation has, in some instances, been extended to these lands, and sometimes they have been assessed with canal revenue, 8 annas per acre, in addition to the fluctuating rates of the tahsil, sometimes they have not been so assessed. The practice has not been uniform in the Mailsi and Lodhrán tahsils. After considering the question it appeared to me right and just that the annas 8 should be assessed in addition to the fluctuating rates. It must be remembered that the lands under fluctuating assessment pay no revenue at all except on crops, and if these crops are aided by canal water it is only right that the water should be paid for; lands under fixed assessment pay the usual land revenue plus annas 8 per acre if they take the water. The annas 8 is the price of the water, and a man may take it or leave it as he chooses. I accordingly issued an order that the annas 8 per acre was to be uniformly assessed on all lands taking canal water and not assessed with canal revenue at settlement.

Water began to flow in the Sidhnai Canal at the end of May 1886, and under sanction of the Financial Commissioner's letter No. 196 C., dated 6th August 1886, was granted to old village and sirbhawasti lands for the kharif crop. Rupees 2 per acre of crop was the rate fixed, and the fixed revenue on the lands taking the water was remitted.

The assessment on the lands thus irrigated came to Rs. 13,082-8-0. The fixed revenue on those lands was Rs. 1,922, being a profit of Rs. 11,160-8-0. The whole of the demand has been recovered and credited to the Canal Department.

The Government lands on the canal were not measured up and given out until the cold weather, so did not come under cultivation in the kharif of 1886.

In this district all land under fixed assessment which is carried away by river action is struck off the rent-roll. If it is again thrown up by river action it is brought under fluctuating assessment. As a rule all the lands near the river banks are under fluctuating assessment so there is very little annual change shown in the rent-roll, and no further remarks are needed.

Land acquisition.

The following principal items require notice.

(1). Rupees 3,122-4-0 paid for 14 acres 6 poles of land taken up for widening Lar Nángui of the Bhakhtuwalí Canal in the Shujabad tahsíl. The land was of the best quality and houses and mango trees had to be paid for. The owners demanded Rs. 200 per acre. The award was Rs. 160 per acre. The District Judge, to whom the case was referred, upholding the order of the Collector.

(2) Rupees 1,220-5-10 awarded for 13 acres 2 roads and 22 poles taken up for the Sind-Sagar Railway. The award was made by the Collector and accepted. The rates paid were as follow :—

Cultivated land	...	...	Rs. 40 per acre.
Waste	...	...	" 10 "
Unculturable	...	...	" 4 "

This is the only new work in the district that needs mention.

(3) Rupees 24,167-4-9 paid for land taken up for the new fort at Mooltan—

		Rs.	A.	P.
Land	...	14,284	5	9
Houses, &c.	...	9,882	15	0

The area of land paid for was 278 acres 9 poles, and was valuable land irrigated by canal water and close to cantonment, the rate finally decided was therefore not high. The case was decided by the District Judge whose award was slightly higher than the Collector's for houses and wells, &c.

Besides the above three items Rs. 11,655-0-10 was awarded by the District Judge for land in Daulatabad village taken up for the new fort, but the sum has not been paid as there is a dispute among the owners as regards shares, and the files are still with the District Judge, three other cases are still pending in the District Judge's Court, the oldest of which was sent to him on 20th January 1886 ; they are only petty cases.

* * * * *

Canals under Irrigation Department.

Irrigation.—There is a large decrease in the area irrigated by canals on both rivers this year as is shown by the following table :—

Year.	ACRES.			
	Chenáb.	Sutlej.	Rávi	Total.
1883-84	146,676	172,432	...	319,108
1884-85	177,946	193,082	...	371,028
1885-86	154,030	207,423	...	361,443
1886-87	135,987	182,217	6,541*	324,745

* Kharif 1886 only.

These figures are compiled from the girdáwari of the kharif crop, when the patwáris enter up in pencil the area prepared for the rábi. The *exact* rabi area cannot be shown in time for this report as the girdáwari is not completed in time.

The rabi irrigated area on the Sidhni Canal is not shown at all in this return, for most of it was broken up and sown in December and February after the kharif girdáwari was completed. The area was about 40,000 acres.

The correct areas will be shown in the Agricultural Statistic Report which will be submitted in October. I think it would be better if remarks under this head and also under head No. 6 could be entirely put off and disposed of with the Agricultural Statistics Report.

This shows a decrease of 20,817 acres on the Chenáb and 25,206 acres on the Sutlej.

On the Chenáb the principal decrease was on the Wali Muhammad canal, *viz.*, 14,148 acres. There was also a decrease on the Dumana Largana of 4,125 acres and the balance decrease is nearly made up on the Shahpur canal. These three canals take out of the Chenáb at the same place, a creek near Jhok Vains in the Serai Siddhu tahsíl. This creek silted badly in 1885-86, the result was that water came late and the canals worked badly all the year.

Every effort was made to remedy matters but without avail. I went myself to the head in May with the Superintending Engineer, and an attempt was made to cut a new head and that did some good, but the canals worked badly all the year. The Jajju Hutta was considerably damaged in 1885 by the river, and the new diversion would not hold a full supply of water at first. Towards the end of the season the head silted up.

The Mutti Thal, Khadir and Tahirpur Secunderabad canals worked well throughout. The remainder were below the average.

On the Sutlej the Sardarwah fell off to the extent of 12,915 acres. This, I think, was not so much the fault of the canal as of many of the cultivators at the tail who neglected to clean out their water-courses.

The river rose early and maintained a fair height until September when it fell suddenly, and there was consequently a considerable falling off in the rabi area.* The canals worked very well as a rule throughout the season, but serious breaches took place in the Diwanwah-Mailsi in August which caused some damage.

The following remissions were granted under the rules in force for the Mooltan canals as compared with the year before:—

	Kharif.	Rabi.	Total.
	Rs.	Rs.	Rs.
1885-86	281	201	482
1886-87	237	228	465

The remissions were principally on the Wali Mahomed Canal. There was no application for remission in the Mailsi tahsil.

It is curious that though old cultivation fell off there was a rise in the extra irrigation from 9,977 acres in 1885-86 to 10,502 acres in 1886-87. I think, however, that this is partly due to certain areas on the sailaba lands regarding which there seems to be some doubt as whether they should be assessed or not.

They were not assessed at settlement with canal revenue, and, therefore, I hold that if they take water the usual annas 8 per acre must be paid. Hitherto, however, being lands assessed under the fluctuating system, no demand for canal water was made. This was, I think, wrong. The fluctuating assessment only takes the place of the fixed assessment on other lands and has nothing to do with canal assessment. If the owners take water for their crops they should, I think, be charged for it. The whole question is being referred.

During the year Rs. 3,20,094 were credited to the Canal Department as compared with Rs. 3,20,164 of the year before.

It only remains to notice the Sidhnai Canal. During the cold weather of 1885-86 the Government lands were measured up as far as possible, but the work was not sufficiently advanced for any distribution of land till the cold weather of 1886. In May, however, the canal was opened and under sanction of Government water was given to old village lands and sarbhvasti plots. The canal being quite new and the banks not having consolidated there were frequent breaches during the season; the result, however, was very satisfactory and showing over 6,541 acres of good kharif crops, principally jowar and cotton. Liberal allowances were made for kharaba, being the first season and the water only being supplied irregularly, it was important to encourage the cultivators. The rabi crop of 1887 is excellent and is about 40,000 acres.

Before leaving this subject I must notice the steady decline in the cultivation of indigo in the south of the district; this is put down to the heavy chher demand on that crop. The whole question of chher labor is under consideration, and I trust that something may be done to relieve indigo crops which I do not think should be put at so high an assessment.

There are only two private canals of any importance in the district, the Hájíwah and Ghulamwah, both in the Mailsi tahsil. The irrigation on these canals is shown below:—

	1885-86	1886-87
Hájíwah	21,670	25,528
Ghulamwah	4,854	5,463

Both of these canals are prospering. The owners are men of high standing and live for the most part on their estates, which I believe to be the main secret of success in agriculture. Ghulam Kadar Khan, Khagwani, though a very old man, himself supervised the clearing out of the Hájíwah. Flourishing villages, which have been well laid out in streets, are springing upon both these canals.

Barkat Ali Khan, late Extra Assistant Commissioner, to whom a large grant of land was made some three years ago in the Serai Siddhu tahsil near Talumba, has just completed a new canal from the Ravi. The work has been carefully laid out and executed by an experienced native Engineer and will, I hope, prove a success.

Administration.—The total number of warrants issued for realization of revenue was 3,498, a large increase on the preceding year which will be explained below. The following table shows the heads under which the warrants were issued as compared with last year:—

* Especially on the Diwanwah where the loss was to the extent of 12,000 acres.

	1885-86.	1886-87.
By Government against lambardárs	2,245	2,571
Lambardárs against Khewátdárs	469	927
Zar-i-Nagha	305	362
Chokidára	12	131
Tirni	419	466
Jagír	1	4
Taqqávi	10	246
Serai		5
Income Tax		45
Ferries	1	10
Sajji	2	5
Drugs		2
Spirits		2

The increase in warrants issued by Government against lambardárs is not great, and may be put down to instructions issued by me that there should be no delay in getting in the revenue. If the instalments are not paid on the date due action should be taken at once. This is very important. The dates for payment of instalments are fixed in each district with special reference to the dates by which crops are supposed to have been harvested and taken to the market. It is then that the owners have means to pay. If there is any delay, it is probable that their money will soon disappear and they will have to borrow and so get into debt. It is, therefore, merciful and right to take action at once—and the minor process of issue of warrant is then likely to be effective and save severer processes after.

The increase in warrants taken out by lambardárs against khewatdárs is, I believe wholly attributable to an error in former procedure. Formerly a lambardár used to take out one warrant against all the defaulting khewatdárs in his village. Sometimes 10 or 15 names would be entered in one warrant. The necessary result was confusion. The warrant might be served on some, not on others who might be absent; some might pay up, others might abscond. In some cases further action might be necessary and so on, 10 or 15 files might be afterwards made up, and the foundation of all would be one warrant, which could not be filed with all. My instructions were, therefore, that when a lambardár applied for warrants he must take out a separate one against each defaulter.

The increase in warrants taken out by lambardárs for payment of chowkidára is noticeable. I think it may be attributed to my instructions that the order regarding production of chowkidárs' receipts at time of paying in revenue was to be strictly observed. Hitherto it has been a dead letter, and the result was that many complaints came to me of chowkidárs not being paid.

There is a large increase of warrants issued for realization of taqqávi balances. This had been not so much for the fixed instalments due by men who have completed their works, as against men who have taken large advances and misapplied the money, against such men energetic action has been taken.

There were no cases of personal imprisonment during the year and only 18 cases in which property was distrained, in only four of which were sales held. This, I think, shows that my remarks regarding immediate action by warrant when an instalment falls due are correct.

There is a large falling off in percentage of disbursements on receipts, this is owing to the removal of the Itlák Navís from 1st July under orders of the Financial Commissioner. Peons were never engaged for more than 14 days at a time. They were paid at the rate of Rs. 5 a month. The numbers engaged varied from 7 to 16 in different tahsils for each kist.

Out of the total demand of Rs. 2,624, Rs. 2,597 were recovered, leaving a balance of Rs. 27.

In this district the tirni is given out in contracts for five years. This is the last year under the contract, and accordingly considerable care was taken in the enumeration of the cattle in order to have a fair basis for the assessment of the next five years contract.

The following table shows the result of the enumeration as compared with the previous year:—

1	2	3	4	5	6
Kind of cattle.	Year.	No. of head assessable.	No. of head not assessable.	Rates paid by owners.	Amount.
Female camels	1885-86	11,284	5,633	2-0-0 to 0-8-0	17,634
	1886-87	12,654	6,152		
Male camels	1885-86	4,438		2-0-0 to 0-6-0	4,466
	1886-87	7,606			
Buffaloes	1885-86	20,411	7,223	1-4-0 to 0-1-0	13,931
	1886-87	24,387	9,624		
Cows	1885-86	76,244	20,717	1-0-0 to 0-1-0	27,995
	1886-87	98,623	25,826		
Sheep and goats	1885-86	343,528	58,178	0-2-0 to 0-0-1	21,244
	1886-87	414,830	58,928		

This is an interesting table showing a very large increase in the cattle in the district. I am inclined, however, to think that the increase is more nominal than real, and is only owing to the careful enumeration. One thing, however, is certain, viz., that the numbers shown do not exceed the real numbers, for the lambardárs of each village signed the returns as correct, and it was to their advantage to show too few rather than too many cattle as they all knew the time had arrived for the new contracts.

Column 5 is interesting as showing how the demand varies in different villages, the sum due is realised by the lambardár contractors who distribute it over the owners of the cattle. In cases where the grazing grounds are far off the demand is very low, in other cases it is up to or above the settlement rates.

The demand for the year was made up as follows :—

	Rs.
Due on contracts	85,320
Balance from previous year	197
Jhok not contracted	19
Total	85,536

The whole of this was collected, except a small sum of Rs. 29 due in the Lodhrán tahsíl which will be recovered without difficulty this year.

Four hundred and sixty-six warrants were taken out for recovery of tirni as follows :—

Tahsíl.	1885-86.	1886-87.
Mooltan	30	48
Shujabád	59	76
Lodhrán	98	87
Mailsi	153	205
Serai Siddhu	79	50

The increase is principally in the Malsi tahsíl. The grazing lands lie principally in the centre of the district, the area for grazing has been considerably decreased :—

Year.	Acres.	Year.	Acres.
1883-84	1,772,247	1885-86	17,64,712
1884-85	1,767,957	1886-87	16,69,391

The decrease is owing to extension of irrigation principally the Sidhnai Canal.

The receipts were credited as follows :—

	Rs.
To Government	71,671
„ Patwáris	1,709
„ Lambardárs	4,274
„ Local rates	6,627
Paid to forests fixed payment	1,225

During the cold weather I went round the whole district and arranged for the next five years' contracts. This will be reported separately, but I must note here that notwithstanding the large increase in head of cattle shown there must be a considerable decrease in the tirni, because the area for grazing has much decreased and because the new Sidhnai Canal had practically cut large portions of the Serai Siddhu and Mooltan tahsils off from the grazing grounds, and the cattle henceforth must graze on their own village lands.

* * * * *

The following table shows the income from the waste lands during the last two years :—

YEAR.	Tirni.	Wood.	Maljhuma on land leased.	Sajji.	Main.	Grass.	Munj.	Kankar.	Sales of land.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1885-86	71,339	15,999	171	8,660	210	318	19	22	8,808	1,05,546
1886-87	71,671	10,370	313	9,656	199	68	86	22	801	93,186

As regards the income from tirni it is practically the same in both years.

As regards the decrease in income of wood the cause is that in 1885-86 large payments were made by Shujawal Hira and Barkat Ali Khan who took lands on lease.

* * * * *

The District, Forest and Tirni establishment is now placed under the control of the Forest Officer, and there can be no doubt that the forests are better looked after than

formerly. The Forest Officer is constantly out in camp and is responsible that the establishment does its work. The Tirni establishment is engaged all the cold weather in the enumeration of cattle, and have constant employment in arranging for the transfers of cattle that take place between villages and consequent change in the internal demand.

* * * * *

During the year Rs. 66,421 were advanced for 167 works, of these 118 are on the new Sidhnai Canal for which Rs. 41,976 were advanced. These are Agricultural advances. all advances for water-courses. Next year, I anticipate a demand for advances for wells. As settlers take up the land and start homesteads, they will need wells and will certainly ask for advances. I was in hopes that the demand would have been made this year, but I was disappointed. The fact is that the immigrants are mostly from the Lahore, Amritsar and Gurdáspur districts, they only obtained their grants in the cold weather of 1886-87, and will not really start work to any great extent till after they have cut and gathered in the crops they have in their own districts.

Only one advance of Rs. 70 was taken for purchase of cattle.

The following table shows the work done and undertaken during the year :—

	New Wells.	Repairs to wells.	Digging water-courses.	Other works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at close of last year ...	258	67	15	83	423
Advances this year ...	37	27	125	28	217
Total ...	295	94	140	111	640
Completed ...	171	62	131	88	432
Balance at close of year ...	124	32	9	43	208

Of this balance works in hand 69 are more than half finished ; 41 are two-thirds finished, 44 are three-fourths finished, 54 are just being begun.

The inspections made and recorded are as follows :—

					Works visited.
By Assistant Commissioner and Extra Assistant					
Commissioner ...	...	...	...	...	21
„ Tahsildárs ...	...	...	...	...	312
„ Náib-Tahsildárs ...	...	...	...	...	168
„ Kánúngos ...	...	...	...	...	27
Total ...	...	...	...	...	528

But this does not in any way show the number of visits paid to each work. The subject has had my special attention and I have frequently urged the Tahsildárs to keep a watchful eye on all works in hands.

I visited several works myself when on tour and satisfied myself that the works were really done.

The demand during the years was as follows :—

Detail.	Advances for improvement.	Advances for seed and cattle.	Total.
	Rs.	Rs.	Rs.
Balance due in 1885-86 ...	3,914	302	4,216
Fell due in 1886-87 ...	54,476	1,547	56,023
Total ...	58,390	1,849	60,239
Paid in ...	49,282	1,656	50,938
Balance ...	9,108	193	9,301

Of this balance Rs. 5,578 is for works which have not been completed and the money has been misapplied, and consequently orders have been given for immediate recovery. Rupees 1,498 fell due just at the end of March and could not be paid in time for the year's accounts.

Rupees 764 were recovered after close of the year.

Thus Rs. 1,461 only is the real balance of instalments not paid in time. For this processes have been issued. During the year Rs. 232 were recovered as compound interest.

Revenue business.

The total number of cases under Section 45, Act XVIII of 1884, filed during the year was 548 as against 468 of the previous year.

One hundred and thirteen cases remained for disposal at the end of the year, but this was owing to 70 cases having been filed by one person, Ghulam Kádir Khan, just at the close of the year. These cases are all for share of produce in return for canal water supplied to cultivators of private lands. I am of opinion that such cases should have been all decided on the civil side as they are not by a landlord against his tenants, but by the owner of a canal against people who are in no way connected with him, except as irrigators from his private canal. The District Judge, however, held a different view and the result was that they are now filed in the Court of Rai Bhowáni Dás on the revenue-side, and it remains to be seen what the result will be.

Under heading No. 22—Patwáris and Kánúgos, there is a great difference as compared with last year. In 1885-86, 810 cases were shown, in this year only 501. The difference, however, is nominal and arises from a change in the method of keeping the files.

Formerly every single application for even one day's leave from a patwári found a separate file. This caused so much unnecessary trouble, not only to the Moharrirs preparing the files, but also to the Record-keeper, that I directed such applications should all be put up in one file for the year, and sent to the Record Office at the close of the year.

This is only a sample case of the way in which work may be very considerably reduced. During the year I went carefully through lists showing all the different kinds of files that are prepared in the executive line of my office, and I found that in most cases I was able to reduce the purely manual routine work of the office, which in late years had grown out of all bounds. This is a point to which I would invite particular attention as I am sure that in many offices work might be similarly reduced. Heading No. 32 and 973—cases appears heavy, but this is owing to the Sidhani Canal work. I would note that the number shown is the number of cases in which land was given to the applicants. Several hundred applications were refused, and these have all been formed up into one file, otherwise the work in the the office would have been overpowering.

There is only one estate under the Court of Wards in this district, the infant sons of Mullán Ramzán, late Zaildár of Kabirpur. The boys are at school. Next year I hope to send the elder to the Aitchison College, Lahore.

On the 31st March 1887, there was a balance of Rs. 4,423 to the credit of the estate, notwithstanding that during the year Rs. 1,307 were expended in redeeming the family ornaments from pawn.

These ornaments are now deposited in the Treasury for safe custody. The mother of the wards has now left the house and married elsewhere, her departure is a matter of congratulation. She was by caste a prostitute and would not remain quietly at home.

Revenue and Judicial records are kept in one room. The records regarding one village are kept in one bundle. Civil, Criminal and Revenue cases being tied up separately in each bundle.

Three general registers are kept up for the three departments. The work of destruction of records has been carried up to 31st March 1886 in all three departments.

Sixty-four thousand seven hundred and sixty-seven files were destroyed during the year; the Moharrirs being kept strictly to the work for which they are appointed. Pulleys have been put up in the record room to facilitate the raising and lowering of village bundles from the upper galleries; this has proved a great boon, not only saving labor of carriage up and down but also saving damage to the bundles.

Tours of officers.

A detail is given below shewing the tours made by each officer.

It will be seen that the district has been most thoroughly inspected during the year. I myself was in camp for nearly six months.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

JHANG DISTRICT.

