											ALL	UVION.		
Division,	Die	STRICT.	**************************************		Names of riv or marsh varia	ев с	ausing	18	Area newly assessed during the year (in acres).	Revenue assessed.	Ares re-assessed at enhanced rates (in acres).	Additional revenue imposed on that area,	Total of columns 5 and 7.	Net incresse (thatsa) collected as fluctuating revenue.
1	(3) (4) 1-47 - 17 (4) (4) 1-7 (4) (4) (4) (4)	9			e co	8			4	5	6	7	8	. 9
14.	Gurdaspur				Beas Ravi Minor streams	*			359 335 514	Rs. 494 435 792	86 112 174	Rs. 77 107 155	Rs. 571 542 947	Rs. 183 309 450
LAHORE-concld,	Sialkot	•••	•••		Chenab Ravi Minor streams		Total		1,208 738 3,055 584	1,721 374 191 300	372 672 2,005 253	389 389 180 31	2,060 763 371 331	942 756 367 331
	Gujranwala		•••	•	Chenab		Total		4,877 276	865	2,930	78	1,465	1,454
	Gujrat		***	-	Chenab Jhelum Minor streams	 	 Total		1,468 1,504 252 3,224	698 1,131 102 1,931	1,351 968 289 2,608	627 648 143 1,418	1,325 1,779 245 3,349	1,053 1,053 105
ALPINDI.	Shahpur	•••	••	{	Chenab Jhelum Minor streams				200 8,004 287	35 1,243 418	130 1,644	, 75 1,138 	'110 2,381 418	29 . 840 408
BAWA	Jhelum	•••		5	Jhelum Minor streams		Total Total		3,491 1,865 45 1,410	1,696 1,139 62 1,201	1,774 504 30 584	1,213 445 25 470	2,909 1,584 87 1,671	1,277 717 36 758
	Rawalpindi Attock			=======================================	Minor streams Do Ravi	Ţ.			5 179	5 152	51	39	191	 191
	Montgomery		•••	1	Sutlej Chenab		Total		2,381	651	 479	859	1,010	e
MULTAN.	Jhang			1	Jhelum		Total		2,061 4,442	1,360 2,011 	842 821 	257 616	1,617 2,627 	914 1,262
	Multan		-	{	Ravi Sutlej		 Total						 	
	Dera Ghazi K	and To	tal		Minor streams Rivers Chos	<u></u>			51 38,771 2,011	51 14,265 1,370	24,089	10,549	51 24,814 1,666	51 11,788 650
				•	Minor streams	•••	Total		8,447	2,510	25,647	857 11,702	3,867	2,270

	/46 p	Dira	VION.			cress to of Land		
Area removed from assessment (in acres).	Reduction of revenue,	Area re-assessed at reduced rates (it. acres).	Reduction of assessment on area shown in last column.	Total of columns 11 and 13.	Net decresse (khalsa) re- mitted.	Net increase (plus) or decrease (minus) to be added to or deducted from fixed Land Revenue Roll of 1909-10.	DISTRICT.	DIVISION
10	11	12	13	14	15	16	17	1
	Rs.	an in the second	Rs.	Rs.	Rs.	Rs.		
849	1,594	124	112	1,706	1,265	-1,082		
1,322	2,323	95	159	2,482	2,214	-1,905	Gurdaspur.	
997	1,723	88	46	1,769	1,263	-813		
3,168	5,640	252	317	5,957	4,742	-3,800		Mal.
551	646	272	136	782	771	-15	The state of the s	1
4,563	717	817	48	765	756	—389		Linna manal
685	419	9	5	424	421	90	Sialkot.	1
5,799	1,782	1,098	189	1,971	1,948			
	2,100	1,088	189	1,011	1,020			
397	206	127	116	322	322	-184	Gujranwala.	
2,936	• 2,136	1,173	711	2,847	2,135	-1,490	1	
1,087	1,235	1.2	4	1,239	543	+510	Gujrat.	
404	368	84	67	435	297	192		
4,427	3,739	1,269	782	4,521	2,975	-1,172	and the second second second second	
160	715	•		715	624	595	h land	
2,840	3,292			3,292	1,805	— 965	Shahpur,	c ntueb.
18	23			23	13	+ +395		44.47
3,018	4,030			4,030	2,442		and the second of the second o	Dimit
1,880	2,511	60	40	2,551	1,532	815	,	
460	527	42	40	567	516	-480	Shelum.	
2,340	3,038	102	80	8,118	2,048	-1,295	and the second second	
25	27			27	22	-22	Rawalpindi.	
329	493	a		493	483	-292	Attock.	
		7	6	6	6	-6		
1,168		898	148	148	148	-148	Montgomery,	
1,133		905	154	154	154	-154	The state of the s	
2,536	1,796	P		1,796	1,096	—748		
1,886	1,669			1,669	923	-9	Shang.	
4,422	8,465			3,465	2,019	—757		
- Commence	54			54	54	54	112	MITTER
	8			3	3	-3	Multan.	Mr
	45			45	45	-45		
	102			102	102	-102	•	
						+51	Dera Ghazi Khan	
45,681	84,527	16,248	8,375	42,902	28,632	-16,894		
490	1,174	297	542	1,716	731	—10,6 53	GRAND TOTAL,	
5,140	4,909	607	602	5,511	4,217	—1,945		
50,311	40,610	17,152	9,519	50,129	4,011	1,040		X