(BARON J. BENTINCK, ESQUIRE.)

* * * * *

Fiscal.—The total demand amounted to Rs. 3,13,848 against Rs. 3,11,745 in 1885-86; the percentage of collections is the same as last year, viz., 99 per cent. The balance outstanding at the close of the year was Rs. 4,431 against Rs. 2,431 in 1885-86, of this Rs. 1,495 is in train of liquidation, viz., Tahsíl Chiniot Rs. 1,464 and Shorkot Rs. 31, of which Rs. 19 are on account of suspension of revenue sanctioned by Commissioner's No. 158, dated 30th June 1886, till rabi next, owing to hail-fall in Mauza Wára Thatta Muhammad Shah. Rupees 760 have been realized since the close of the year in the Chiniot tahsíl, and measures are being taken for the recovery of the remainder. Rupees 355 are in balance pending remission on account of diluvion in kharíf 1886, and Rs. 2,581, constitute a nominal balance, being the amount of jama reduced of Mullánwála well by Financial Commissioner's No. 2894, dated 27th April 1886. Diluvion for 1885-86, vide Financial Commissioner's No. 4906, dated 13th July 1886, the introduction of fluctuating system in the 12 villages held by the Sayads of Rajoa under Financial Commissioner's No. 5299, dated 28th July 1886, the cancellation of leases of 7 wells and remission of jama of Muhammadwála well sanctioned by Financial Commissioner's Nos. 7359 and 7712, dated 6th and 17th November 1886, respectively.

The gross increase in the rent-roll amounts to Rs. 2,496 as follows:—

	Rs.
Resumed maáfi	580
New wells leased	1,896
Progressive jama	20

The decrease amounts to Rs. 393, of which Rs. 386 are on account of reduction of assessment on wells and Rs. 7 owing to diluvion. The net increase has been Rs. 2,103. The demand was collected without difficulty.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

LAHORE DISTRICT.

(W. O. CLARK, ESQUIRE.)

* * * * *

Fiscal.—As reported last year, a good deal was done last year for the relief of the villages on the Rávi which had suffered owing to the failure of floods in the Rávi. The matter received much consideration this year also. Under orders of the Financial Commissioner an attempt was made to introduce the system of fluctuating assessments in these villages. Both Rai Karam Chand and Mr. Fenton endeavoured to persuade the distressed villages to accept this system, however without success. The people objected to any increase of the settlement revenue rate of assessment, and as the revenue rate at settlement was in many cases not more than 6 annas an acre, this was clearly too low an assessment to put on the cropped area.

It was, therefore, found impracticable to introduce this system, and relief was given in distressed villages by remitting the revenue of such lands as had fallen out of cultivation owing to the failure of the floods.

* * * * *

Irrigation.—This year the Bári Doáb Canal was closed during February and the beginning of March. Canal crops suffered much from drought. The zamíndárs were loud in their prayers that the closure might take place in January and not so late in the year as February, and undoubtedly granted that there is no rain at all in the cold weather, the best time to close will be January. I understand that it was the intention of the Canal Department to close on the 1st January, but as no rain fell the closure was postponed, in the hope of rain falling. As, however, no rain did fall the delay in the closure was unfortunate, but it was probably the right course to take, it was impossible to calculate that rain would not eventually fall.

Notice this especially because the zamindárs felt and expressed themselves very strongly on the subject. They had not understood the real cause of the delay in closing, and had several absurd rumours on the subject, one was that Government found the days so short for work in January, that they postponed the closing till the days got longer. This they said saved Government a few thousands of rupees, but lost the zamindárs' lacs.

Administration.—Tirni is still collected on the amáni system; there has been some difference of opinion with the Conservators of Forests about leaving the tirni to the zamindárs of villages adjoining the rakhs. It has now been decided by the Commissioner that this should be tried at least in some cases, and arrangements are being made to leave some of the rakhs at the average income of the previous three years to some of the zamindárs of villages adjoining the rakhs.

The long pending question of the settlement of the lessees' rights in the Lahore rakhs is now in a fair way of being disposed of. I accompanied Sir William Davies on a tour through the rakhs of this district, and he passed orders as to what has to be done as regards every rakh in the district in which there were cultivating rights. These orders are now being carried out by me with the assistance of Rai Karam Chand, they involve a good deal of enquiry and labor in carrying out the details, but I trust that all the orders will be carried out in the course of the year, and a final report submitted.

The state of the military rakhs is not satisfactory. The area, 13,789 acres, is very large. These rakhs are not fenced or in any way protected, nor is an establishment sufficient to preserve them kept up by the military. The rakhs are situated amongst villages of Mánjha Sikhs, a daring and lawless body of men. They persistently and more or less openly graze their cattle in these rakhs and violently resist attempts to pound them. There have been many and serious conflicts between them and the military. The villagers have in many cases received heavy punishment in the courts, but it pays them to continue their illicit grazing and run the risks. It would be much better if the military attempted to preserve a smaller area, and preserved it efficiently. They might raise the funds for this purpose by leasing out the grazing of the remainder. There are a certain number of villages in the neighbourhood which keep a stock of cattle which could only be kept by illicit grazing. A force of police might be maintained for the preservation of these rakhs and charged to these owners of cattle, who have no grounds on which to graze them.

Canal water might also be supplied to the smaller area which the military preserved efficiently.

The whole question should be considered by a strong committee, in which Military, Civil, Canal and Forest Officers should be represented.

Sir W. Davies contemplated calling a committee for this purpose, but I doubt if he will be able to do so before his departure.

Agricultural advances.

Taqqávi advances under the Agriculturists' Loans Act were made during the year under report to the extent of Rs. 5,270, as follows :—

	Rs.
Sharakpur tahsil.—For bullocks	3,700
For seed	250
Chunian tahsil.—For bullocks	1,320
	3,950

Owing to want of fodder and to hard work demanded of the cattle there was a very heavy mortality among cattle in the rabi of 1886, especially in the Sharakpur and Chunian tahsils, and these advances were a great boon to the people.

The original allotment was Rs. 2,000, application for a further allotment was made and Rs. 1,500 further allotted in July 1886, and Rs. 2,000 more allotted in February 1887; total Rs. 5,500, out of which Rs. 5,270 has been expended.

Wards.

There was only one estate, that of Ghulam Mohi-ud-din Khan, under the Court of Wards.

His landed property, about 200 acres, has been leased for 2 years at Rs. 325 per annum against Rs. 150 in the preceding year. The increase is due to a canal cut having been brought down to irrigate his estate. Promissory notes to the value of Rs. 2,500 were bought for him during the course of the year. Altogether Rs. 4,500 has been invested for him, in Government promissory notes from the savings from his estate.

He was learning in the Government School, Lahore, and has passed in the IV Class Upper Primary examination. He is a promising boy and was admitted into the Aitchison College on 4th April 1887.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

AMRITSAR DISTRICT.

(LIEUTENANT-COLONEL R. T. M. LANG.)

Wards.

There were five estates under the management of the Courts of Wards of this district during the year under report.

Captain Guláb Singh, manager and guardian. Arrangements are being made to send these minors to the Aitchison College during the next month; Sardár and Sardar Soonder Singh. Sunder Singh, the younger was married during last February, to the daughter of Sardár Bishen Singh of Kandoli, *vide* Financial Commissioner's No. 758, dated 3rd February 1887.

Sardar Gagandar Singh.

Sardár Káhn Singh, manager and guardian.

Kesho Ram.

Lálá Gurmukh Rai, manager and guardian.

Under direct management this estate was brought under the management of the Court of Wards on the Sardár's request on the ground that he was unable to manage his estate. The Sardár after his return from England moved about India and finally in October last, he proceeded with his family to Pondicherry where it is believed he is still residing.

This minor has been under the guardianship of his mother since the death of General Guláb Singh. The Deputy Commissioner in this case acts by order of the District Civil Court under Section 12 of Act 40 of 1858 as desired by Financial Commissioner in his No. 7315, dated 7th July 1883. During July last this minor entered the Lahore Government College and since that date has resided in Lahore under the care of Bhai Mian Singh, Honorary Magistrate, Lahore.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

GURDASPUR DISTRICT.

(R. M. DANE, ESQUIRE.)

Fiscal.—The demand as will be seen has increased by Rs. 7,293, the increase being composed of the following items :—

	Increase.	Decrease.	Net increase or decrease.
	Rs.	Rs.	Rs.
Lapsed and resumed maáfis	5,025	28	+ 4,997
Alluvion and diluvion	3,064	771	+ 2,293
Land taken up	47	40	+ 7
Errors in rent-roll ... ..	...	4	— 4

The doubtful balances outstanding on account of previous years on 1st April 1887, amounted to Rs. 4,485. The detail is as follows :—

Village Sarai	114
Chak Andar villages	4,371

From facts which have come to my knowledge in the course of the enquiries instituted regarding the Chak Andar Irrigation dispute with the Jammoo Darbár, I am inclined to think that the suspensions of revenue granted to some of the Patháńkot villages for supposed loss of irrigation are unnecessarily liberal, and that a good deal of the land supposed to be bárańi is still irrigated from various sources. I hesitate, however, to pronounce a confident opinion to this effect, but the subject is receiving my attention, and I will submit a full report as soon as I have completed my enquiries into the case.

A steady increase in revenue under this head has accrued every year, and as revenue assignments are numerous in the district a further increase under this head may be anticipated for some years to come.

Lapsed and resumed
maafi.

The demand and collections of revenue on lands assessed at fluctuating rates in Chamb villages is given in the following comparative table :—

		1885-86.	1886-87.
Demand	... ..	2,277	2,878
Collection	... ..	1,894	2,837

This shows an increase of Rs. 601 and Rs. 943 in the demand and collections. The revenue from this source displays a tendency to rise, but I am inclined to think that this fact is due rather to the drying of the swamps than to a growing popularity of the system of fluctuating assessment. In fact I have received many applications from zamindárs in these Chamb villages for a return to a system of fixed assessment. I have already referred to the subject in my Settlement Progress Reports. In good years when the swamp lands admit of cultivation the zamindár's contract naturally the Rs. 2-8-0 as rate on an acre of rice with the very much lower rate that they are paying on adjacent lands of similar advantages, as the seasons have been favorable for some years and the rainfall has not been excessive, they have forgotten their troubles and wish to return to the more adventurous system of a fixed contract, which they hope will allow them to reap higher profits. The increase in the revenue is possibly also due in part to greater accuracy of the girdáwari now made of the marsh lands. During the year I paid much attention to this subject, and introduced some important simplifications into the system hitherto in force. I found that the patwáris used the chain with unnecessary frequency, and that elaborate khasrahs and area calculations, &c., were prepared even in the case of fields which had not altered since settlement. The attention of supervising officers also was unduly directed to testing the patwáris chaining of particular fields instead of verifying the general accuracy of his reports as regards the fluctuating area, and in this way isolated fields, more particularly in the heart of the swamps, were apt to escape notice. Many of the swamps in the district, notably the Dahr and Athwal Chamb in Batála and the Badi-ul-zamán Chamb in Gurdáspur, are receding, but the so-called Kahnawan Chamb is extending northwards, and I believe that the zamindárs are right in attributing the extension to the Pakhowál Defence Bund, which obstructs the drainage of the country and has failed in its object of keeping the Biás out of the Chamb, as the river spills over its bank below the bund at Saidowál, and there is also a strong scour round the end of the bund. This, however, is hardly a matter that can be dealt with in a report of this kind, though it is closely connected with the question of fluctuating assessment in the district.

The collections under this head amount to only Rs. 89 as compared with Rs. 1,644 in the previous year. The reason for this is that the Financial Commissioner in his No. 4387, dated 29th July 1887, to Commissioner, sanctioned a proposal to delay the preparation of the records of elluvion and diluvion in the riverain villages of the district until such time as the villages have been measured and a new record of rights prepared. This work is now in progress and will, I hope, be shortly completed. The annual alluvion and diluvion statements will be submitted as soon as possible.

On the Biás and Rávi and on all the mountain streams in the district, except the Chakki in tahsil Patháukot, all accretions and decrections of land assessed to land revenue are taken into account and the revenue of the village proportionately increased or decreased. On the Chakki the 10 per cent. rule obtains, but is not popular with the zamindárs, and I propose to recommend its abandonment and the introduction of the system in force throughout the rest of the district as being less likely to produce hardship. Some of the more southern Chakki villages have suffered severely from the action of the river, but have not yet received any remission as the decreted area falls short of 10 per cent. of the total area of the village. On the Chakki there is practically no alluvion, but a great deal of damage is done by diluvion, as the stream floods heavily during the rains.

The di-alluvial work in the district is extremely heavy and was, I found, in a most unsatisfactory state. The practice obtaining in the different tahsils was not uniform and the maps and papers prepared by the patwáris from year to year were in the great majority of cases unintelligible to any one but the patwári himself. In some villages decreted land was excluded from the village area, in others it was merely shown as unculturable, and the ownership of accreted land was as a rule recorded not in accordance with existing possession, but in accordance with the patwári's will and pleasure. I accordingly proposed, and as already noted, the Financial Commissioner has sanctioned the proposal, to defer the preparation of the annual di-alluvial records until the whole of these riverain villages have been re-measured and mapped. In a few large villages in which it will not be possible to complete measurements before the rains, di-alluvial records have been prepared, and in the other villages records will be prepared on completion of the measurements during the hot

weather. A number of the district patwáris, besides the men in the riverain circles, have been employed upon this work during the cold weather.

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No important grant was sanctioned or resumed during the year. The district maáfi registers were I found very incomplete, no proper record of orders of resumption or release having been maintained. Measures have been taken to have these registers corrected and rewritten as a necessary preliminary to investigations regarding the assignments in the Settlement Department. The jágir and maáfi work of the district has fallen somewhat into arrears, but I propose to devote full attention to the subject of village maáfis as soon as I am relieved of the charge of the district.

* * * * *

Canals.

Irrigation.—The following table will show the area irrigated by the Bári Doab Canal and the realizations on account of water revenue :—

	Area.	Collections.
		Rs.
Rabi 1884-85	28,925	1,09,975
Kharif 1885-86		
Rabi 1885-86	32,305	1,22,205
Kharif 1886-87		

There has been an increase of 3,380 acres in irrigation from the canal this year as compared with the figures of the last year, and a consequent increase of Rs. 12,230 in the Government demand. The increase, as already explained, is probably due to the early cessation of the autumn rains in 1885. The canal revenue is collected without difficulty.

The Patháńkot tahsíl is covered with a number of small private canals constructed principally from the Rávi and its tributaries and also from the Chakki and other mountain streams. These canals are the property of villages rather than of individuals, and are managed on the whole with wonderful good temper and success by the zamíndárs, Government interference rarely being necessary. One of these private canals called the Bádshahi Nahr deserves more attention than it has hitherto received from Government officers. This canal has its head works on the Rávi below Madhopur in the lands of the village of Bhadrális and as the name implies was probably at one time managed and controlled by officers of the Imperial Government. It is, however, now entirely managed by the zamíndárs, who effect the annual clearances and arrange for distribution of the water without any aid from Government officers. The canal irrigates a number of villages in the portion of the Patháńkot tahsíl known as the Patháńkot, and is probably susceptible of extension and improvement.

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Agricultural advances.

Administration.—The sub-joined table shows the amount of taqqávi granted during the past two years :—

	For improvement of land.	For purchase of bullocks.
	Rs.	Rs.
1885-86	100	...
1886-87	350	150

Several applications were presented for taqqávi but for want of funds all were rejected.

I think it is a mistake to unduly restrict the provision for taqqávi loans in this district. Nearly the whole of the Batála tahsíl is very favourable for well irrigation, and I should like to see well sinking encouraged and canal irrigation withdrawn as much as possible. Canal irrigation demoralises the peasantry by making things too easy for them, and thereby inducing habits of indolence, and wherever there is well irrigation we find a good breed of cattle and an abundant supply of manure which is the great want of the country.

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Court of wards.

A full report regarding the affairs of the Kishankot estate has just been submitted to Government by Commissioner so that it is unnecessary to enter at length into the subject. Thákar Harkishan Singh, however, is not behaving well, and there is good reason to believe that notwithstanding the efforts that have been made to break him of his vicious and extravagant habits, he is still incurring fresh debts and is in the hands of unworthy and profligate associates. The affairs of the estate are very much encumbered and the out-look generally is most unpromising. The late manager of the estate, Tek Chand, has been removed and has reverted to his substantive post of Náib-Tahsildár at Batála, and the estate has been placed under the charge of Naráin Dás, the manager of the Fatehgarh estate. The new arrangement will, I think, work well, but some strong measures are required to bring home to the Thákar a full sense of his duties and responsibilities. As Mr. Coldstream reported last year, the affairs of this estate give rise to great deal of trouble and anxiety.

Thákar Harkishan's younger brother Mahan Chand, I am glad to say, is reported to bear an excellent character and to be diligent and attentive to his studies. He has now been sent to the Aitchison College at Lahore.

The Fatehgarh estate is in a satisfactory and solvent condition and Rs. 6,000 more have been invested in Government securities during the year.

The minor, Diwán Nand Lál, has been sent with Mahan Chand to the Aitchison College at Lahore.

Twelve suits for enhancement of rent have been disposed of. In each case the rent was enhanced. The difficulties surrounding enhancement litigation under the present Act, apparently have the effect of preventing landlords coming forward to claim the enhancements allowed them by law, but in any case in which a landlord has the pertinacity to follow up his rights it is difficult to refuse him enormous enhancement. The introduction of the new Tenancy Act will be a great boon to the country in this respect, as the present law is very unsatisfactory.

There have been 156 suits by tenants to contest liability to ejectment under service of notice, 73 of which have gone in favor of the tenants and 83 of the landlord. The existence of the settlement in this district has the effect of stirring up old quarrels between landlords and tenants, and I think it satisfactory that there has not been more litigation between the two classes.

Revenue record room.

Miscellaneous.—The following table shows the amount of useless records that have been destroyed during the year :—

TAHSIL.	No. of bastás.	No. of bastás examined and useless records destroyed during the year.	Up to what year destroyed.
Gurdáspur	706	52	1886
Batála	495	138	1885
Shakargarh... ..	758	63	1886
Patnákot	418	344	1885
Total	2,377	697	...

The condition of the record room is thoroughly unsatisfactory, several cases have come to my notice in which files were not forthcoming from their proper bastás and were discovered subsequently in bastás of villages of other tahsils, and records are produced when required with the greatest difficulty. I have accordingly detailed two Moharrirs from the sanctioned Record Office Establishment to go carefully through the basta of each village in the four parganas of the district and see that all files are properly and chronologically arranged. I am not satisfied that at present the services of the temporary establishment sanctioned by the Financial Commissioner are fully and systematically utilised, and the subject requires careful attention.

RAWALPINDI DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL R. P. NISBET, C.I.E.)

Fiscal.—In all districts save Siálkot some difficulty was experienced in collections owing to drought and two or three successive bad harvests, but in the three districts above mentioned, I think that the habit of proposing remissions or suspensions of revenue on insufficient pretext, which has prevailed for some years past, has had the effect on málguzárs there of deferring as long as they can the responsibility that primarily rests on them of meeting the land revenue demand. The assessments in these districts is very light, and it is no sufficient reason to demand a suspension of revenue, because the yield for one or two harvests has been below the average. I think suspensions should not be proposed unless the calamity of season has been very severe and has followed at least two very bad harvests, and even then hopes that may not be fulfilled should not be held out to the cultivators who, as a rule, only look upon a suspension as a means to a remission.

In the Gujránwála and Shahpur districts, it will be probably necessary to grant suspensions of the collections of certain unrealized balances of villages in or adjoining the Bar, but the circumstances and situation of these villages are unique, and their present condition, from continued drought, is very unfavorable. This, however, is not the case with the Gujrát district, and the Deputy Commissioner will be separately addressed in the matter. In this district Rs. 10,287 were allowed to stand over for realization during current year, and that this was much too large a sum to remain uncollected, is borne out by the fact that up to date of 18th April, Rs. 6,688 of it was paid in showing clearly that had the revenue officials shown due diligence in collections, the results, without any undue pressure, would have been very much more satisfactory.

Alluvion and Diluvion.—Mr. Wilson, Deputy Commissioner, Sháhpur, states that in only one instance was the proprietary right of rakh land purchased by the lessee under the rules in force, but in his opinion at far too liberal a rate. I myself think that though the new rules regarding waste lands published in August 1885 had the advantage of affording greater elasticity on the subject generally, yet that the powers of purchase of proprietary right by the lessee are too liberal. The old rule in this respect by which the proprietary right could only be purchased on the recommendation of the local officers, and after improvements had been effected, was the best.