STATEMENT

(Vide Paragraph 10

STATEMENT OF LAND REVENUE ASSIGNMENTS FOR

								sable		TOTAL AREA	AND BEVENUE	ASSIGNED.	
								88888			Jan	na.	
	DIVISION.			Distric	7 .			Total land revenue assessable and assessed.	Area.	Assigned for the mainte- nance of public servants.	Assigned for other public or quasi public purposes.	Assigned for private benefit.	Total of columns 4, 5 and 6.
	1			2.				3	4	5	6	7	8
								Re.	Acres.	Rs,	Rs.	Rs.	Rs.
		Hissar			•••	***		8,47,073	61,695	10,300	536	21,062	31,898
		Rohtak		•••	tere	•••		11,44,464	8,525	17,417	1,631	7,852	26,900
		Gurgaon				•••		13,90,331	14,291	21,184	* 4,374	9,557	35,115
	DELHI.	Delhi	***	***				9,56,738	23,001	14,906	4,930	40,842	60,678
	DE	Karnal						12,76,064	462,980	15,410	23,211	2,87,819	3,26,440
		Ambala						11,49,089	539,733		16,291	4,73,905	4,90,196
		Simla						17,489	1,767	20	North American	61,481	1,501
		Kangra						9,28,943	385,394	8,419	24,520	1,73,799	2,06,738
	AB,	Hoshiarpur	•••	· · · ·				14,26,449	30,879	16,580	20,409	69,522	1,06,511
	JALANDHAB,	Jalandhar	'		•••	***		14,80,232	89,193	18,620	10,926	66,030	95,576
	JAL	Ludhiana		***	***	•••		11,03,695	193,488	12,399	11,271	1,78,901	2,02,571
		Ferozepore		•••	•••			11,85,931	520,966	16,831	18,052	1,78,528	2,13,411
		Lahore		•••		•		11,70,984	211,410	17,129	87,558	69,070	1,28,757
	Œ.	Amritsar				•••		12,73,427	127,281	21,015	49,894	1,27,863	1,98,272
	LAHORE.	Gurdaspur	•••	•••		•••		15,30,980	57,080	26,544	26,728	49,043	1,02,315
	T	Sialkot						14,79,905	38,261	29,901	22,901	20,769	78,571
		Gujranwala	•••	***	***			12,98,860	28,5801	17,764	48,280	90,485	1,56,529
		Gujrat						8,36,513	60,341	16,574	19,198	20,241	56,013
)ť.	Shahpur	•••	•••				13,77,127	139,139	16,415	5,336	30,004	51,755
N.	RAWALPINDI.	Jhelum		***	•••	•••		7,54,816	11,738	14,298	2,660	20,381	37,339
	AWAI	Rawalpindi		***				6,75,031	30,633	9,590	4,452	22,281	86,323
	H.	Attock	•••					6,72,940	372,864	12,746	3,254	32,981	48,981
		Mianwali _.		•••	•••		•••	3,81,851	107,595	9,336	917	20,065	80,818
		Montgomery						5,29,783	62,283	6,130	2,870	19,614	28,614
		Lyallpur	,			•••		16,55,895	306	17,040	48	617	17,700
	Montan.	Jhang		•••				7,55,853	16,071	11,590	5,766	6,400	23,756
	Mor	Multan	•••	•••				15,43,087	26,557	15,300	11,749	11,431	38,480
		Muzaffargarl	h					8,54,652	4,479	13,778	1,277	8,502	18,557
		Dera Ghazi I	Khan		,			5,62,775	891,931	6,660	83,323	11,562	1,01,545
			•		. Total			802,59,977	47,25,682	4,13,896	4,62,357	20,65,107	29,41,360

No. XIV.

of the text.)