Alluvion and Diluvion.—The remarks of Mr. Wilson, Deputy Commissioner of Shahpur, regarding the deep stream rule and its inapplicability to present circumstances and our existing revenue system, are very just. The rule is a relic of barbarism more or less, and was a custom introduced for the determination of different territorial jurisdictions when the country was owned by a number of petty chiefs, and there was no fixed administration at all. Since annexation by the British Government and the introduction of order and good management the rule is one that should have been abrogated in favor of fixed boundaries, and I trust the law in this respect may soon be altered.

Irrigation.—The only district in the division in which there is canal irrigation is Shahpur, and I would invite attention to Mr. Wilson, Deputy Commissioner's remarks on the subject. I agree with him that the canals in that district might, by the deputation of an Irrigation Engineer and the expenditure of money in much needed improvements, be made most profitable undertakings to Government and be of incalculable benefit to the district generally.

But slow progress was made in the Kot Nikka Branch of the Chenáb Canal in the Gujránwála district, which has not yet been opened.

Taggávi advances.—During the year under report Rs. 49,925, were made as Taggávi advances in the Division, or 1,535, more than what was advanced in the previous year. The Ráwalpindi return shows a considerable falling off in such advances, and the Deputy Commissioner has not explained the reason of it.

This district, in a great part of which the cultivation is entirely dependent on the rainfall, is eminently suited for liberal advances for the improvement of land, construction of bunds and sinking of wells, and it is unsatisfactory that over Rs. 9,000 of the allotment at Deputy Commissioner's disposal were allowed to lapse. I give below figures showing the advances made in the districts of the division during the past five years :—

DISTRICT.	ADVANCES FOR IMPROVEMENTS OF LAND.					SEED GRAIN AND BULLOCKS.				
	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Siálkot...	2,975	3,975	4,500	7,050	2,910	500	2,805	550	660	1,235
Gujrát...	855	4,204	3,980	5,002	11,985	...	...	...	...	120
Gujránwála...	450	2,400	3,675	8,440	8,980	...	250	...	500	1,445
Shahpur...	2,950	9,300	6,805	7,480	7,120	1,000	140	400	483	1,280
Jhelum...	3,000	6,985	5,945	2,320	3,950	700	230	...	...	...
Ráwalpindi...	26,765	14,500	11,500	16,455	10,900	...	...	...	...	...
Total...	36,995	41,364	36,405	46,747	45,845	2,200	3,425	950	1,643	4,080

This shows that the demand for such advances is steadily increasing, but I regret to see that the zamindárs are not yet fully alive to the great benefits accruing to themselves from such advances. In only too many cases the object of the borrower of money from this source is to pay off some pressing debt or to put it to some other purpose than that intended, and District Officers are obliged to use caution in accepting a petition for such advance. On the whole, however, I think petitions for advances should not be too sweepingly rejected. The object of Government is to encourage improvements in land and provided that the security offered is good which is nearly always the case, and that the intended improvement of a permanent nature is effected within a reasonable time, the advance, in my opinion, might be given without too close a scrutiny into the reasons which prompted the application. Of course if it were found that the money had been misused the District Officer has his remedy at hand by insisting upon the immediate repayment of the sum with all interest due thereon.

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Rakhs. With regard to the remarks of Deputy Commissioner, Shahpur, on the subject of the deputation of a special Forest Officer to the district during settlement operations in order that the rakh management might be put once for all on a proper footing; there is no question that the rakh lands of the district which cover a very large area should be accurately surveyed, properly marked off, and fully reported on. This will form a very important part of the duty of the Settlement Officer himself, who combining as he does the office of Deputy Commissioner, is the very best judge of all matters connected with the rakhs and the settlement of future requirements and the management. The work will, I hope, be done by Mr. Wilson himself, and not by any officer of the Forest Department.

While on this subject I think that the early settlement of the question of the amalgamation of the subordinate establishments of forest and district rakhs, which, I believe, is under the consideration of the Financial Commissioner, is very desirable and would secure more complete harmony of management.

* * * * *

Settlement.—During the year under report the revised settlement operations of the Ráwalpindi district were completed and the Settlement establishment has been transferred to the Shahpur district which is now undergoing Settlement operations.

I desire to repeat here that the labor and industry with which Mr. Robertson, Settlement Officer, now on furlough in England, completed the Settlement operations of the Ráwalpindi district deserve the cordial acknowledgments of Government.

* * * * *

Miscellaneous—Since assuming charge of this division on 1st November 1886, I have made frequent rapid journeys to several places where my personal attendance seemed necessary, and during two months from 10th December to 8th February I made a long and continuous march through parts of every district and visited every head-quarter and sub-divisional station, 26 in all, in the division. I inspected all the treasuries, public offices, jails, distilleries and tahsil offices.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

GUJRANWALA DISTRICT.

(MAJOR R. BARTHOLOMEW.)

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Wards.—There were two wards of the Court, one Rám Dás, son of the late Rái Mál Singh, the other Bhagwán Dás, grandson by adoption of the same individual. The former is prosecuting his studies in the Chiefs' College at Lahore, the other has passed the B. A. Examination from the Lahore Government College.

The state of the finances is satisfactory. A sum of Rs. 58,000 was invested in Government securities during the year under report.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

SHAHPUR DISTRICT.

(J. WILSON, ESQUIRE.)

* * * * *

Fiscal.—There is a balance on account of the year under report of Rs. 6,490, of which Rs. 5,510 are in train of liquidation, and the remainder doubtful, irrecoverable or nominal, being on account of diluvion, land taken up for railway purposes, &c. I have submitted a separate report on the balances.

Fixed land revenue.

There has been considerable difficulty in making the collections this year, owing to the successions of bad seasons. The kharif of 1885 and rabi of 1886 were much below average in many villages, and as the rains of 1886 ceased prematurely the kharif of 1886 was again much below average. The people of this district have, as remarked by the Commissioner in his report of last year, fallen into the habit of not paying their revenue until pressed for it, and in many villages they were inclined to make the bad seasons an excuse for even greater dilatoriness than usual. After enquiry and consultation with the Tahsildárs and personal inspection of the greater part of the district, I arrived at the conclusion that, allowance being made for the lightness of the assessment and the previous general prosperity of the people, the succession of poor harvests was not so serious a calamity as to justify the suspension of the revenue except in a few villages, chiefly situated in the Thal of Tahsíl Khusháb, which has not enjoyed seasonable rain for the last three years. I accordingly directed the Tahsildárs to suspend collections to the amount of Rs. 5,131 in those villages pending further enquiry and to realise elsewhere. During February, however, I found that the Tahsildárs were not taking the necessary steps to collect the instalment overdue, and it was only after putting great pressure on them that I was enabled to get in the revenue. They made the usual excuse that the people had got into the habit of delaying payment, and I was compelled to make a few examples by issuing several warrants of attachment, and one or two warrants of arrest. Notably the leading Tiwána Malik delayed payment as usual, and it was not until I had addressed them several times both orally and by letter, and had actually issued a warrant of attachment against Malik Sher Muhammad Khán's moveable property, that they paid in the land revenue due by them. I do not think that any undue severity was used in making these collections; but now that the rabi harvest has, owing to the almost complete failure of the winter rains, again turned out a very poor crop, it is time to assist the people by very liberal suspensions, which I shall shortly recommend.

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The total income from grazing dues on lands not specially under management of Forest Officers rose from Rs. 23,133 to Rs. 24,072, almost the whole of which was realised from lessees, most of whom are the lambardárs of neighbouring villages, holding a three years' lease which will expire on 31st March 1888. In addition to this a sum of Rs. 28,931 was realized during the year as grazing dues on land managed directly by Forest Officers and credited to the Forest Department. It is to be hoped that the management of both classes of rakh will shortly be completely amalgamated, so that the income and expenditure may appear under the same head.

Tirni.

The demand on account of leases of Government lands granted for cultivation on annual lease increased from Rs. 3,428 to Rs. 3,802, of which Rs. 3,049 were realised during the year in addition to Rs. 965 realised on account of previous years. I have, in anticipation of

Leases of Government lands.

settlement operations, issued general orders directing that such annual leases are to be renewed if the same person applies for the same land for another year, but that no new leases are to be granted for the present. I hope to submit a report on the whole subject shortly.

This year two licenses for the manufacture of refined saltpetre and 65 for the manufacture of crude saltpetre were issued against one and 53 respectively last year. The income from these licenses is credited to the Customs Department as well as the Rs. 2 fee on the licenses for the manufacture of sajji, which were 42 against 41 in the previous year.

Leases for the manufacture of sajji from the plant grown on State lands are sold separately from the leases for grazing on the same lands, and brought in Rs. 9,833 against Rs. 9,333 in the previous year. In making the sales this year I found that these leases were keenly competed for, the Khatri bidders wishing to secure the profits of the manufacture, while the camel-owners were anxious to retain the crop for their camels. As there appeared to be, naturally enough, much friction in some cases between the cattle-owners who held the grazing lease and the Khatri who held the sajji-lease of the same land, I endeavoured as far as possible to sell the sajji lease for the coming year to the same persons who held the grazing lease, even though their bid fell somewhat short of what the Khatri manufacturers were willing to give. This is, I understand, in the spirit of the instructions of Government regarding the management of these waste lands. The leases for the coming year amount to Rs. 9,200.

Under the head of leases of gardens and groves came Rs. 351 on account of Government land in the civil station leased for a year for cultivation and grazing. Rupees 17 are on account of fees levied on jagir income realised through the tahsil; Rs. 2,188 are the price of land sold under the new lease rules at five times the assessment and malikana. I am of opinion that in this case and probably in other similar cases, the lessee gets the land on much too favorable terms, and that this new rule is likely to lead on the one hand to the fixing of unduly high rents for new grants of waste land, and on the other to loss to Government, by the transfer of State lands to individuals at a price much below what the land would fetch in the market, I would make the selling price at least ten times the annual rent, but I am inclined to think the rule altogether too liberal in its tendency towards the individual lessee and against the interests of the State.

Collections of fluctuating and miscellaneous revenue on account of previous years amounted to Rs. 2,743 and the balances have been reduced from Rs. 3,148 to Rs. 1,923. It was with some difficulty that such large collections were made in the past unfavorable year, and it will certainly be necessary to suspend largely in the coming year, as in many parts of the district, and especially in tahsil Khushab. The mortality among the cattle has been considerable, and the cattle-owners are in difficulties, so that the income of the lessees will be much diminished.

There are now 163 villages subject to river action, of which 26 are on the Chenab and 137 on the Jhelum. In 16 of these villages the 10 per cent. rule prevails, and I found on enquiry that in these villages the owners generally wish to give up that rule in favor of the one prevalent elsewhere under which all increases and decreases are taken into account. It will probably be possible to arrange this for them during settlement operations. This year 133 villages were affected by river action. The figures for the last four years are as follows:—

YEAR.	ALLUVION AND RE-ASSESSED.		DELUVION.		INCREASE OR DECREASE.
	Area.	Revenue.	Area.	Revenue.	Revenue.
1883-84	2,688	1,544	3,097	2,401	— 857
1884-85	4,031	2,413	4,995	3,689	— 1,276
1885-86	4,293	3,510	4,609	4,148	— 638
1886-87	5,419	3,247	3,303	2,833	+ 414

The alluvion has thus been much the same as last year, but the diluvion has, owing to the lowness of the river floods, been much less than during the previous two years, and for the first time during the last five years, the di-alluvion operations have resulted in an increase of assessment. The figures shown in Statement No. X A refer solely to the changes of the past flood season.

The assessments were made in the usual way, those on the Chenab being checked by Mr. O'Dwyer and myself, and those on the Jhelum by the Revenue Extra Assistant Com-

missioner. We found that in a number of villages, new land had been over-assessed in previous years, but I satisfied myself in every such case that the total assessment of the village taken as a whole was not too high for its present resources, and that there was no need to apply for reduction of assessment pending the coming revision operations. The present system of annual measurements and assessments is much too complicated and troublesome, and will, I hope, be simplified shortly, more especially by making the revenue year coincide with the agricultural year. I had forced upon my attention the extremely unsatisfactory working of the deep stream rule which holds on the Chenáb. The villagers generally are in favor of fixed boundaries instead of their present shifting limits, but the boundary to be finally adopted cannot be laid down without legislative authority, and I venture to hope that this crying need of the Province will soon be brought to the attention of the legislature.

The only land taken up during the year was 322 acres for the Sind-Ságar-Doáb Railway, which was acquired at a cost of Rs. 3,731, being an average of Rs. 27 per acre. This comprises both land near the bund of the Jhelum for which compensation was paid at Rs. 70 or even Rs. 100 per acre, and land in the Thal of tahsíl Khusháb, valued at Rs. 10 per acre. No new case has gone before the Court during the year. No serious irregularity in acquiring land has come to light, although the Railway Engineers in their haste to get through the work of construction quickly, do not always wait till all the formalities prescribed by the law have been gone through.

Irrigation.—The Station Canal, the new Sáhiwál, and the old Sáhiwál and the Macnabbwáh, which are managed by the Deputy Commissioner for Imperial canals. Irrigation Department, irrigated 14,872 acres against 15,729 acres in 1885 and 14,553 in 1884. They flowed well during the early part of the season, but the failure of the rains and the early cessation of the river floods caused them to cease prematurely, and a considerable area of the crops irrigated partially dried up in consequence. The canals are not constructed or maintained on highly scientific principles, in some respects they are badly aligned, large sums of money have been spent on them unnecessarily and owing to their bad alignment the annual repairs cost much more than they should; but making every allowance, they are a most profitable investment for Government and of the greatest benefit to the people. They are capable of great improvement and extension, but the Deputy Commissioner has neither the skill nor the time to permit of his treating them satisfactorily, and I hope, it will soon be found possible to depute an experienced Irrigation Engineer to assume charge of them at least for a time.

The rate on the Station and Sáhiwál canals, viz., Rs. 2-8-0 per acre is not a low rate, and as I found the assessments were worked somewhat harshly, I ordered that more attention should be paid to the rule requiring that where the crop had partially failed a partial reduction of the canal rate should be granted. There were a considerable number of applications of this nature owing to the premature cessation of the floods, and the demand assessed this year on these four canals was only Rs. 27,214 against Rs. 31,843 in 1885 and Rs. 29,317 in 1884.

* * * * *

The Rániwah is maintained from Provincial Funds. It irrigated 15,056 acres against 14,901 in 1885 and 15,232 in 1884, and the demand, collections and balances (including the coming rabi instalment) compare as follows:—

<i>Year.</i>				<i>Assessment.</i>	<i>Realization.</i>	<i>Balances.</i>
				Rs.	Rs.	Rs.
1884-85	...	...	...	37,387	37,123	23,034
1885-86	..	...	...	36,601	32,064	27,601
1886-87	...	...	...	36,837	38,342	...

The total expenditure was 9,142. This canal is a most profitable investment to Government and the extension which is now about to be undertaken will also probably turn out a profitable undertaking. The clearances give much trouble this year owing to the failure of the contractor to perform his contract in time, and there was some anxiety as to whether the heads which are at present unfavourably situated, would work well; but the canal commenced to run on the 12th April and is now flowing satisfactorily.

The Corbynwah in tahsíl Khusháb belongs to the District Fund. It was an ambitious undertaking and cost a great deal of money, but owing to its bad alignment and the unfavourable lie of the ground it never worked well. Notwithstanding the objections which have been made to it, I think that with comparatively little additional expense, it could be made a most useful canal, but for this, as for other irrigation works, professional advice would be necessary. This year the area irrigated was 2,268 acres against 1,708 in 1885 and 1,441 in 1884, the assessment Rs. 2,090 and the collections Rs. 1,531. The head is at present unfavorably situated and the District Fund cannot afford to spend much money on the canal, but it also was got to run about the 12th April and is at present flowing satisfactorily.

The area irrigated from private canals, which are most numerous along the south bank of the Jhelum, was 30,291 acres against 31,474 in 1885 and 24,840 in 1884. Many of these canals are owned by single individuals and carefully cleaned out every year; the most successful is that made by Malik Sahib Khan, Tiwana, which is now under the Court of Wards; others are owned by villages, and are too often allowed to silt up. Almost all have been properly cleaned out this cold weather and are now flowing well.

Administration.—The number of warrants issued increased from 1,085 to 1,296, of which 972 were for land revenue proper and 105 for canal revenue. In three or four cases a defaulter was detained for a few days at the tahsil, and in several cases warrants of attachments were issued but not executed as the arrear was paid up. Only in one case was the defaulter, a ferry contractor, sent to the Civil Jail for a month. Rupees 957 were realised as *talabana* and only Rs. 365 expended. I have already expressed my opinion that Government instead of making this a source of income should increase the pay of the process-servers and thus remove them from the necessity of accepting illegal gratifications. This would probably result in fewer warrants and more prompt realizations.

Thirty-five rakhs in the Bar of tahsil Bhera, and 33 in the Salt Range of tahsil Khushab are managed more directly by the Forest officers of the Chenab and Jhelum divisions, and their income credited to the Forest Department. I myself conducted the sales of the leases of those rakhs along with the Forest Officer, and wherever possible, granted the lease to lambardars of neighbouring villages, in some cases allowing them to take the lease at something less than the highest bid. In the Sun, especially, where the number of cattle has greatly diminished for the present owing to the drought, I reduced the grazing assessment considerably for the coming year with the concurrence of the Forest Officer.

The rakhs in tahsil Shahpur and the Thal of tahsil Khushab are still managed by the Deputy Commissioner without the assistance of the Forest Officers, whose more important work is too far away for them to exercise control easily over these distant rakhs. When the income and expenditure of all waste lands have been amalgamated, it may be possible to amalgamate the management more thoroughly, but I am inclined to think that it would be worth while to appoint a special Forest Officer to this district during settlement operations, in order that the rakh management might be put once for all on a proper footing.

The grazing leases of the greater number of the rakhs not managed by the Forest Officers were sold for a term of three years ending with March 1888. Only five rakhs are under direct management. Of the total income from grazing, Rs. 24,072, only Rs. 1,804 was realised directly from the graziers. The total demand for grazing fees and leases compares as follows with that of the previous years:—

	Rs.
1882-83	23,638
1883-84	23,089
1884-85	25,925
1885-86	24,679
1886-87	25,099

The balance at the end of the year was Rs. 1,027, which is little, considering the drought which prevailed in the greater part of the district. I have already stated that it will now be necessary to suspend largely.

The rakh area held on cultivating leases is 50,164, of which half is cultivated, the income being Rs. 14,846. During the year, 1,500 acres held on lease by Malik Hakim Khan Nim, were sold to him under the new waste land rules for Rs. 2,188 (it was worth at least twice as much prairie value, and the rule is far too liberal). The following new leases were granted:—

	Acres.
In Rakh Chharoni Gharib Khan	96
" Chhot Ghulam Muhammad	182
" Chhaoni Mihr Khan	140
Total	418

Orders have now been received to cease granting leases of waste land until a general scheme for the management of the Government lands in the district has been drawn up. I am of opinion that recent grants in this district have been made on much too liberal terms. There is a great demand for land and there will be no difficulty in developing cultivation, but it will be well to consider the question in all its bearings and no longer to make grants in the haphazard fashion which has hitherto prevailed.

Rupees 7,120 were granted as advances under the Land Improvement Act, and Rs. 1,280 under the Agriculturists' Loans Acts. There were large number of applications, especially for advances for the purchase of cattle, and it was found necessary to apply for a sanction of Rs. 500 for the latter purpose in addition to the Rs. 800 originally granted. There are now again a large number of applications pending, and should the coming rains give a good supply of fodder, I trust that Government will grant taqqávi liberally for the purchase of bullocks to take the place of those which have disappeared in the drought. Many applications are also made for the construction of wells, and of those *bunds* in the *Sún* which were described in last year's report. The new taqqávi rules have made the system more popular, and will probably give an impetus to the construction of works of improvement. During the year 15 wells and 7 *bunds* were constructed. Some little difficulty was experienced in realising instalments in villages which had suffered from the drought, but the over-due instalments now amount only to Rs. 106.

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Wards.—Malik Umar Hayát Khén, of Katra, is now 12½ years old. He is still under the tutorship of Mr. Kirthie Singh and as shown by the report of Mr. Thompson, Inspector of Schools, a copy of which is attached, he is making fair progress with his studies. It is intended to send him to the Aitchison College next year.

The total income of the estate during the year has been Rs. 76,977, including Rs. 22,624 interest on notes; and the total expenditure Rs. 48,668, leaving an excess income of Rs. 28,309. The total assets are now valued at 10½ lakhs, including Rs. 5,33,400 in Promissory Notes and Rs. 1,30,485 in cash.

During the year a gateway and some other improvements have been added to the family mansion at the desire of the boy's relatives; stables and other out-houses have been rebuilt, the canal has been more thoroughly cleared out and 5 wells have been constructed. The Assistant Superintendent, Horse-breeding Operations, visited the stud and expressed himself as pleased with the style of animal reared and the mode of management.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

RAWALPINDI DISTRICT.

(J. W. GARDINER, ESQUIRE.)

Fiscal.—The demand for 1885-86 according to the rent-roll was Rs. 6,88,819-4-0, but to this a sum of Rs. 1,28,288-2-0 was added on account of enhanced jamas due to the revised settlement which took effect from kharif 1885. The total was thus Rs. 8,17,107-6-0. The whole increase due to Settlement operations has now been brought on the rent-roll, and the demand for 1886-87 was thus increased to Rs. 9,20,456.

Collections and balances.

The progress of collections was as follows:—

	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
1886-87 ...	9,24,456	9,18,650-3-6	1,805-12-6
*	*	*	*

Owing to the almost complete failure of the winter rains and the consequent bad agricultural prospects, difficulty was felt in collecting the kharif instalment, especially in tahsil Pindigheb where the outturn of the kharif harvest had also been below the average. But eventually the demand was collected with the exception of the items noted above.

* * * * *

The undermentioned area was taken up during the year:—

Acres 53-0-9 of land was taken up for the Murree-Kohala road, and Rs. 4,738-15-6 were paid as compensation for it. A reduction of Rs. 5 in the rent-roll on this account has been duly sanctioned by the Financial Commissioner.

The land for this road was taken up in an irregular way. No intimation was sent to the Deputy Commissioner by the Public Works Officer, and it was only when the owners petitioned the Deputy Commissioner that he became aware that the land had been taken from the zamindárs, and compensation was not paid until nearly two years after the land had been actually occupied. This matter has been before the Financial Commissioner who has taken action on it, and it is to be hoped that for the future these irregularities will not be repeated.

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DERAJAT DIVISION.

EXTRACTS FROM COMMISSIONER'S REPORT.

(COLONEL E. L. OMMANNEY.)

Fiscal.—Except in the dry tracts of the Míánwáli tahsíl of the Bannu district the Kundi Circle and Daman in Dera Ismail Khan and the Pachad of Dera Gházi Khan, the revenue has been realized without difficulty; in the tracts mentioned the revenues, where necessary, have been suspended and remitted, the decrease in the balances and diminution in coercive processes are satisfactory features.

The district reports show the details of the balances; the fact that only Rs. 4,363 out of a balance of Rs. 22,751 is in train of liquidation, the rest being doubtful, irrecoverable and nominal, is very satisfactory, but improvement is desirable in Dera Gházi Khan which contributes Rs. 3,007 to this sum.

It has been a hard year for the agriculturist and, though the amount in liquidation will be recovered, help will no doubt have to be given in the more sterile tracts in the shape of suspensions and remissions.

This system is in force in the riverain tracts of Bannu, Dera Ismail Khan and Muzaffargarh and in the Daman, Trans-Indus of Dera Ismail Khan irrigable by hill torrents, and has been fully described in former reports.

Fluctuating assessments in certain tracts.

DISTRICT.	Settlement Officer's forecast.	Revenue.		Difference with reference to settlement forecast.	Difference as to previous year.
		1885-86.	1886-87.		
Bannu	75,916*	89,135	80,768	+ 4,852	— 8,367
D. I. Khan. { Daman	61,710	31,413	16,849	— 45,861	— 14,564
	{ Riverain	1,88,298 †	1,71,058	..	+ 773 °
	...	2,02,471	1,88,680	...	— 13,791
Muzaffargarh	168,131	1,77,148	1,73,000	+ 4,869	— 4,148

* Figures are taken from last clause of para. 193 of Bannu printed Settlement Report.

† Last year's provincial report puts the figure at Rs. 2,01,411, in district report the figures put at Rs. 2,01,889; the above figure in statement is taken from the appendices to Dera Ismail Khan printed Settlement Report.

The settlement forests show gross income that is assigned to jágírdárs, &c., but district returns of the year only give the Government revenue. The decrease in Bannu is attributed to less land being put under the plough and loss caused by Indus erosion. The great falling off in the Daman was due to the demolition of irrigation dams in the early part of the year and subsequent drought. The last good harvest in the Daman was the rabi of 1885, and since then including the rabi now harvested the crops have been bad.

In the riverain tracts the outturn and results have been better. The diminution in Muzaffargarh is not explained, it may be due to erosion.

The fluctuating system in the riverain tracts appears to be decidedly popular, and it is so in the Daman, but here some people assert that they often suffer from the mistakes of the patwári and neglect of the superior Revenue officers by which they have to pay full rates on inferior crops. There is no doubt a good deal of truth in this, but with the best of intentions it is almost impossible for a Tahsildár to see every field, though he should do so in under-average seasons before assessing; to work the system thoroughly the patwáris and the superior Revenue officers must be strong, healthy and active; worked well the system must be a great benefit to the people, otherwise it may be the cause of great oppression and misery to them and of loss to Government.

In Dera Gházi Khan the net loss in area by diluvion was 24,713 acres, involving a decrease of the revenue by Rs. 4,650, it is shown that the River Indus has in this one year caused more loss than in the aggregate of the five preceding years, and that in the six years, inclusive of the year under report, the district has lost by the encroachment of the river, Indus 47,844 acres and a revenue of Rs. 16,320; the Deputy Commissioner in treating on this subject points out the danger of keeping open the different backwaters for the take off of the canals, as the river in flood may at any time take the course of these backwaters destroying the canal heads and tracts of alluvial land, that the wiser policy is to silt up and close up these side channels. At the rate of destruction now going on the city and cantonment of Dera Gházi Khan with large villages and stretches of alluvial land must, it is said, be destroyed; it is recommended that a special enquiry by Civil and Irrigation officers jointly should be held as to whether if the present system of the Canal Department does attract the Indus to the westward, it would not be better to make some alteration and forego the temporary benefit derived from the canals. The trend of the Indus from remote times has been to the westward part of the present Muzaffargarh district and of the Baháwalpur State were once on the westside of the Indus, 64 years ago the town of Dera Ismail Khan was swept away and four or five Dera Fatteh Khans have gone, also Mitthankote besides many villages and miles of land, the present towns of Dera Ismail Khan and Dera Gházi Khan have been seriously threatened on more than one occasion, and any year they might with the cantonments be seriously injured if not swept away altogether. The tendency of the other Punjab rivers is also, it is believed to encroach on their right banks that is to the westward and during the year under report in Muzaffargarh the Chenáb cut deep into its right bank sweeping away one or two villages entirely and severely injuring others. The more the Indus cuts to the westward the more irrigable land is lost and the more difficult it becomes to utilize the canals at their heads. New heads having to be made further up stream. Under those conditions presumably the Canal Department would use their best endeavours to keep the river at a safe distance, and that if the silting up of backwaters would have enabled them to do so that they would have adopted the necessary measures.

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Irrigation.—The only canals of this description are in the two southern districts of Dera Gházi Khan and Muzaffargarh. In Dera Gházi Khan the irrigated area has increased from 155,000 to 169,138 acres due to the improved working of the Manka and Shorea canals. The Bannhan branch of the Saiban Canal has entirely failed and the revenue of the villages hitherto irrigated by it will have to be reduced. Generally speaking the westward set of the river Indus is determinately affecting the working of the canals by eroding their heads.

In Muzaffargarh the irrigated area has increased from 212,154 acres to 234,027. The new rules for 1885 work smoothly, protective works are being steadily pushed on. The people about Khairpur and Sitpur in the cold weather complained of the deprivation of Indus flood irrigation by the closing of certain openings in the Kot Ratta protection embankment south of Latoi. The late Deputy Commissioner, Mr. Brown, was in communication with the Executive Engineer about this, and no doubt this will be rectified by arranging for a permanent supply; as the works in hand are completed.

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Administration.—The only khám estates are in the Dera Ismail Khan district and are 43 in number. The following table give the figures:—

NAME OF ESTATE.	Number.	Settlement fore-cast.	GROSS INCOME.		Difference.	RATE PER ACRE ON CULTIVATION.	
			1886-86.	1886-87.		1886-86.	1886-87.
Bhittánni	3	Rs. 7,667	Rs. 8,783	Rs. 14,124	+ 5,341	Rs. 2 0 4	Rs. 3 0 9
Parada lands, Gundápur Circle ...	19	30,475	21,878	12,461	- 9,417	1 7 2	1 6 0
Ustarana	21	1,940 Former fixed revenue.	...	5,330	...	...	0 8 8

The Bhittánni Circle is very favorably situated getting irrigation from the Tank Zam perennial stream, the cultivation is therefore secure, the increase in the area cultivated was small from 4,635 to 4,344 acres, the large increase in the income is due to the prevalence of high prices.

In the Gundápur Circle the area cultivated fell from 15,137 to 9,114 acres, which led to a decrease in the revenue which but for the high prices would have been much greater. The great falling off in the cultivation was due to the violent floods in the early

part of the year, carrying away the irrigation dams and the subsequent drought in March last. I saw the Panjal dam, lately constructed, a very large work and apparently strongly put together, if moderate floods first come to moisten and settle the earth it should stand as arrangements have been made to carry off the water when too much comes down on to it. The steady decline in the income from these estates and the determination of the country is said to be due to the inefficient management in the construction and maintenance of the Panjal and other dams. Certain men, called Jorawals, cultivated a tract of over 4,000 acres on easy terms, that is, they paid one-fourth instead of three-tenths as mahsúl and one-twelfth instead of one-tenth malikána, the condition being that they should maintain so many yokes of oxen and be responsible for the construction and maintenance of the dams receiving assistance from other villages under certain conditions at certain times; these men now have to pay three-tenths mahsúl, one-tenths malikána and cesses, and have besides to pay mortgage and lathbandi dues; such were the principal points noted to show that people had lost heart and could not be got to cultivate the land and work at the dams without the allowances formerly made to them.

The Gundápur proprietors, the largest of whom are the chiefs, are very grasping and with the conflicting interests concerned and put forward, it is difficult to ascertain the real truth, but there seems to be reasonable probability of there being some good foundation for the present depressed condition of the Jorawals and that this may injuriously affect the arrangements necessary for the proper irrigation of this tract.

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There has been no change in the management during the year. In Muzaffargarh under Financial Commissioner's Circular No. 42, dated 1st August 1885, the Forest Officer has been associated with the Deputy Commissioner as the latter's assistant in the administration of this department. In the matter of fuel and fodder reserves there has been correspondence with the Deputy Commissioners, and some arrangements will, it is hoped, be found practicable to start the scheme. From Muzaffargarh a proposal has been submitted for "reserving" a large tract of Government land with the above object in this district so well suited from its position between two rivers for the spontaneous growth of grass and timber; there appear to be too many forest tracts and of irregular formation causing great inconvenience to the people.

* * * * *

The advances have apparently been judiciously given in Dera Gházi Khán, they were given sparingly on account of the lavish manner in which they had been given some time ago resulting in large balances, which it is explained owing to bad seasons cannot at present be realized, the advances were principally made to the Khozas of the Pachad by way of loans to enable them to tide over bad seasons.

The late circulars of the Financial Commissioner Nos. 11 and 12, dated 4th April 1887, relating to advances will much simplify the procedure and the accounts, and bring out uniformity where hitherto in different tahsils and districts, there has been a want of it.

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I left head-quarters on the 18th November 1886, and except 10 days at Dera Ismail Khan in February for the Jubilee, remained in camp till the end of March.

Tours of officers.

I first marched down the right bank of the Indus to Dera Gházi Khán on the way inspecting the tahsíl at Tounsa and visiting the post and out-post of Mangrota and Mandráni.

After a stay of about a week at Dera Gházi Khán proceeded down south by the Sheru road to Jámpur, then across by Dajil to Harrand where Sardár Jalál Khán was formerly invested with the scarf of Tumandarship for which event several of the other Tumandárs and their followers had assembled. The Káha Pass was visited then the tour continued by Drigri and Fattedhpur to Rájanpur.

After about a week's stay here the Indus was crossed to Dhaka in the Muzaffargarh District and the route taken was by Sítpur, Khánpur, Alipur, Jatói and Kinjar to Muzaffargarh.

After about 10 days' stay here tour was continued northwards by Langar Serái to Rangpur from which place the Thal was crossed by Munda to Daira Din Pana and then by Leiah and Bhakkar to Dera. After a short stay here the route by Pahárpur, Paniála and Chunda to Edwardesabád was taken, and after some stay there the return was made by Lakki, Pezu, Tank and Kuláchi to Dera.

In the early part of April 1886 I also visited Tank.

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EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

BANNU DISTRICT.

(LIEUT.-COLONEL E. R. CONOLLY.)

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Fiscal.—The chief decrease under the head of fluctuating sources of land revenue is represented by Rs. 8,367, being collections from fluctuating assessments of river lands. Of this amount Rs. 3,175 represent remissions on account of destructive inundation (*vide* Commissioner's letter No. 502, dated 21st September 1886, to my address) and the balance, Rs. 5,192, is due to a smaller area of land having been cultivated this year in the Isa Khel and Míánwáli tahsils compared with preceding year as also to diluvion caused by the action of the river Indus in the Míánwáli tahsil.

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The decrease is attributed to the cultivation of a smaller area in Kachha lands this year compared to last year and to a greater proportion of lands being swept away by the action of the River Indus during the same period. There was, however, an increase of Rs. 11,303 as compared with the assessment announced by the Settlement in 1879-80. Much good has no doubt resulted by the introduction of the system of irrigation by means of gandies or embankments introduced in 1881-82, for if the system had not been enforced, the revenue from fluctuating areas would have suffered greatly, consequent on the bed of the Indus having in those parts of the country expanded and becoming deeper thus preventing the adjoining lands from being moistened.

Notwithstanding, therefore, the small decrease in the year under report which was due to exceptional circumstances, it is clear that the system of fluctuating assessment has worked well and is regarded with satisfaction by the people.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

DERA ISMAIL KHAN DISTRICT.

(G. M. OGILVIE, ESQUIRE.)

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Fiscal.—The agricultural seasons were not favorable, but all land revenue falling due within the year was collected, with the exception of sums not really liable to collection, and sums the collection of which was suspended by regular sanction of the Commissioner.

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These difficulties in collection have been caused by the state of the Kundi Circle. The fixed settlement has entirely broken down in a part of this circle. A full report on the subject has been furnished, and the details of a fluctuating assessment which is to be introduced are now under consideration.

Remarks on Kundi Circle. The state of the whole tract in the Trans-Indus portion of the district, which is under what is known as the Daman system of fluctuating assessment, is also such as to give rise to the anticipation that suspensions and remissions of the fixed one-fourth may become inevitable in the current year. Experience gained since settlement has cast doubt on the suitability of the Daman system to the agricultural conditions of this tract; and it is possible that a revision of assessment, involving an alteration of the principle on which it is based, nearly the payment of a fixed one-fourth may become necessary. This subject is now under consideration.

* * * * *

Fluctuating land revenue in this district is derived (excluding minor heads, from three sources:—

- (1) Estates held Khám.
- (2) Estates under the Daman system of assessment.
- (3) Estates under the Kachha system of assessment.

The total revenue is shewn in columns 6 and 9 of Statement III. The following table gives further details (amount of ináms and jágírs is excluded):—

HEAD.	1885-86.	1886-87.	Difference.
	Rs.	Rs.	Rs.
Estates held Khám ...	26,039	26,493	+454
Daman	31,413	16,849	-14,564
Kachha	1,71,058	1,71,831	+773
Total ...	2,28,510	2,15,173	-13,337

The increase of income from Khám estates is misleading. The Ustarána Circle only came under direct management from kharif 1885, and the income of only one harvest of this circle was consequently included in the fluctuating revenue of the year 1885-86. On the other hand the income of both harvests in this circle are included in the figures for 1886-87. The comparison, therefore, is not a true one. Excluding the Ustarána circle from consideration the detail of income of Khám estates is as follows :—

	1885-86.	1886-87.	Difference.
	Rs.	Rs.	Rs.
Pradu lands of Gundapur Circle	15,340	8,292	-7,048
Bhittánni Circle	8,683	13,950	+5,267
Total ...	24,023	22,242	-1,781

The extraordinary decrease in the Gundapur circle was the result of the destruction of the irrigation dams early in the year by violent floods from the hills; and of subsequent drought. Every effort has been made in the past cold season to construct the dams as solidly as possible. It remains to be seen whether they will stand this year or not.

The Bhittáni Circle is largely irrigated by the perennial stream of the Tank Zám, and is therefore not liable to the agricultural calamities to which the Gundapur Circle is exposed. The area under cultivation was slightly greater than in the preceding year, but the income, owing to rise in prices, increased in a far greater ratio.

The extraordinary decrease in the revenue of the Dáman, as shown in the above statements was due to the same causes, as effected the Gundapur Circle.

The increased revenue of the Kachha was owing to the comparatively prosperous season of 1885-86, on which the assessment was based. The following table has been compiled to show the financial results of the Daman and Katchi system since the year of settlement. The Settlement Officer's forecast is given at the foot in antique type.

YEAR.	From tracts under the Daman system.	From tracts under the Kachha system.	REMARKS.
	Rs.	Rs.	
1878-79	53,492	1,69,661	These figures show the <i>whole</i> collections including jágirs and ináms.
1879-80	43,445	1,62,484	
1880-81	42,715	1,75,728	
1881-82	76,792	1,92,633	
1882-83	76,507	1,93,735	
1883-84	43,158	1,95,961	
1884-85	39,327	2,00,276	
1885-86	60,996	2,10,700	
1886-87	26,490	2,08,507	
	61,710	2,01,889	Settlement Officer's forecast.

The comparatively good income in the Daman in 1885-86 was due to the rabi of that year. The kharif harvest of 1885 was, as noted in the last year's report, a bad one. This was followed by a bad rabi in 1886. Irrigation again failed in July and August of 1886, and consequently the kharif of 1886 was bad, and owing to the continued drought has been followed by a bad rabi in 1887. Thus the Daman has had four bad harvests in succession.

Tirni in this district is of three kinds:—tirni on Powinda cattle assessed by enumeration;

(Camel tirni in the Thal realized by leases; leases of grazing dues in rakhs.)

The income of the Powinda tirni is shown in column 13 of the statement.

The following comparative table shows details. The figures for five years are not repeated as they were given in the report of last year:—

YEAR.	NUMBER OF POWINDA CATTLE.		INCOME.		TOTAL. C
	Camels.	Sheep and Goats.	Credited to Dera.	Credited to Bannu and Muzaffargarh.	
1885-86	62,804	170,857	Rs. 31,130	Rs. 2,217	Rs. 33,347
1886-87	71,199	155,805	33,826	2,217	36,043

The number of camels brought down by the Powindas was in excess of the number in the preceding year; but there was a considerable mortality amongst the animals in the cold weather, owing to the drought and deficiency of fodder.

Tirni by leases.

The total tirni demand by leases was Rs. 21,714 as follows:—

	Rs.
Camel tirni in Thal	9,396
Leases of grazing dues in rakhs	12,319

Owing to the persistent drought the lessees found great difficulty in collecting their dues and in paying their revenue. On this ground application was made for the suspension of Rs. 1,658 which was duly sanctioned.

The work of awarding compensations for land acquired for the Sind-Sagar State Railway in this district was practically concluded in the year. There are some new cases involving comparatively small areas, to be acquired under recent notifications, now pending, and such cases may continue to occur from time to time, but the great mass of the work connected with the main line has been disposed of. The notice which was taken by Government, during the year, of irregularities in the proceedings of Railway Engineers produced a very good effect, and in the latter part of the year no cause of complaint on this score was experienced.

The total area acquired for the State Railway is shown in column 12 to have been 3,896 acres, and the compensation paid for this land (column 13) to have been Rs. 31,040. The average rates paid per acre were—

	Rs.	A.	P.
Tahsil Leia	12	7	6
Tahsil Bhakkar	4	14	7

Average for the district (very nearly) Rs. 8 per acre.

Irrigation.—An attempt has been made this year to obtain fairly accurate statistics of irrigation by streams and torrents, and two statements are appended showing (A) area irrigated by assessment circles and (B) by each hill torrent separately. It is of course comparatively easy to ascertain the area irrigated by perennial streams; and this is now separately shown for the first time. The figures for the hill torrents are more difficult to ascertain, for a considerable period may elapse between the date of the torrents overflow and the season of next crop inspection. Thus the exact extent of the overflow may be difficult to verify. These statements are also apt to be misleading as regards the results of irrigation. All lands covered by an overflow are included, but it often happens that the overflow occurred at an unseasonable time, and was therefore useless; or that having occurred only once in a season the crops sown on the irrigated area may have subsequently withered. The season

for the overflow of hill torrents is the season of summer rains. At this time the overflow is beneficial. The season of 1886 was a particularly bad one. One or two heavy torrents only came down, which carried away all the dams; and the water instead of spreading over the country was carried down through the ravines to the Indus. A few other torrents which followed were of no use owing to the previous destruction of the dams.

The area irrigated by these torrents, although it looks considerable on paper, was much less than what it ought to be in a good season. After these heavy torrents there followed a period of persistent drought, and the crops sown on the lands which had been reached by the overflow were either severely injured or totally destroyed.

A.

*Statement of area irrigated by perennial streams and hill torrents, Trans-Indus
Dera Ismail Khan District, for 1886-87.*

Name of assessment circle.	AREA IRRIGATED.						REMARKS.
	By perennial streams.		By hill torrents.		Total.		
	Kharif 1886.	Rabi 1887.	Kharif 1886.	Rabi 1887.	Kharif 1886.	Rabi 1887.	
Kundi	165	995	9,449	11,736	9,614	12,731	
Jatatar	9,124	22,968	177	..	9,301	22,968	
Gumal	2,608	7,930	...	...	2,608	7,930	
Bhitanni	1,313	3,347	...	...	1,313	3,347	
Total	13,210	35,240	9,626	11,736	22,836	46,976	
Gundapur	370	1,932	18,719	5,181	19,089	7,113	
Zarkanni	198	418	286	1,335	484	1,753	
Mian Khaili	2,233	4,876	10,419	3,220	12,652	8,096	
Babar	901	2,729	10,656	2,603	11,557	5,332	
Ustarana ... ..	...	...	8,172	1,377	8,172	1,377	
Daulatwala ... ..	...	...	3,155	251	3,155	251	
Vehoa Fateh Khan ...	499	3,669	27,350	5,082	27,849	8,751	
Total	4,201	13,624	78,757	19,049	82,958	32,673	
Paniála	186	480	2,043	638	2,229	1,118	
Gumal Takwaru	38	490	17,893	9,061	17,931	9,551	
Luni Awal ... ..	..	...	10,347	1,096	10,347	1,096	
Luni Doyam	612	356	5,203	1,293	5,815	1,649	
Luni Gud Tou ... ..	...	...	11,263	4,824	11,263	4,824	
Miran ... ..	...	...	6,523	3,381	6,523	3,381	
Total	836	1,326	53,272	20,293	54,108	21,619	
Grand Total	18,247	50,190	141,655	51,078	15,902	101,268	2,61,170

B.

Detailed Statement of Irrigation by hill torrents.

	Tahsíl Dera.	Tahsíl Kuláchi.	Tahsíl Tank.	Total irrigated by hill torrents.
1 Larzan ...	...	...	2,415	2,415
2 Soheli ...	...	...	5,737	5,737
3 Gulbára ...	...	...	7,387	7,387
4 Takwára ...	10,720	10,101	...	20,821
5 Hauz ...	15,035	...	...	15,035
6 Luni ...	6,609	3,814	187	10,610
7 Kot Azam ...	26,139	5,122	...	31,261
8 Sáwan ...	...	165	...	165
9 Gud Tou ...	11,838	8,038	...	19,876
10 Gujistan ...	951	5,789	...	6,740
11 Khui Bahára ...	...	4,199	...	4,199
12 Ráwak ...	4,531	5,350	...	9,881
13 Kaura ...	3,068	12,397	...	15,465
14 Vehoa ...	...	22,731	...	22,731
15 Littra ...	...	3,078	...	3,078
16 Largi ...	3,160	...	...	3,160
17 Minor streams ...	1,904	7,662	4,606	14,172
Total ...	83,955	88,446	20,332	1,92,733

Administration.—There has been no alteration in the management of Khám estates. The fluctuations of revenue have been noticed above. The management of the Ustarána Circle has continued satisfactory.

Khám estates.

The following table gives statistics of cultivation in these circles :—

Circle.	Area under crops.		Gross demands.		Rate per acre on cultivation.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
Gundapur ...	15,137	9,114	Rs. 21,878	Rs. 12,461	Rs. A. P. 1 7 2	Rs. A. P. 1 6 0
Ustarána ...	...	9,798	...	5,330	...	0 8 8
Bhittánni ...	4,344	4,635	8,783	14,124	2 0 4	3 0 9

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

DERA GHAZI KHAN DISTRICT.

(M. L. DAMES, ESQUIRE.)

Fiscal.—The system of fluctuating assessment has not been introduced in this district. There seems, however, good reason to believe that its introduction would be attended with benefit in the riverain tract of the district, which corresponds in character to the similar tracts in the Dera Ismail Khan and Muzaffargarh districts where the system is in force; and possibly also in the Pachád, or tract subject to the action of hill torrents. Inquiries on this subject have been in progress during the past cold season, and the results will be separately reported on.

The tendency of the Indus to cut westward which was noticed in last year's report has been more marked than ever during the year under report; the loss exceeding the aggregate loss of the preceding five years as will be shown by the following figures :—

Alluvion and diluvion.

							Gain or loss. Acres.
1881-82	...	...	...	...	...	...	+ 6,057
1882-83	...	...	...	...	...	...	- 12,175
1883-84	...	...	...	...	...	...	+ 4,920
1884-85	...	...	...	...	...	...	- 11,427
1885-86	...	...	...	...	...	...	- 10,506
							<hr/>
1886-87	...	...	...	...	...	...	- 23,131
							- 24,713
							<hr/>
Total loss in six years							47,844

The effect on the land revenue for the same series of years is as follows :—

							Rs.
1881-82	...	...	...	...	...	...	+ 1,984
1882-83	...	...	...	...	...	...	- 3,387
1883-84	...	...	...	...	...	...	- 3,476
1884-85	...	...	...	...	...	...	- 2,858
1885-86	...	...	...	...	...	...	- 3,933
							<hr/>
1886-87	...	...	...	...	...	...	- 11,670
							- 4,650
							<hr/>
Total loss							16,320

The alluvion and diluvion measurements of the Dera Gházi Khan and Sanghar tahsils were tested by Rai Amir Chand, Extra Assistant Commissioner, those in the Jámpur tahsíl by Sardár Gurdyál Singh, Assistant Commissioner, and those of the Rájanpur tahsíl by Mr. Donald, Extra Assistant Commissioner, in charge of the Sub-division.

The action of the Indus and the extensive loss of territory and revenue entailed thereby is becoming a very serious question in this district, and cannot be considered apart from the question of canal management. It has been hitherto treated by the officers of the Irrigation Department as a purely departmental matter, from the point of view of its effect on the canal revenue. The canals work best when they take off from dhands or side streams of the river, and the efforts of the Canal Department have been devoted to developing and keeping open such dhands, rather than to stopping their flow. Yet nothing is better established than that such a dhand, once well established and flowing freely may at any time during the flood season, become the main stream of the Indus. When this happens the canal head must be destroyed, and the prosperity of the canal, while the dhand lasted is purchased by its permanent deterioration, and by the destruction of a tract of alluvial land.

The opposite policy of encouraging the silting up and closing of the dhands would entail greater expenditure in pushing up the canal heads, &c., but it would probably do much to arrest the destruction of the irrigable lands of the district. At the present rate of destruction not only the city and cantonment of Dera Gházi Khan must be destroyed, but all the more important villages and the lowlying lands of the district must also be lost.

The point is one that deserves careful attention, it may briefly be put thus. Whether the present action of the Canal Department does or does not invite and attract the main stream of the Indus towards the right bank; and if so whether a temporary benefit to the revenue derived from the canal justifies persistence in this policy in face of the interests of Government, and the people of the district involved on the other side. I can only recommend that a special enquiry by civil and irrigation officers jointly should be held on this subject.

* * * * *

The amount paid as compensation was Rs. 8,778, paid entirely on the award of the Deputy Commissioner. The average per acre was Rs. 35 against Rs. 82 the preceding year.

Land acquisition.

The land required for the new Peshín road from Dera Gházi Khan to the Frontier has been taken up during the year. Compensation statements were sent to the Executive Engineer who has paid the estimated amount due as compensation into the treasury, but has objected to the rates as too high in certain cases. Further enquiry is, therefore, now being made on this point. The compensation has, therefore, not yet been distributed, and will appear in the current year's statistics.

* * * * *

Agricultural Advances.—The amount assigned for taqqávi advances during the year was Rs. 18,000, but of this only Rs. 5,084 was advanced. There were altogether 12 grants, of which 7 were for the construction of new wells, 3 for repairs of old wells and 2 for new water-courses.

The large advances made in 1884-85 are still to a great extent outstanding. Most of these advances were made for new bands in the Pachád of the Khosa tribe, and although endeavours have been made and are being made to recover them, it has hitherto been impossible to make much progress. The reason of this is that in this part of the district as in the Pachád generally the kharíf harvest of the last two years has been an absolute failure, and the people are in such an impoverished condition that it is impossible to take extreme measures against them. These balances will be recovered as soon as there is a good kharíf harvest in this tract. Till then, I am afraid, little can be done.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

HAZARA DISTRICT.

(S. S. THORBURN, ESQUIRE.)

Fiscal.—I may here notice that the land revenue assessment in this district appears to me to be generally very light, and in some of the richest tracts almost nominal. The value of arable land ranges from about 30 to 300 years' purchase of the revenue. I have now experience as Settlement Officer or Collector in four out of the six Frontier districts, and I can safely assert that the circumstances of the agricultural classes of this district are incomparably easier than they are in any of the others. Here they have, except once or twice in a decade, in the south of the Haripur tahísil practical certainty of crops, water, fodder, and fuel at their doors and a very light assessment. In addition, their headmen and their institutions enjoy assessments in the forms of jágirs, ináms, and maáfis, amounting to more than one-quarter of the whole land revenue of the district. The inhabitants of the Deraját have few of these advantages. My experience in the four districts to which I allude (and from my knowledge of Kohát and Pesháwar the remark is applicable to those districts also) is that the character of the assessments of to-day has largely depended on the idiosyncracies of the officers who made the earliest summary settlements. In this district it is a remarkable fact that most of those leading men who received handsome jágirs or other substantial benefits from Government at or before the regular settlement are now seriously involved in debt; of our 31 Provincial Darbáris Mr. Fryer told me that only five or six were prosperous. In every case I believe indebtedness is due to causes within the debtor's control, litigation, extravagance, or carelessness. I am about to examine into individual cases and may ask permission to recommend that when a debtor admits his inability to manage his own estate and applies to be treated as a Ward of Court, his application should be accepted, if assets carefully nursed for some years will meet liabilities. In no other way can we rehabilitate our leading families. Part of the arrangement would be the 'educational training of present incumbents' sons.

There is no income from malikána, fisheries, gold washing, mines, &c., in this district. Water mills will be noticed further on. So far as I know no practical minerologist or geologist, has yet been deputed to the district to prospect for minerals. Galena, lignite, peat and iron are cropping up in places and may exist in sufficient quantities to have great commercial value. The Rásh plain, a few miles from Abbottabad, is said to be a peat field with a foot or two of soil superposed. Lignite, or "carbonaceous mud," found in seams and pockets about six miles from Abbottabad has been profitably excavated, made into bricks and burnt by Mr. Hewson, my Head Clerk, to the amount of 2,000 maunds in the last two winters. It is probable that at a depth below the action of rain purer and more valuable material would be found.

In this district the action of the rivers affect water mills, mostly of which there are three kinds, flour mills which form the bulk of the mills in this district; rice husking; cotton cleaning; worked by water power. There are no hand power mills in the district. Water mills are assessed at varying rates. They are assessed as soon as completed and struck off the assessment list if carried away by the action of the floods. There were 189 new mills constructed during the year and 54 washed away.

At the close of the year under report there were working the following water mills:—

"Jandar," flour	3,729
"Peko," rice husking	187
"Belna," cleaning cotton	36

At settlement there were:—

Flour mills	2,311
Rice husking	155
Cotton cleaning	33

Some 20 flour mills are adapted to the grinding of snuff for about four months of the year during the summer in tahsíl Haripur, Iláqa Serni Sáleh.

One-twentieth of the quantity of wheat and one-thirtieth of the quantity of barley is paid for grinding. Anna 10 per day and night are paid for snuff grinding.

For cleaning cotton one-twentieth of the cotton seed.

For rice husking one-thirtieth of the rice husked.

* * * * *

Administration.—The reserved forests comprise 151,282 acres. The Deputy Conservator of Forests or District Forest Officer is at present out in camp, but should his note on this subject come in time it will be inserted. I may here state generally that the reserved forests are managed directly by him under the supervision of, and in constant consultation with, the Deputy Commissioner. Outside these reserves are the village forests divisible into "demarcated" (Mahdúdá) and "Guzára." The former comprise the areas marked off by Mr. Forrest in 1883-84. The latter is open, under wholesome restrictions against waste to the villagers for their own uses. Soon after I took over charge in August 1886, some timber-cutting and selling cases occurred which convinced me that in many villages the lambardárs and others cut freely from their *Guzára* for sale to petty contractors. I punished with exemplary severity in one conspicuous case and framed some simple tentative rules of my own which have since worked satisfactorily, but are about to be revised and improved. Now no villager cuts timber even in his *Guzára* except on written permit from Deputy Commissioner, and all sale is prohibited. Regarding extract from last year's District Report printed at page 51 of the Punjab Revenue Administration Report 1885-86, I trust I may be allowed the opportunity of giving an opinion when the draft of the proposed new Forest Regulation has been prepared. I think Regulation II of 1879 works very well.

Regarding the statement that Mr. Forrest's demarcation "remains in abeyance," I wish to explain that although it has not yet been officially sanctioned it is acted upon and the village communities now generally understand that the demarcations were made solely in their interests, and that in no other way can an afforested area be preserved to them and their descendants.

EXTRACTS FROM DEPUTY COMMISSIONER'S REPORT.

KOHAT DISTRICT.

(R. UDNY, ESQUIRE.)

* * * * *

Administration.—Of the demand of Rs. 2,875 principal and Rs. 785 interest, Rs. 1,900 and Rs. 528, respectively, were recovered, leaving a balance of Rs. 975 principal and Rs. 256 interest.

Agricultural advances.

These large recoverable balances are principally due to the long continuance of drought and a succession of bad seasons.

The advances have generally been made in villages entirely dependent on rain, and as there has been very little cultivation for the rabi harvest in such villages, while the price of grain has largely risen the people have become so distressed in their circumstances that it has been judged inadvisable to bring any severe pressure to bear upon them for payment of their arrears.

EXTRACTS FROM SETTLEMENT OFFICER'S REPORT.

NORTH UMBALLA.

(A. KENSINGTON, ESQUIRE.)

Assessment returns.

On completion of measurements the whole establishment was employed in preparation of the assessment and village note-book returns prescribed by Financial Commissioner's Circular No. 43 of 1886. The preparation of these returns proved to be more difficult and more laborious than I had anticipated. The method adopted was to make each patwári prepare the details for his own villages, and to compile for the tahsíl by a special staff of selected Munsarims. Before compilation the village returns were submitted to a very careful check by Munsarims and Deputy Superintendents, and as no entries were made in tahsíl statements, until checked throughout, the final results may, I believe, be depended on to be as accurate as a compilation can be made. There is no doubt that the training for officials of all grades was excellent, and as the results were brought out in time for incorporation in the Agricultural Statistics Report, submitted in November, a good foundation has been laid for the work of future years.

Patwári Establishment.

There have been scarcely any changes in the patwári establishment. During the earlier stages of the settlement I had to remove more than one-third of the patwáris as hopelessly inefficient, but during the last two years there have not been more than 20 changes in all out of nearly 300 patwáris. They have accordingly steadily advanced in efficiency, and on the whole do their work extremely well. The new scheme of graded pay has been introduced into all four tahsíls during the year.

Maáfis.

The general re-investigation of the maáfis was begun as soon as the Superintendents had leisure to take up this work on completion of the new record. It is estimated that some 5,000 files will have to be prepared. The work was only started properly in two tahsíls during the year, and in those for little over three months.

By the close of the year 800 files had been prepared and orders passed by me in over 600, and I hope to dispose of the great mass of this work during the next four months. The result will probably be to reduce the number of maáfis by at least three-fifths, and the work of the district office will be much simplified in consequence, though care is taken to give existing holders the benefit of all interpretations in their favour wherever justified by the precise rules drawn up by the late Financial Commissioner, Mr. Lyall. Before starting the work a compilation was made by me of all the orders on the subject which appeared applicable, and with this assistance I have found that the Superintendents conduct the investigation very satisfactorily.

Partition.

The partition work of the district has been extremely heavy throughout the settlement, and is likely to be of much importance for the future also, as there are a large number of estates in which a considerable portion of the cultivated area is still recorded as joint property. Many of these cases are extremely complicated, and I believe that no branch of revenue work has more importance for the people, or is more apt to give rise to useless litigation unless carefully watched. I have made it an almost invariable rule that the actual partition work shall be carried out by the patwári of the circle, without assistance from so called arbitrators, and though patwáris are subjected to numerous complaints from the impossibility of pleasing everybody, I believe that on the whole they do it much better than anybody else.

Settlement Officer's work.

As regards my own work I must admit at once that I have to regret delay in submitting assessment reports. This is perhaps hardly the place to explain the difficulties which have stood in my way, and I can only hope that the delay will not really prove to be time lost in the end. During the winter I have inspected 553 villages, making a total of 1,218 out of 1,393 in the four tahsíls. In addition during nearly the whole of February, I was carrying on the work of the district office in addition to my own, and as it was unfortunately extremely heavy at the time, I lost a month which might have been devoted to either inspection of villages or writing of reports. Unless, however, anything unforeseen occurs I still have hopes of clearing off the whole of the assessment work during the current year.

EXTRACTS FROM SETTLEMENT OFFICER'S REPORT.

KARNAL-UMBALLA.

(J. M. DOUIE, ESQUIRE.)

The formal adjustment of tenants' rents is impossible till the new Act is passed, but owing to the cordial co-operation of the Deputy Commissioner, acting as President of the Court of Wards, I have been able practically to settle the cases of occupancy tenants belonging to the villages of the Kunjpura estate. In many Khalsa villages the landlords agreed to take in future the revenue and cesses *plus* Rs. 12-8 per cent. *malikána*, which is very much what they have hitherto received. Where the parties could come to no agreement, the old rent (if it was a lump sum) was entered in the *bachh* papers. Where rents have been re-adjusted, I do not think that the passing of the new Act will be followed, for a considerable time at least, by any attempt to disturb existing arrangements. The landlords, as a class, did not anticipate any enhancement of rent rates as a result of re-settlement. In the numerous cases in which I had attached village *maafis* from the date of the introduction of the new assessment, the owners were given an opportunity, of which they frequently availed themselves, of continuing the grant themselves by excluding the land from the *bachh*.

In many villages the people have agreed to the entry of a condition *excluding a certain portion of their waste from partition, and reserving it for grazing*. I originally intended to demarcate the land, but the Superintendent represented to me that, to attempt to do so, would raise many disputes. But even without demarcation, the fact that a reserve is expressly provided for, will be a check on reckless division, and will strengthen the hands of the Revenue officer in dealing with partition suits. I have already had a case in which a claim for division of waste was met by the objection that the area was reserved by a clause in the administration paper.

As regards future work, I hope to submit the Jagadhri report in September, and that for Kaithal in December, and I trust to complete the settlement about October 1888.

The excuse of the Superintendents is their anxiety to complete the measurements.

As regards *the large pending file of revenue judicial appeals*, I have purposely put these cases off till the hot weather. It is impossible to do the work of an appellate court properly when the greater part of one's day is occupied in inspecting villages.

The *patwáris* are now generally efficient, those of Indri will be handed over to the district at the close of the present quarter.

There were 24 Hindí writing *patwáris* at the close of the year, as compared with 41 at the beginning. Nine have learned to write Urdu, six have been dismissed, one has resigned, and one has died. Only one *patwári* in 13 is now a Hindí writer, and this proportion will be greatly reduced as a number of *patwáris* have been given leave for the purpose of learning Urdu, and if they fail to make good use of the opportunity, will be dismissed.

EXTRACTS FROM SETTLEMENT OFFICER'S REPORT.

FEROZEPORE.

(E. B. FRANCIS, ESQUIRE.)

The measurements have not gone on quite so fast as was expected. It was found necessary to give up some of the speed (such as it was) which we had attained in order to get more accuracy. But we have measured 267,982 acres during the year, which is nearly double the outturn of 1885-86. The average is about 1,200 acres per chain, and as the *patwári* does not get on the whole more than 100 days in the year to devote to measurements the rate is not so very low. The abolition of the *Khasra* ought to be some relief to the *patwári*. The rate *in the three tahsils is nearly equal as regards area measured,*

Progress made in Settlement work.

Zira and Moga have now come up to Ferozepore in this respect, and considerably outstripped that tahsil in respect of the number of fields measured. The average size of fields is 3 acres in Ferozepore and only $1\frac{1}{2}$ acres in the two other tahsils. This is due to Ferozepore containing on the one hand zamindári villages in the Bet, and on the other large fields in the sandy Mahráj Circle, and in the lower Rohi, while in the other two tahsils both Rohi and Bet are generally minutely divided by Bhaiachára communities.

Of the men under training who were mentioned in para. 13 of my report of last year the two Náib-Tahsildárs, Amir-ud-din and Udham Singh, have in the ordinary course gone back to their districts, and in their places I have Asadulla Khan of the Kangra district and Dalip Singh of Dera Ismail Khan. I have not yet seen anything of the new men. Of the Náib-Tahsildár candidates, Barkat Ali and Najim-ud-din have received Kánúgoships in Hoshiárpur and the latter has since come back to the district as Náib-Tahsildár of Ferozepore. Bogha Rám, Sohan Lal and Dhanj Rám remain and are serving regularly as Munsarims. The last named has acted temporarily as Náib-Tahsildár in the Jullundur district. Hak Nawáz Khan of Ferozepore, Muhammad Nawáz Khan of Dera Ismail Khan, Ujjal Singh of . . . and Rám Dás of Kangra have since joined. Muhammad Nawáz Khan has learnt enough to be put in charge of a Munsarim's circle, the others are new as yet. Rám Dás has come for six months only. He has done some measurements and is learning other work.

Among candidates for Kánúgoships Sundar Dás is still here and is working satisfactorily as a Munsarim. Rudar Singh of Kangra, whose name seems to have been omitted in the former report is a useful hand and has acted as Munsarim for a long time. The new comers are Siddhu Rám of Kangra, Thákar Dás of Hoshiárpur, Amar Singh and Karím Bakhsh both of the same district, and Ikbál-ud-din of Jullundur. The two former men have learnt their work and Sidhu Rám has acted as Munsarim. The others are learning.

During the year, 31* patwáris have been dismissed, and 6 have resigned.

I have now only 7 Hindi patwáris left and there will be none to make over to the Deputy Commissioner when we leave the district as the remaining men will all be shortly superseded by their sons or other relatives. I have just at present 28 assistant patwáris. This is more than there ought to be, but as I am very anxious to secure well educated candidates when they present themselves and as they will not wait about without pay, I have been induced to take on a few extra men. They will soon be absorbed. I have no less than 117 candidates on my list; but it is not easy to find amongst them a lad who will make a good patwári.

Lála Shiv Naráin, successful candidate, for the post of Extra Assistant Commissioner, joined this settlement for training on 1st February 1887. Mr. J. C. Chandu Lal having left on 3rd January last, Lála Shiv Naráin has measured part of a village and is going on to supervising duty. Mr. A. Williams, Assistant Commissioner, joined this settlement on 10th December 1886. He accompanied me for about two months in camp, inspecting measurement work and for the remainder of his time worked independently. I have just received and forwarded his diaries. He has now been ordered to Murree.

I have now compared a considerable number of the distances derived from my measurements between one survey station and another with the result stated by the Survey Department, and find that there is hardly anywhere any perceptible difference.

EXTRACTS FROM SETTLEMENT OFFICER'S REPORT.

GURDASPUR.

(R. M. DANE, Esquire.)

I have the honour to submit the Annual Progress Report and Business Returns of this Settlement for the year ending 31st March 1887.

2. A very considerable amount of revenue work, judicial and executive, has been disposed of during the year.

Seven hundred and sixty-three judicial-revenue suits were instituted during the year, and 717 were decided, 387 of which were suits under Section 9 of the Specific Relief

* Eight of them with gratuities.

Act, and the remainder were mostly suits by tenants for the *establishment of occupancy rights*, or suits under Section 25 of the Tenancy Act to *contest liability to ejectment*. A few suits for enhancement of rent were instituted during the year, but it is surprising how few landlords avail themselves of the enhancement provisions of the present Tenancy Act.

The executive revenue work is not, however, in so satisfactory a state, and 113 cases were pending at the commencement of the year and 1,666 new cases were instituted, making a grand total of 1,779 cases. Of these, 1,217 cases have been decided and 562 are pending.

The 1,217 decided cases represent a great deal of work. Of the 1,217, 628 are partitions.

The partition work in Shakargarh threatens to swamp the Settlement establishment altogether. The zemindars in Shakargarh have a widespread belief that it is one of the special functions of the Settlement establishment to partition their common lands, and a very large number of applications have been recently submitted for partition of village *shamlat*. In many cases the real question at issue is, whether the area comprised in the *maufi* assigned to the chief *lambardar* is liable to partition, and an authoritative ruling upon this point at an early date is much required. A *shamlat* partition case occupies a *patwari* off and on sometimes for months.

I think I may say that good progress has been made during the year with field work, though the principles upon which this Settlement has been conducted render difficult a comparison between the results attained and the work turned out in other Settlements during a similar period.

Hitherto, even in revised settlements, the first step taken towards correction of the village records has been a remeasurement, and all attestation of changes of proprietary and occupancy right has been deferred till the completion of the measurement. In this district, under the orders of the Financial Commissioner, the procedure hitherto followed has been exactly reversed. The revision of the records was begun by attestation, and measurement work was not commenced until attestation was completed. The actual business of the settlement commenced, after completion of the education and training of the establishment, with the *rabi girdawari* in March 1886. An enormous number of mutations were discovered in the course of this *girdawari*, and were entered up and attested in the mutation registers. The pedigree tables of all villages in the district were at the same time revised and corrected, and an additional check was thereby maintained upon the correctness and completeness of the attestation. Altogether, mutations were attested in 136,000 holdings, and of these more than 74,000 represented actual transfers of property by gift, mortgage, sale or inheritance, to say nothing of changes due to the return of absentees or the temporary abandonment of holdings by proprietors in overcrowded villages. The correction of the pedigree tables, and the preparation and attestation of the mutation registers occupied the *patwaris* and the whole settlement establishment throughout the hot weather, from April to July. In July, August and September the *patwaris* were collected at the *tahsils*, and detailed *jamabandis* were prepared incorporating the mutations attested. The *jamabandis* thus prepared are records of right complete in all particulars except as regards accuracy of measurement of specified areas, and their completion within three months, with all the statistics and returns required to accompany the Agricultural Statistics Report, was a work of great labour. On completion of the *jamabandis* the *patwaris* were employed upon the *kharif girdawari*, and in November they were mostly engaged in making rough copies of the *jamabandis* for their own use.

In December square measurement was commenced all over the district, and though the outturn of work was somewhat small in quantity, owing to the natural difficulties which presented themselves. In many parts of the district, the measurements were made with, in the majority of instances, *surprising accuracy*. I generally checked the work by chaining a direct line of three or four square diagonals, and in level ground an error exceeding two or three feet in the mile was certainly the exception rather than the rule. In broken or hilly ground, or in thickly wooded villages, such accuracy as this was of course impossible, but I find that if a *patwari* be given a good chain and good straight bamboo flags, and be made to *check* his chain daily on the stand, and to keep his bamboos *straight*, there is little or no fear of the square work going wrong. The chainmen themselves align the squares by dressing the flags (provided that the bamboos are straight) with such accuracy, that chaining is almost unnecessary, and the system is one that appeals to the meanest intellect. In all 26,143 squares, covering roughly an area of 553,600 acres, were laid out upon the ground. Work was much interfered with, in January by damp wet weather, which lasted for a full fortnight, and the dew in the district is so heavy, that it is almost impossible for the *patwari* to begin work before 9 or 9-30 a.m. in the cold weather. At 8 a.m. the crops are soaking wet. In some *tahsils* more square work was undertaken this year than was necessary, but in February the preparation of village boundary maps was commenced upon the square ruled sheets

prior to field measurements. This is a difficult and very important operation, which takes considerable time, and should be treated, I think, as a separate stage of operations, and given a place in return No. VI. In March the patwāris and settlement establishment were once more employed upon girdawāri and attestation work, and the majority of the patwāris are now so thoroughly trained in this work, that they were able not only to complete their field to field inspection during the month, but also to write up in the mutation registers all mutations discovered upon the ground, and a large number of mutations were attested and disposed of during the month by the Deputy Superintendents.

Special attention was devoted to measurement work in riverain villages, and I hope that the measurement of nearly all these villages in the district will be completed before the rains. My object in hurrying on this particular branch of the work was to secure a foundation upon which changes in village areas, due to river action, may be clearly and intelligently recorded during the progress of settlement operations, and a workable system devised for use after the settlement establishment has been withdrawn. The 1865 *shājráhs* have become totally obsolete in many of these riverain villages, and the so-called annual papers in the great majority of villages were unintelligible to any one but the patwāri who prepared them. The di-alluvial work in this district is especially heavy, and the subject occupied much of my time during the cold weather. I have, however, already referred to the subject in the Annual Revenue Report.

The extent to which re-measurement is to be undertaken in the district has formed the subject of much correspondence, and a scheme for correcting the old *shājráhs*, and transferring them to square ruled mapping sheets has been elaborated by the Financial Commissioner. It is too early yet to say whether the plan will work, but the Financial Commissioner may rely upon my doing my best to carry out his wishes in the matter. Maps corrected in this way will not be as reliable as new maps made after re-measurement, but if it can be shown that the old maps can be so corrected in shorter time than new ones can be made, it will be a great thing both for Government and the people. The zamindars profess themselves perfectly satisfied with the present maps, and have the greatest aversion to re-measurement, while any scheme that will shorten the duration of the settlement operations, and thereby reduce expenditure and free the establishment for employment elsewhere cannot fail to be acceptable to Government.

It will be seen, therefore, from the above account of the operations during the year, that introduction of the settlement has not been allowed to interfere with the ordinary district administration. In fact everything has been done that, under the new patwāri and kánúngo rules is required in a district not under settlement, and the extraordinary work such as measurement and mapping necessitated by the settlement, has been carried on during the intervals of leisure which the patwāris can find from their ordinary work. All the work done has been done by patwāris, only a sufficient number of assistants having been employed in each tahsíl to fill temporary and permanent vacancies among the patwari staff. Of the Rs. 25,000 provided in the budget for unsanctioned establishment, Rs. 11,378-0-7 have been paid away to make up deficiencies in the Patwāri Fund, and to meet patwāris' salaries, and I have steadily endeavoured throughout the year to improve the standard of efficiency of the patwāri staff. To attain this result, I have, of course, been obliged to dismiss all patwāris physically or mentally incapable of performing their duties in person, but gratuities have been allowed to all deserving men of long standing, and I am glad to say that my orders have in very few instances formed the subject of appeal.

The careful revision of patwāris' circles, which was effected in the spring or summer of 1886, has I think, contributed materially to any small measure of success which the settlement operations may be held to have attained. The essence of success in complying with the requisitions of the new patwāri and kánúngo rules, is that the burden must be equally distributed, and in this district I found on arrival that many of the patwāris' circles were quite unworkable, while many were so small that the patwāri had nothing to do.

It would be out of place here to indulge in any lengthy comparison of the merits of the new system upon which this Settlement has been worked with the system hitherto followed. The advantage to the Settlement Officer of commencing his village inspections with a really accurate *jamābandi* showing the exact condition of the village at the time of inspection, and with accurate returns of the crops for four or five seasons is sufficiently obvious, and the patwāris, on the departure of the settlement establishment, will find their ordinary district work to be mere child's play. On the other hand, the loss of time occasioned by the constant change of employment is great, and allowing two months for the crop inspections, and three months for the *jamābandis*, there are only seven months of the year to do what was formerly done throughout the twelve. I fear therefore that the settlement operations will be likely to take longer time than they would have done, if conducted upon the old principle.

As regards the work of re-assessment, I have not yet made any detailed village inspections, but I have been over the whole of the district on several times at various seasons, and have, I think, formed a fairly accurate idea of its financial capacities. The estimate of the increase of revenue likely to result from the settlement operations that was framed by Captain Montgomery, is in my opinion much too high; though it will, I think, be possible to secure a substantial increase to the present revenue by a judicious revision of

rates on the lightly assessed villages, and by a resumption of assignments for which there is no sufficient justification. The amount wasted in *maáfis* and *ináms* to the head *lam-bardárs* in the district alone is considerable.

Crop experiments have been made now in three harvests, but I confess that I am at present disposed to base my assessment proposals more upon the ascertained *rents* paid during a series of years, than upon any estimates of actual *outturn*. There are in this district 27,083 holdings of tenants, with a total area of 39,502 acres paying rents in cash, so that, in a very large number of villages, cash rents will form a fair basis of assessment.

* * * * *

Of the Tahsildárs, Munshi *Bindraban*, officiating Tahsildár of Shakargarh, worked hard and took an interest in the settlement work of the circle allotted to him. He was a good revenue officer, and his transfer to Amritsar was, I think, a loss to the district.

Munshi *Mannu Lál*, Tahsildár of Gurdáspur, is also a good revenue officer, but his work has been hampered and interfered with, as he has frequently been appointed to officiate as Extra Assistant Commissioner.

Ramji Das, Tahsildár of Batála, I think does his best to comply with the orders of the Financial Commissioner, and look after a portion of the settlement work, and I have no doubt that the training will be of advantage to him. He is not, however, in my opinion, a good revenue officer, as his early training as treasury clerk is against him.

Mr. Lewis at Pathámkot neglected his settlement work altogether during the first half of the year, but he has improved since the Financial Commissioner's visit to Pathámkot in November 1886.

Of the Náib-Tahsildárs, *Nabi Ali* at Shakargarh is the only one who has done at all well.

Dina Nath, the late Náib-Tahsildár at Batála, was indolent and maintained no control over his subordinates.

Baisákha Singh at Gurdáspur has no heart in his revenue work, and *Bhagwán Singh* is notoriously inefficient, so much so that I have not yet placed him in charge of any settlement circle.

* * * * *

APPENDIX A.

No. 259, dated Lahore, 10th August 1887, from E. P. HENDERSON, Esquire, c.s., Government Advocate, Punjab, to the Junior Secretary to Financial Commissioner, Punjab.

I HAVE the honour to submit the usual Annual Report of the Civil business transacted by this office for the official year 1886-87, together with the Annual Report for 1886-87. usual appendices A and B.

2. The office of Government Advocate was held by Mr. W. H. Rattigan, Barrister-at-Law, for the first nine months and three days of the year under Incumbents of office. report during my absence on furlough, and by myself during the remaining period of the year. The office of Junior Government Advocate was held by Mr. Lewis throughout the year.

3. Appendix A annexed to this report forms the usual detailed abstract of cases and questions forwarded to this office for opinion during the year, and the usual comparative tabular statement of references during the past six years is hereto sub-joined :—

Comparative statement of References disposed of during the six years 1881-82 to 1886-87.

No.	NAME OF DEPARTMENT.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
1	Government, Punjab, Civil Department ...	27	41	69	79	92	81
2	Do. do. Military Department ...	1	...	2	...	...	...
3	Do. do. Public Works Department ...	15	8	11	6	16	3
4	Do. do. Irrigation Department ...	144	56	11	78	108	62
5	Financial Commissioner ...	20	48	38	43	37	28
6	Indus Valley State Railway ...	7	2	...	2	...	...
7	Punjab Northern State Railway ...	1	6	4	11	3	...
8	Rewari-Ferozepore State Railway ...	...	...	5	1	...	...
9	North-Western Railway ...	...	...	...	...	16	25
10	Consulting Engineer, Lahore ...	3	...	...	...	1	...
11	Conservator of Forests, Punjab ...	5	7	12	10	5	1
12	Inspector-General of Police, Punjab ...	...	2	7	5	3	...
13	Do. do. Prisons, Punjab ...	...	6	2	3	4	7
14	Do. do. Registration, Punjab ...	...	...	1	...	...	...
15	Director of Public Instruction, Punjab ...	...	1	1	2	5	8
16	Accountant General, Punjab ...	...	1	...	...	2	1
17	Deputy Commissioner of Paper Currency, Punjab ...	...	...	3	...	4	...
18	Post Master General, Punjab ...	1	...	...	2	...	2
19	Registrar, Joint Stock Companies, Punjab ...	...	...	...	...	1	1
20	Sanitary Commissioner, Punjab ...	...	...	...	...	1	...
21	Miscellaneous ...	13	11	15	13	9	8
	Total ...	237	189	181	256	308	227

4. There is thus a sharp decrease in the reference work as compared with that of previous years, especially in the number of Irrigation Department opinions. These are, however, of a simple kind as a rule, and the diminution of Civil Department and Financial Commissioner's references, though small by comparison in numbers, really represent the most important decrease. I attribute this in part to the fact that there have been fewer important and complicated new Acts to work, such as the Punjab Municipal Act 1884. I am at the same time disposed to anticipate that the decrease of references is only temporary.

5. This return gives particulars of the original suits to which Government was a party. There were fifteen of these cases, or three more than there were in the previous year, 1885-86. I shall now proceed, according to the usual practice, to give a short statement of the facts of each case.

Appendix B.

Part I—Original Suits.

6. The facts of this case are given in para. 19 of the report for the year 1883-84. The causes that delayed its disposal are stated in para. 9 of the Nathu Mal, v. the Secretary of State for India in Council. Claim Rs. 2,300. report for 1884-85, and in para. 7 of last year's report. It was at last decided on the 21st April 1886, when the District Judge of Rāwalpindi disallowed the set-off claimed for the defendant, and gave plaintiff, a decree for Rs. 1,518-6-11 but without costs. For the reasons stated in my predecessor's No. D.C. of 2nd June 1886, to the address of the Junior Secretary to the Financial Commissioner, and with the approval of the Financial Commissioner and the Manager of the North-Western Railway, the order of the District Judge was not appealed from. So far as is known the plaintiff also has not appealed.

Mr. Pengree, Barrister-at-Law, appealed for the plaintiff, and Mr. Lewis for the defendant.

Sodhi Sher Singh, v. Secretary of State. Claim, Rs. 453-11-5.

7. The circumstances out of which this case arose are as follows:—

The Tahsíl Treasury in Lahore was abolished in 1869. The Tahsildárs then (though it was irregular) opened a banking account with one Gobind Rám, a private banker, which led to a part of the tahsíl funds always being in his custody. In October 1883 Gobind Rám became bankrupt. His books showed Rs. 4,590-7-9 as due by him on account of tahsíl funds. For this amount the Deputy Commissioner of Lahore at once obtained a conveyance of his immoveable property, he however remaining liable for any deficiency, in case the sale proceeds of the property did not cover the whole amount. The sale of the property, after paying off certain mortgages, realised only Rs. 3,486, which was duly applied towards the adjustment of *bonâ fide* Government claims. It afterwards appeared that the sum of Rs. 4,590-7-9 included an item of Rs. 453-11-6 belonging to the plaintiff.

Sodhi Sher Singh is a jágirdár and one-half of the revenue of Mouza Her, tahsíl Lahore, is assigned to him. For some years (probably from 1878 as stated by him), his share of the land revenue of this mouza, was according to a private arrangement with the lambardárs of the mouza, and with the sanction of some of the tahsíl officers, paid into the hands of Gobind Rám, from whom he received payment according as it suited his convenience. The Rs. 453-11-6 were accordingly paid to Gobind Rám by the Lambardárs of the mouza in August 1883 on account of the rabi of 1883.

Sodhi Sher Singh asserted that the Government was liable to make good to him the Rs. 453-11-6; first because the arrangement according to which the money was made over to Gobind Rám was sanctioned by competent authority, and secondly because the amount was included in the sum for which the Deputy Commissioner obtained a conveyance from Gobind Rám. The Revenue authorities, including His Honor the Lieutenant-Governor, after careful enquiry, refused to admit his claim, on the grounds (1) that the arrangement spoken of was not sanctioned by the Deputy Commissioner as required by Rule 4 of the Rules made under Section 42 of the Land Revenue Act, and (2) that, as a matter of fact, the sale proceeds of Gobind Rám's property had not left any balance from which his claim could be paid.

Sodhi Sher Singh then served a notice under Section 424, Civil Procedure Code, in March 1884, and brought the present suit in November 1885. It was originally instituted in the court of an Extra Assistant Commissioner of the Lahore district, but in June 1886 the plaint was returned to be presented in the Lahore Small Cause Court. The suit was defended on the grounds above indicated, and was dismissed with costs by the Judge of the Lahore Small Cause Court on the 22nd October 1886.

Mr. Lewis defended the suit, and Lála Shib Dás, Pleader, Chief Court, appeared for the plaintiff.

The case was put into the hands of this office in April 1886.

8. This was a suit to recover the price of kankar alleged to have been supplied to the Public Works Department for Railway purposes, at the Hissár Station, between the dates of 1st February and 20th June 1883. A number of contractors were employed at this station for supplying kankar, and plaintiff and defendant Gul Khan were among them. The plaintiff stated that Mr. Mayes, an Overseer, had given him an order for 65,500 cubic feet of kankar at Rs. 4-8-0 per 100 cubic feet: that he had complied with this order in full, but that he had been paid only Rs. 900, and that, therefore, Rs. 2,272-8-0 (it should be Rs. 2,047-8-0) remained due to him. He further stated that Mr. Mayes had collusively prepared a bill in favour of Gul Khan for the amount which was really due to him. Finding that the Railway authorities repudiated his claim, he served notices of action on Mr. Dumayne, the Executive Engineer (since dead) and Mr. Mayes the Overseer, and then in October 1883 instituted this suit for Rs. 2,200 only, in the court of Sirdar Alumgir, Extra Assistant Commissioner, Hissár. For the reasons stated above, he impleaded Gul Khan also.

It may be mentioned here that the plaintiff had never served a notice on the Secretary of State in the manner prescribed in Section 424, Civil Procedure Code, but no reference was made to this omission in the Extra Assistant Commissioner's court. The Extra Assistant Commissioner, further ignoring the provisions of Section 419, Civil Procedure Code, served a summons on Mr. Dumayne the Executive Engineer (and not the Deputy Commissioner, Hissár,) as agent of Government, and proceeded with the trial of the suit, in which eventually (on 16th July 1884) a decree was given against the defendants for Rs. 2,025, (that is Rs. 25 more than the amount claimed) and costs.

The Railway authorities appealed on behalf of the Secretary of State to the Divisional Judge who, on 23rd December 1885, cancelled all the proceedings of the court of first instance as irregular, and remanded the case for re-trial.

Up to this stage the Government Advocate was never consulted, and it was on the 22nd May 1886 that instructions were received by him to arrange for the defence of the suit.

Mr. Lewis appeared for Government at the re-trial, when, on 14th June 1886, the District Judge, Hissár, rejected the plaint as against the Secretary of State, on the ground

that no notice, as required by Section 424, Civil Procedure Code, had been served by the plaintiff.

9. The facts of this case are reported at length in para. 10 of the last year's report.

Sultan Baksh and others
v. (1) Secretary of State
for India in Council and
(2) Revd. Mr. Weitbrecht.

The order of dismissal under Section 102 of the Civil Procedure Code was, on the plaintiff's application, set aside by the Extra Assistant Commissioner on the 1st July 1886, but the plaintiff was eventually rejected on 3rd August 1886, on the ground that it was defective, and also because the notice served by the plaintiffs on the Secretary of State did not fully comply with the requirements of Section 424, Civil Procedure Code.

Mr. Lewis defended the suit. Costs decreed against the plaintiffs have been recovered and credited to Government.

10. The facts and the history of the case are given in paras. 21 and 31 of the report for 1884-85, and paras. 22 and 21 of the report for the last and this year respectively.

Chowdri Sher Singh,
Plaintiff, v. Secretary of
State for India, in Council,
Defendant. Claim Rs. 200.

The Judge of the Rāwalpindi Small Cause Court, after obtaining a ruling of the Chief Court (under Section 617, Civil Procedure Code) on certain law points, decided the case on 31st January 1887, dismissing the plaintiff's claim with costs.

Mr. Beechey appeared for the plaintiff, and Mr. Lewis for defend.

11. This case is described at para. 15 of last year's report. The plaintiffs were minors, and one Nihal Singh acted as their guardian, having obtained certificates under both Act XL of 1858 and Act XXVII of 1860. On 10th July 1886 instructions were received from the Commissariat Department, through the Financial Commissioner, to offer the plaintiffs Rs. 47,479-3-2 in full satisfaction of all claims against Government. The plaintiffs' guardian agreed to accept this sum in full of all demands, and the compromise was sanctioned and accepted by the District Judge, Lahore, on the 12th August 1886. The money was then paid into Court, and Nihal Singh's receipt obtained.

Harish Chandur and
Keshab Chandur, v. the
Secretary of State for
India in Council. Claim
Rs. 47,115-7-1.

Mr. Lewis appeared for the defence, and Lāla Lal Chand for the plaintiffs' guardian.

12. This suit was never regularly placed in the hands of the Government Advocate, nor was his opinion taken. The facts out of which the claim arose so far as they are known to this office, will be found in para. 14 of last year's report. With the Financial Commissioner's permission, the Deputy Commissioner of Jullundur afterwards arranged a compromise with the plaintiffs and the suit was accordingly disposed of by the Subordinate Judge of Jullundur on 31st August 1886. The terms of the compromise were the following:—

Tahel Sing and others,
v. the Secretary of State
for India in Council.

(1). That, out of the 53 acres of land claimed, 14 acres and 2 roods, from which kunkar had been excavated, should be made over absolutely to the plaintiffs as proprietors;

(2). That the balance of 28 acres and 2 roods should remain recorded as the property of Government, which was to have the right of excavating kunkar from any part of it; but that the plaintiffs were to have permission to cultivate the portion not required for excavation at the annual rent of Rs. 12 during the continuance of the present settlement; and (3) that the plaintiffs were to bear all costs.

Nanga v. the Secy. of
State for India in Council.

13. The circumstances out of which this case arose are as follows:—

About fifty years ago, when the buildings of an outlying Government Cattle Farm known as the "Sally Farm" were being constructed at Hissār, it was found necessary to import skilled labourers for the purpose; who having no other place to live in were allowed to erect and occupy temporary huts on land belonging to the farm. Amongst these was a potter by name Natha, the grandfather of Nanga, the plaintiff in this case. On completion of the farm buildings, these men, it appears, were employed from time to time on carrying out repairs on the Farm, and so were left in undisturbed possession of their huts and the land on which the huts stood. In 1885, soon after the Superintendent of the Farm, who knew the nature of their tenure, left, some of these labourers commenced to build larger and pucca houses under the plea of repairing their former temporary mud structures. Nanga was among these, but the present Superintendent of the Cattle Farm, coming to know that the object of the new structures was to obtain permanent possession of the land, stopped Nanga's building. Thereupon Nanga brought an action against the Superintendent of the Cattle Farm, but it failed, as he had given no notice of action to the Superintendent of the Farm, under Section 424, Civil Procedure Code. The Extra Assistant Commissioner, Hissār, however, instead of rejecting the plaint, returned it to the plaintiff.

Nanga then served a notice on the Secretary of State, and amending the same plaint filed it as against the Secretary of State to have his right to build the house declared. Under instructions from the Financial Commissioner, Mr. Lewis appeared for the defence, and the plaint was rejected on the ground that it should have been rejected before.

Nanga has served fresh notice on the Secretary of State, but no fresh suit has yet been brought.

14. The circumstances out of which this case arose need only be referred to very briefly here, as they are described in detail in para. 2 of the Punjab Government Resolution No. 149—1, dated 31st March 1887, and published in Part I A of the *Punjab Gazette* for 5th May 1887.

The Municipal Committee of Hoshiarpur v. Hamir Chand. One Hamir Chand, Sud of Hoshiarpur, appropriated, for the purpose of a shiwala (Hindu temple) which he had built, a public well and a part of the adjoining public street. On the matter being brought to the notice of the Municipal Committee, a majority, consisting of Hindu members, resolved that Hamir Chand be allowed to retain his unlawful appropriations. Eventually the Local Government had to interfere, and it was then that the Committee resolved upon bringing this suit against Hamir Chand for the specific removal of the obstructions erected by him and for injunction to restrain him from repeating his illegal action.

The suit was instituted in April 1886, and was decided on 12th November 1886. After a patient and protracted enquiry Sheikh Ghulam Mohammed, Officiating Extra Assistant Commissioner, decreed the plaintiffs' claim with costs.

The conduct of the suit was undertaken by this office under the orders of the Local Government, and was carried through by Mr. Lewis, the Officiating Junior Government Advocate. Messrs. Spencer, Devi Dyal and Thakur Das appeared for the defence.

15. The facts of this case are as follows:—The plaintiff obtained a contract from the Utter Singh v. Commissary General-in-Chief. Commissariat Department for supplying bran at Rs. 1-11 per maund, from 6th July 1882 to 30th June 1883, for the use of Government horses at Umballa, and deposited Rs. 1,000 in two Government Promissory Notes as security for due performance of the contract. On 19th May 1883 the plaintiff's contract was set aside, on the ground that he had committed five defaults within thirty consecutive days, and his security deposit was declared forfeited to Government under the terms of the contract deed. Three years after, the plaintiff brought this suit, stating that he had not committed the five defaults charged against him, and sued to recover:—

(1) his security deposit	...	...	Rs. 1,000	0	0
(2) interest thereon at 6 per cent. per annum	...	„	180	0	0
and (3) as damages for breach of contract	...	„	1,032	0	0

Total Rs. ... 2,212 0 0

Mr. Lewis appeared for the defence, and the plaint was rejected, on the ground that no proper notice had been served on the defendant. It was further patent that the Commissary General-in-Chief should not have been sued, as he only acted as the agent of Government, and that the Secretary of State for India in Council was the proper defendant.

Mr. Miller appeared for the plaintiff.

16. This case is referred to in paras. 17 and 20 respectively of the two last Annual Reports; but as one of the issues involved in it was of considerable importance, a more detailed account of it may be useful.

Jai Ram v. Gurmukh Singh. Claim Rs. 5,236-8-0. The suit was instituted in January 1884, and was for a refund of tolls collected from the plaintiff by the defendant, as lessee of tolls on the Rawalpindi and Murree Road during the period extending from 16th January 1881 to 24th March 1882. A toll-bar was established on this road near Chhattar, by Punjab Government Notification No. 167 of 5th May 1865, which purported to be made under the powers vested in the Local Government by Act VIII of 1851, and Government of India, Public Works Department No. 163 of 27th July 1860. This Notification of the Punjab Government was in force at the time the tolls in question were levied, but it was contended for the plaintiff, that this Notification had not effected a valid extension of Act VIII of 1851 to the Rawalpindi district (the plaintiff should have said the Rawalpindi and Murree Road), and that, therefore, the defendant had no lawful authority to levy the tolls which he must refund. Act VIII of 1851, as its Section 2 shows, did not originally apply to the Punjab. Its provisions were extended to this province by Government of India, Public Works Department No. 4035 of 21st August 1857 and No. 163 of 27th July 1860, and these orders of the Government of India, by virtue of Section 25 of the Indian Councils Act, 1861, have been taken to have effected a valid extension of the Act to this Province, (see Barkley's Non-Regulation Law, page 380), but the plaintiff's counsel argued against this being so.

It may furthermore be mentioned, that power of extending to a place Act VIII of 1851, alone by itself, ceased from the date of the passing of Act XV of 1864. The latter Act is of general application, and applies to the whole of British India. From and after the date of its passing (see its Section 3), it was competent to the Local Government to extend both Acts (i.e., Act VIII of 1851 and Act XV of 1864) to any place where Act VIII of 1851 was not then already in force, but not to extend either of them alone, a fact which was lost sight of in the Notification of 1865, which established a toll bar on the Rawalpindi and Murree Road.

Jai Rám's claim was first dismissed *in toto* on 30th April 1885 by Mr. Hughes, the then District Judge of Ráwalpindi. He held that, as the tolls were levied in pursuance of an enactment *alleged* to be in force, the claim for their refund, not having been brought within 90 days, was barred by limitation under Article 2, Schedule II of the Limitation Act, 1877. For the purposes of this article of the Limitation Act, Mr. Hughes considered it unnecessary to decide whether Act VIII of 1851 was or was not in force at the time in the Ráwalpindi district.

The plaintiff appealed from this order to the Chief Court, the learned Judges of which, by their order, dated the 12th May 1886 (see No. 105 P. R. 1886), remanded the case for a re-trial. They ruled that the defendant, before he could take refuge under article 2, Schedule II of the Limitation Act, must show that the enactment under which he acted, *viz.*, Act VIII of 1851, "was in force at the time and place when and where the acts complained of were done."

The re-trial took place before Mr. G. C. Walker, who disposed of the case by a judgment passed on the 7th February last. He held that Act VIII of 1851 was not in force on the Ráwalpindi and Murree road when defendant levied from plaintiff the tolls in question, and as a necessary consequence further held that the claim was not barred by limitation. But he gave the plaintiff only a decree for one-fourth of his claim with costs in proportion, being the amount of tolls unduly collected in excess of the rates of tolls legal under the Act, and dismissed the remainder, as the payments made by him, to the extent of the scheduled rates, clearly amounted to a voluntary payment with full knowledge of the acts.

Mr. Lewis appeared for the defence in both the Chief Court and in the District Judge's Court at the re-trial. Mr. Spitta appeared for the plaintiff.

17. This was a suit brought in the Small Cause Court, Lahore, for the recovery of the small sum of Rs. 53-0-8, due by the defendant for the keep and treatment of his horse at the Government Veterinary School, Lahore, from 8th April to 29th June 1885. The defendant did not appear to defend the suit, and a decree *ex parte*, with costs, was given against him on the 23rd of March last. The case was conducted by Mr. Lewis.

18. This was a suit for the recovery of Rs. 217-10-0 due on account of fees for the treatment of defendant's horses at the Government Veterinary School, Lahore, during the period extending from 23rd April 1884 to 12th April 1886. The defendant appeared in the Lahore Small Cause Court on the 23rd March last, and admitted the correctness of the claim, but asked for a fortnight's time to communicate with his confederate in the matter of the horses in question. The suit was, therefore, pending at the close of the year under report; but on the 7th of April last the full claim was decreed with costs.

Mr. Lewis appeared for Government.

Appendix B.

PART II.—Civil Appeals.

19. There were 13 Civil Appeals during the year under report, as compared with 11 in the previous year. A short notice of each is appended.

20. In regard to this case, Mr. Rattigan writes:—"This was a case brought against the late Sind, Punjab and Delhi Railway Company by a consignor for the value of goods which were despatched by rail from Delhi to Mooltan, but which it appeared had been stolen while in transit between Khana and Raiwind on the Mooltan line. The claim had been dismissed by the District and Divisional Courts, but on an appeal being preferred by the plaintiff to the Chief Court, the important question was raised, as to whether the Railway Company could be regarded as common carriers, whose responsibility would not, therefore, be affected by Sections 151 and 152 of the Indian Contract Act? Upon a representation by the Manager of the North-Western Railway, that the case involved a most important point of principle, the Government of the Punjab instructed me to appear and defend the interests of Government, which had meanwhile taken over the Sind, Punjab and Delhi Railway Company under the terms of the original agreement entered into between the Company and the Secretary of State for India in Council. I accordingly appeared on the date fixed, and after full argument, the Chief Court upheld the judgments of the courts below, and dismissed the plaintiff's appeal, awarding costs in favour of Government. The decision, which affirms the principle that Railway Companies are not common carriers, and are entitled to the benefit of Sections 151 and 152 of the Indian Contract Act, has since been published as No. 97 P. R. 1886, and no doubt furnishes a most important precedent for Railways in this country."

21. The facts of this case, and the circumstances out of which this appeal arose, are described in paragraphs 21 and 31 of the report for 1884-85. In paragraph 22 of last year's report, it was explained that, at the hearing in chambers, Mr. Justice Barkley held that the suit was a small cause, and that therefore no appeal lay; but that, on cause being shown he admitted the appeal to a Bench as an application on the Revision side. This application was disposed of by two of the learned Judges of the Chief

Secretary to State for India in Council, defendant, *versus* Chowdri Sher Singh, plaintiff, respondent. Claim, Rs. 200.

Lada Malik, plaintiff, appellant, *versus* Sind, Punjab and Delhi Railway Company, defendant, respondent.

Court on 8th May 1886, with the result that the orders of the District Judge and the Divisional Judges of Rāwalpindi were set aside on the ground that they had no jurisdiction to entertain the suit, and the plaint was sent to the Judge of the Rāwalpindi Cantonment Small Cause Court for trial and re-decision.

Mr. Lewis, Officiating Junior Government Advocate, appeared for the Secretary of State, and Mr. Cope, Barrister-at-Law, for Sher Singh.

It may be noted here, that when the case first came on for hearing before the District Judge of Rāwalpindi, Mr. Sinclair took the objection that the suit was one cognizable by the Judge of the Cantonment Small Cause Court; but did not press it, as the District Judge thought it was too technical an objection, and also as Mr. Sinclair was sanguine that the suit must fail on the merits.

The result of the trial in the Cantonment Small Cause Court is given in paragraph 10 of this report.

Jai Rām, plaintiff, appellant, *versus*
Gurmukh Singh, defendant, respondent.

22. The result of this appeal has been described in paragraph 16 of this report.

23. This case is referred to in paragraph 6 of the last year's report, and the circumstances out of which it arose are given in paragraph 10 of the report for the year 1884-85.

Nathu Mal, plaintiff, appellant, *versus* The Secretary of State for India in Council, defendant, respondent. Claim, Rs. 300.

The plaintiff appealed against the order of dismissal, but his appeal was dismissed with costs by the Divisional Judge of Rāwalpindi, on 10th July 1886.

Mr. Pengree, Barrister-at-Law, appeared for the appellant, and Mr. Lewis for the respondent, the Secretary of State.

24. The facts out of which this case, arose and the result of the proceedings in the

Secretary of State for India in Council, defendant, appellant, *versus* Dat Mul, plaintiff, respondent.

court of first instance, will be found in paragraph 12 of the report for last year. With the Financial Commissioner's sanction, an appeal from the order of the Extra Assistant Commissioner was filed in the court of the District Judge, Umballa, who, on 18th November 1886, held that the appellant's objection that the notice served by the Respondent upon the appellant did not state the cause of action, as required by Section 424, Civil Procedure Code, was valid, and accepting the appeal with costs throughout, reversed the Lower Court's order, and ordered the return of the plaint as premature. The portion of the order directing return of the plaint was clearly wrong, but it was not passed in presence of Mr. Lewis, who conducted the appeal, as after the hearing of argument in October preceding, judgment was reserved. No steps were taken to have this error in the order corrected, as the decree of the District Judge virtually granted the relief which the appellant claimed.

Secretary of State for India in Council, defendant, appellant, *versus* Shib-Churn Singh, plaintiff, respondent.

25. The following are the circumstances out of which this appeal arose:—

In 1884 Government sold by public auction a plot of nazul land situate in the city of Gujrat, to one Ganesh Das, for Rs. 1,300. The plaintiff claimed the right of pre-emption, and sued both Government and the purchaser, Ganesh Das. In the court of first instance, the suit, with the permission of the Financial Commissioner, was defended by Pandit Jānki Purshād, Extra Assistant Commissioner. Among other pleas, he raised the plea that no such notice as is required by Section 424, Civil Procedure Code, had been served by the plaintiff upon the Government, but the Subordinate Judge overruled it, and on the merits gave a decree for the plaintiff, but without costs.

Under instructions from the Financial Commissioner, this decree, so far as it concerned Government, was appealed from, and on 29th November 1886, the Divisional Judge, Jhelum, accepted the appeal with costs, and reversed the lower court's order, on the ground that plaintiff had not served upon Government any notice, as is required by Section 424, Civil Procedure Code.

Mr. Lewis appeared for Government, and Lāla Lāl Chand for the respondent.

26 The circumstances out of which this appeal arose are given in para 21 of last

Secretary of State for India in Council, plaintiff, appellant, *versus* Gobind Jus, defendant, respondent.

year's report. The appeal came on for hearing on the 5th January last, when the learned Judges, constituting the Bench of the Chief Court, before which the appeal was heard, reversed the order of the lower appellate court, and decreed for Government Rs. 2,025 with full costs in all three courts. Unfortunately, by an oversight on the part of the court, the plaintiff's lien for this amount on defendant's immoveable property, which had been mortgaged as security for due performance of the contract, was not specified in the decree. An application for review of judgment has therefore had to be made, and will be heard by a Bench on 6th July next.

Mr. Lewis conducted the appeal on behalf of Government, and P. C. Chatterjee defended.

Gobind Jus, defendant, appellant, *versus* Secretary of State for India in Council, plaintiff, respondent.

27. This was a cross appeal in the case described in para. 26 of this report. It was heard along with the appeal preferred by Government, and was dismissed.

28. This was an appeal from the decree of the Subordinate Judge of Kohat in a suit for proprietary rights in two "bakhra" of land situate in the village of Hangu, Kohat district. The case itself was a small one; but, as a test case, of great importance. Before the first court it was not defended by this office, and a decree with costs was given, in an exceedingly one-sided and incompetent judgment, against the Government. From this decree I was directed to file an appeal, which I decided to conduct in person, in view of the indirect importance of the case. The plaintiffs are recorded in the settlement papers as hereditary tenants of the lands in suit. They are Haji Khel, and at settlement, in 1881, accepted the position of hereditary tenants, expressly recording that they did not claim proprietary rights in the land. Relying, however, on a recommendation by the Settlement Officer that, if they afterwards claimed such rights, these might be granted to them—a recommendation not accepted by Government—and also on the strength of two other similar decisions against Government, in cases not defended by this office, nor reported to the Financial Commissioner for that purpose; these plaintiffs subsequently laid claim to the lands in their occupancy, and filed this suit. The appeal was of course accepted, and the decree reversed, the suit being dismissed with costs throughout.

29. The circumstances out of which this claim arose, and the result of the proceedings in the Amritsar District Judge's and Divisional Judge's Courts are given in paras. 18 and 25, respectively, of the reports for the year before and last year. The plaintiff has now filed a further appeal in the Chief Court, where the 13th January next has been fixed for its hearing before a Bench.

Kashi Ram, plaintiff, appellant, *versus* Secretary of State for India in Council, defendant, respondent. Claim, Rs. 629-11-0.

30. This case is mentioned in para 23 of last year's report. The plaintiff appealed to the High Court, North-Western Provinces, and the appeal was pending at the close of the year. This case, and the one mentioned immediately below, are in the hands of the Government Pleader at Allahabad.

Mussammat Hajra, plaintiff, appellant, *versus* Secretary of State for India, in Council, defendant, respondent.

31. Particulars of this case are given in para. 24 of last year's report. The plaintiff filed an appeal in the High Court, North-Western Provinces, and it was pending at the close of the year.

32. *Execution of Decrees and Miscellaneous.*—Due progress has been made in execution of decrees, and the fact reported from time to time to the Financial Commissioner for information.

The instalments due on Dewan Pandit Manphul's loan have been paid, although there was a delay of one day in the payment of the instalment due on the 10th August 1886. The attention of the Deputy Commissioner, Lahore, was drawn to the circumstances, and he was requested to see that the instalments were punctually paid on due dates.

33. I have much pleasure in attaching to this report certain remarks recorded by Mr. Rattigan, when making over charge to me last January. As regards the remainder of the year under report, *viz.*, since my return to duty, I can cordially endorse all that Mr. Rattigan has said, which is as follows:—

"Before surrendering charge of my office to Mr. Henderson, on his return from furlough, I desire to place on record the high opinion I entertain of Mr. Lewis's services during the time he has worked under me as Junior Government Advocate. Most of the out-station Civil business in which Government has been concerned has been conducted by him, and the result of such litigation proves the care and ability with which he has represented the interests of Government. He has consulted me at every stage in such cases, and has always been ready and willing to carry out my suggestions. In office matters also he has afforded me great assistance, and with a little more experience he will I am sure, prove a valuable assistant."

"As regards Mr. Burward, the Superintendent of the office, I am happy to be able to state that he has given me every satisfaction during the nine months I have been acting as Government Advocate. He has kept his work well up to date, and has always shown himself most zealous in the discharge of his duties. I consider him a man of superior qualifications, and well fitted for a higher post than the one he now holds. I shall be very pleased to hear of his promotion."

"Both Lala Buddha Mall, the Head Clerk, and Chirunji Lall, the second clerk, have worked well and given satisfaction."

I have the honour to be,

Sir,

Your most obedient servant,

E. P. HENDERSON,

Government Advocate, Punjab.

No. 1.

COMPARATIVE STATEMENT OF LAND REVENUE,

INCLUDING

NAZRANAH SERVICE, COMMUTATION, DEMANDS, COLLECTIONS
AND BALANCES IN THE PUNJAB,

FOR THE YEARS 1885-86 AND 1886-87.

No. I.

COMPARATIVE STATEMENT OF LAND REVENUE, INCLUDING NAZARANAH SERVICE, COMMUTATION, DEMANDS, COLLECTIONS AND BALANCES IN THE PUNJAB
FOR THE YEARS 1885-86 AND 1886-87.

1	2	3	4	5	6			7	8	9	10	11		12	13	14		15					
DIVISION.	DISTRICT.	Year.	Demand.	Collections.	BALANCES.			PARTICULARS OF BALANCES.								PERCENTAGE ON DEMANDS.		Collections during current year on account of previous years.	Total of columns 5 and 12.	SUSPENSIONS AND REMISSIONS ON ACCOUNT OF CALAMITY OF SEASON SANCTIONED DURING THE YEAR.			
					Of the year under report.	Of former years.	Total.	In train of liquidation.		Doubtful or undetermined.		Irrecoverable.		Nominal.		Of collections.	Of balances.			On account of the year under report.		On account of former years.	
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					Suspensions.	Remissions.	Suspensions.	Remissions.
DELHI.	Hissar ...	1885-86 ...	5,62,657	5,62,570	78	...	78	...	...	...	...	...	78	...	100	...	85	5,62,664	...	...	...	103
		1886-87 ...	5,62,113	5,61,740	373	...	373	369	...	...	...	...	4	...	100	...	...	5,61,740	369	...	...	78
	Rohtak ...	1885-86 ...	9,16,186	9,10,856	5,330	75,514	80,844	4,641	75,498	...	...	...	689	16	99	1	3,06,148	12,17,004	4,745	765	19,151	39,772
		1886-87 ...	9,16,517	9,16,029	488	28,081	28,569	485	27,926	...	...	...	3	155	100	...	a 52,059	9,68,088	...	...	...	...
	Gurgaon ...	1885-86 ...	10,85,661	10,80,395	5,266	2,91,963	2,97,229	3,741	2,91,963	...	...	...	* 1,371	...	99	1	86,131	11,66,526	...	* 1,371	...	159
		1886-87 ...	10,86,308	10,69,161	17,147	2,23,703	2,40,850	788	2,23,703	...	...	...	16,359	...	98	2	70,669	11,39,830	184	16,651	...	2,857
	Delhi ...	1885-86 ...	7,99,775	7,81,900	17,875	940	18,815	17,420	940	280	175	...	98	2	24,190	8,06,090	9,333	...	348	489
		1886-87 ...	7,99,726	b 7,97,702	2,024	4,018	3,042	949	1,018	87	989	...	100	...	17,352	8,15,054	1,305	445
	Karnal ...	1885-86 ...	5,82,714	5,76,168	6,546	19,264	25,810	1,550	11,869	4,782	7,395	214	...	99	1	39,435	6,15,603	6,200	214	19,264	249
		1886-87 ...	5,82,386	c 5,74,855	7,531	17,207	24,738	255	4,261	6,757	12,758	519	188	99	1	5,950	5,80,805	6,745	531	17,019	2,653
Umballa ...	1885-86 ...	7,88,941	7,84,511	4,430	11,211	15,641	...	...	4,072	9,164	...	...	358	2,047	99	1	28,857	8,13,368	4,072	...	9,164	66
	1886-87 ...	7,89,891	7,74,535	15,356	11,830	27,186	8	9	9,117	11,800	...	...	6,231	21	98	2	4,415	7,75,950	9,117	...	11,800	2,396
Simla (d) ...	1885-86 ...	16,322	16,255	67	...	67	47	...	...	...	8	...	12	...	100	...	...	16,255	...	12	...	...
	1886-87 ...	16,310	16,302	8	8	16	8	...	...	...	...	...	8	...	100	...	47	16,349	...	...	...	...
JULLUNDUR.	Kangra ...	1885-86 ...	6,15,597	6,15,506	91	...	d 91	...	...	53	...	...	38	...	100	...	...	6,15,506	...	...	...	351
		1886-87 ...	6,15,636	6,14,542	1,094	...	d 1,094	...	...	...	...	237	...	857	...	100	...	6,14,542	...	...	...	91
	Hoshiarpur ...	1885-86 ...	13,50,597	13,43,189	7,408	15,852	23,260	2,602	...	...	15,852	170	...	4,636	...	99	...	3,375	13,46,564	958	...	3,391
		1886-87 ...	13,50,598	13,47,683	2,915	15,754	18,669	6	15,754	170	...	2,739	...	100	...	2,700	13,50,383	...	319	...	4,806
	Jullundar ...	1885-86 ...	12,28,179	12,09,933	18,686	...	18,686	541	...	1,262	...	15,756	...	1,127	...	99	1	...	e 12,09,933	1,359
		1886-87 ...	13,71,979	13,69,705	2,274	...	2,274	6	...	1,694	574	...	100	...	566	13,70,271	18,120
	Ludhiāna ...	1885-86 ...	9,15,227	9,12,761	2,466	...	2,466	1,440	1,026	...	100	...	883	9,13,644	730
		1886-87 ...	f 9,16,168	f 9,14,743	1,425	...	1,425	284	1,141	...	100	...	1,440	9,16,183	1,026
Ferozepore ...	1885-86 ...	5,99,467	5,87,323	12,144	112	12,256	9,118	...	547	112	...	...	2,479	...	98	2	14	5,87,337	...	...	...	599
	1886-87 ...	5,95,806	5,74,540	21,266	4,528	25,794	19,624	...	916	4,524	...	...	726	4	96	4	5,138	5,79,678	17,469	...	3,716	2,590

LAHORE.	Mooltan	{	1885-86 ...	5,74,230	5,59,922	14,308	36	14,344	1,197	...	10,140	36	...	2,971	98	2	105	5,60,027	...	...	...	8,654
		{	1886-87 ...	5,72,336	5,67,187	5,149	8,810	13,959	1,575	295	2,289	8,515	...	1,285	99	1	2,302	5,69,489	...	...	...	3,262
	Jhang	{	1885-86 ...	3,11,745	3,09,314	2,431	...	2,431	1,498	...	610	...	...	323	99	1	362	3,09,676	544	...	...	451
		{	1886-87 ...	3,13,848	3,09,417	4,431	617	5,048	1,495	617	355	...	...	2,581	99	1	881	3,10,298	19	...	...	933
	Montgomery	{	1885-86 ...	2,90,027	2,44,991	45,036	5,858	50,894	37,353	3,797	737	484	...	6,946	84	16	1,619	2,46,610	22,302	...	3,589	947
		{	1886-87 ...	2,83,705	2,22,540	61,165	34,870	96,035	51,399	33,852	2,376	944	...	7,390	78	22	7,079	2,29,619	38,808	...	23,556	8,945
LAHORE.	Lahore	{	1885-86 ...	5,72,847	5,63,120	9,727	...	9,727	7,192	...	2,296	...	...	239	98	2	841	5,63,961	...	...	...	985
		{	1886-87 ...	5,71,075	5,59,484	11,591	1,495	13,086	11,023	1,495	539	...	...	29	98	2	5,697	5,65,181	6,752	...	...	2,535
	Amritsar	{	1885-86 ...	8,12,030	8,10,936	1,094	1,638	2,732	16	...	1,062	1,461	...	16	100	...	...	8,10,936	...	...	...	57
		{	1886-87 ...	8,17,695	8,16,217	1,478	2,395	3,873	...	...	1,044	2,315	...	434	100	...	16	8,16,233	...	...	...	321
	Gurdáspur	{	1885-86 ...	11,23,969	11,19,718	4,251	2,279	6,530	1,504	...	2,693	2,224	...	54	99	1	...	11,19,718	...	...	...	942
		{	1886-87 ...	11,31,262	11,28,591	2,671	4,485	7,156	214	...	2,457	4,485	...	...	100	...	1,504	11,30,095	...	...	...	541
RAWALPINDI.	Siálkot	{	1885-86 ...	11,27,675	11,26,752	925	426	1,351	...	...	692	336	...	233	90	100	137	11,26,889	...	447	...	...
		{	1886-87 ...	11,30,241	11,29,274	970	1,028	1,998	...	...	970	630	...	...	398	100	...	11,29,274	...	233	...	323
	Gujrát	{	1885-86 ...	6,09,449	5,99,684	9,765	...	9,765	8,653	...	775	...	...	337	98	2	...	5,99,684	...	...	...	780
		{	1886-87 ...	6,07,964	5,96,066	11,898	43	11,941	10,287	43	792	...	...	819	98	2	8,069	6,04,135	...	...	...	1,653
	Gujránwála	{	1885-86 ...	5,13,257	5,04,087	9,170	1,036	10,206	7,736	...	308	...	...	1,126	98	2	155	5,04,242	6,175	...	...	969
		{	1886-87 ...	5,13,733	5,05,810	7,923	3,909	11,832	7,676	3,881	200	...	...	47	98	2	3,855	5,09,665	...	...	...	2,442
RAWALPINDI.	Shahpur	{	1885-86 ...	3,88,457	3,84,869	3,588	...	3,588	1,943	...	1,001	...	438	206	99	1	290	3,85,159	...	...	...	1,570
		{	1886-87 ...	3,88,351	3,81,943	6,490	71	6,561	5,510	...	395	...	436	149	98	2	1,872	3,83,815	...	309	...	1,645
	Jhelam	{	1885-86 ...	6,96,830	6,96,033	797	...	797	...	...	797	...	...	...	100	...	...	6,96,033	...	...	...	...
		{	1886-87 ...	6,97,441	6,93,410	4,031	...	4,031	168	...	527	...	...	3,336	99	1	...	6,93,410	...	3,863	...	797
	Ráwalpindi	{	1885-86 ...	6,88,819	6,88,269	550	...	550	...	...	...	...	...	550	100	...	104	6,88,373	...	...	...	902
		{	1886-87 ...	9,20,456	9,18,650	1,806	...	1,806	1,558	...	...	...	...	248	100	...	...	9,18,650	...	...	...	550
PESHAWAR.	Hazára	{	1885-86 ...	2,22,569	2,22,474	95	224	319	...	...	95	...	...	...	224	100	1	...	2,22,474	95	...	29
		{	1886-87 ...	2,22,762	2,22,341	421	...	421	370	...	49	...	...	2	100	...	...	2,22,341	51	...	...	319
	Pesháwar	{	1885-86 ...	6,94,078	6,63,895	30,183	13,057	43,240	19,316	12,731	1,784	...	...	9,083	96	4	18,191	6,82,086	1,210	...	...	519
		{	1886-87 ...	6,95,567	6,83,466	12,101	8,530	20,631	7,389	7,927	858	16	...	3,854	98	2	23,517	7,06,983	50	...	1,563	11,193
	Kohát	{	1885-86 ...	85,099	81,995	3,104	2,567	5,671	1,274	2,227	442	327	740	648	96	4	1,208	83,208	...	766	...	6,481
		{	1886-87 ...	84,416	80,424	3,992	2,030	6,022	382	2,024	...	...	3,127	483	95	5	1,476	81,900	3,127	...	2,000	2,165
DERAJAT.	Bannu	{	1885-86 ...	3,32,108	3,28,200	3,909	...	3,909	3,876	...	...	...	...	33	98	1	3,338	3,31,538	3,876	33	...	1,914
		{	1886-87 ...	3,31,915	3,30,071	1,844	1,706	3,550	323	1,706	...	...	...	1,521	99	1	2,169	3,32,240	...	1,521	1,706	34
	D. I. Khan	{	1885-86 ...	1,73,064	1,67,930	5,133	...	5,133	26	...	2,342	...	4	2,761	97	3	424	1,68,354	2,324	...	...	4,379
		{	1886-87 ...	1,71,535	1,66,404	5,131	...	5,131	1,033	...	...	...	...	4,098	97	3	326	1,66,730	1,027	2,223	...	4,807
	D. G. Khan	{	1885-86 ...	3,52,278	3,35,623	16,655	3,613	20,268	7,301	2,703	745	...	...	16	96	4	4,990	3,40,613	...	265	...	316
		{	1886-87 ...	3,53,917	3,38,816	15,101	3,676	18,777	3,007	2,697	1,675	...	...	172	96	4	7,324	3,46,140	...	...	...	9,267
DERAJAT.	Muzaffargarh	{	1885-86 ...	3,95,577	3,94,152	1,425	51	1,476	1,224	33	42	18	109	50	100	...	606	3,94,758	...	...	...	4,041
		{	1886-87 ...	3,95,489	3,94,814	675	...	675	...	...	622	...	18	35	100	...	1,198	3,96,012	...	18	...	279
GRAND TOTAL		{	1885-86 ...	1,94,25,431	1,91,83,340	2,42,563	4,45,641	6,88,174	1,41,209	4,01,761	37,557	37,362	18,596	16	99	1	5,21,488	1,97,04,828	61,834	3,873	51,513	81,154
		{	1886-87 ...	1,98,07,146	1,95,76,462	2,30,769	3,75,794	6,06,563	1,26,185	3,11,454	33,725	61,744	20,347	172	99	1	2,24,621	1,98,01,083	85,023	5,668	61,360	87,043

a. Includes Rs. 4,296 collected in previous years in excess and credited to this year's income and Rs. 1,423 on account of remissions and reductions.

b. Excludes Rs. 14 realized in excess.

c. Omitted by an oversight in last year's statement.

d. Excludes Rs. 129 on account of excess collections.

e. During 1885-88 Rs. 3 were credited on account of 1886-87, while in 1886-87 Rs. 1 was credited on account of 1887-88, hence a difference of Rs. 2.

f. Includes Rs. 440 on account of surplus collections.

g. Includes Rs. 134 on account of excess recoveries.

h. Includes Rs. 2 on account of surplus collections.

i. Includes Rs. 3 on account of surplus collections.

j. Excludes Rs. 121 on account of surplus collections.

k. Includes Rs. 82 on account of surplus collections.

l. Excludes Rs. 3 on account of surplus collections.

m. Includes Rs. 10 on account of surplus collections.

n. Excludes Rs. 208 on account of excess collections.

No. II.

STATEMENT SHOWING ALTERATIONS IN THE LAND REVENUE DEMAND IN THE DISTRICTS OF THE PUNJAB FOR THE YEAR 1886-87, AS COMPARED WITH THAT OF THE PREVIOUS YEAR 1885-86.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
DIVISION.	DISTRICT.	INCREASE.											DECREASE.											Jama of the year 1886-87, as per kistbandi.
		Jama of the year 1885-86 as per kistbandi.	By lapses and resumptions of revenue-free lands.	By revision of assessment from Regular Settlements or otherwise.	By alluvion.	By land released from occupation by Government.	By Territorial transfer.		By assessment of wastes, formation of new estates, new leases of wells, &c.	By progressive Jamas.	Miscellaneous.	Total increase.	By grant of land revenue-free.	Reduction owing to Settlement operations.	Other reductions owing to reduction of assessment, calamities of season, deterioration of estates, farms, &c.	By diluvion.	By lands being occupied by Government.	By Territorial transfer.		By redemption of land-revenue.	Errors in kistbandi.	Total decrease.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DELHI.	Hissár	5,62,657	29	...	...	...	...	...	...	7	1,476	1,512	...	...	1,975	...	81	...	...	...	...	...	2,056	5,62,113
	Rohtak	9,16,186	27	...	...	...	...	...	...	410	...	437	...	...	...	...	106	...	...	...	...	...	106	9,16,517
	Gurgáon	10,85,661	10	16	57	3	...	...	...	1,084	...	1,170	...	...	18	279	226	...	...	...	...	...	523	10,86,308
	Delhi	7,99,775	51	12	...	...	...	...	...	93	...	156	33	29	...	...	143	...	...	...	...	...	205	7,99,726
	Karnál	5,82,715	24	...	38	...	...	...	...	7	...	69	...	...	...	273	65	...	...	60	...	...	398	5,82,386
	Umbálla	7,88,941	1,111	...	...	105	...	...	...	...	...	1,216	...	147	117	...	2	...	...	...	...	...	266	7,89,891
	Simla	16,322	...	...	...	...	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	12	16,310
JULLUNDUR.	Kángra	6,15,597	153	...	20	...	...	...	...	...	36	214	45	...	...	98	32	...	...	...	...	...	175	6,15,636
	Hoshiárpur	13,50,597	1,854	...	4,808	...	...	...	3	...	32	6,697	2,915	...	...	3,739	42	...	...	...	...	...	6,696	13,50,598
	Jullundur	12,28,179	162	1,62,909	1,207	...	...	...	...	...	...	1,64,278	...	18,039	...	2,439	...	...	...	...	...	...	20,478	13,71,979
	Ludhiána	9,15,227	1,183	...	1,252	208	...	...	...	38	...	2,681	...	6	...	* 1,573	161	...	...	...	...	...	1,740	9,16,168
	Ferozepore	5,99,467	55	...	11,214	...	...	...	...	...	45	11,314	3,567	...	...	11,177	231	...	...	...	...	...	14,975	5,95,806