THE AGRICULTURAL YEAR ENDING RABI 1910.

E O	D18:	TRIBUTION OF	AREA AND JAM	A SHOWN IN CO	LUMNS 3 AND	7.	A COLOR		
7 um 7	In perpe	etuity.	For life	or lives.	For term of	Settlement.			
column	The state of the s						DISTRICT.		
ان م ا	Commission glassic confliction	Toma	Area.	Jama,	Area.	Jama.			
ntage imn 2	Area.	Jama.	Area.	Jama.	Area.	Jama,			
Percentage column 2.				Market 1					
9	10	11	12	13	14	15	16		
						0.			
	Acres.	Rs.	Acres,	Rs.	Acres.	Rs.			
3.8	51,001	27,540	10,694	4,358			Hissar.		
2.3	5,546	24,030	2,979	2,838		32	Rohtak.		
2.2	14,196	34,907	89	73	62	135	Gurgaon.		
6.8	21,643	50,754	1,358	5,859		4,065	Delhi.		1
25.2	461,346	3,25,039	1,037	416	597	985	Karnal.		A
42.7	534,587	4,84,370	2,529	2,715	2,667	8,111	Ambala.		R. T.
8.5	. 1,668	1,434			99	67	Simla.		
					987	700		*	
22.6	324,704	1,88,592	9,703	17,356			Kangra,		
•7'4	25,156	89,044	3,193	9,970	2,530		Hoshiarpur		
6.5	83,971	90,986	5,132	4,117	90		Jalandhar.		
18.4	178,679	1,94,301	11,880	3,721	2,949		Ludhiana.		
18	505,855	2,02,564	13,898	9,332	1,718	1,515	Ferozepore.		
10.5	186,842	1,07,212	28,891	16,032	677	513	Lahore.		
15.5	118,373	1,81,823	5,750	13,088	3,158	3,861	Amritsar.	1.4	
6.6	42,768	86,593	12,525	13,672	1,787	2,050	Gurdaspur.		
4.9	30,685	65,109	7,576	8,462			Sialkot.		
12.0	272,990	1,83,991	12,514	21,885	297	653	Gujranwala.		
				2500	970	1000	0.11		
8:7	57,952	52,422	1,711	2,588	678		Gujvat.		
3.7	89,713	28,859	49,420	22,892	6		Shahpur.		
4.9	10,760	32,097	965	5,226	13		Jhelum,		
2.3	27,044	21,155	3,470	15,058	119		Rawalpindi.		
7:8	300,552 107,203	24,594 19,729	72,292 366	24,249 1,455	20 26		Attock. Mianwali.		
7.9	207,200			1,400					
5.4	68,065	18,221	9,211	4,260	7	6,138	Montgomery.		
1.0	290	17,008	16	607			Lyallpur.		
3.1	15,553	9,144	855	2,527	168	12,085	Jhang,		
2.5	22,891	16,511	3,580	6,577	86	15,392	Multan,		
2.2	4,062	18,008	67	256	850	293	Muzaffargarh.		
18:0	87,191	10,635	13,894	10,417	790,846	80,493	Dera Ghazi Khan.		
9.7	36,35,730	25,56,257	2,80,025	2,30,001	809,927	1,55,102	Total.		

STATEMENT No. XV.

(Vide paragraph 11 of the text.)

COERCIVE PROCESSES FOR THE COLLECTION OF LAND REVENUE (1) AGAINST, (ii) FOR LAMBARDARS.

					' 1	NUMBER.	of Pro	CESSES.	a Bloom		realiza- issued.	ly re.
				9 (3).	Section	Move	erty.	management, transfer, Sec. id 72.	f im-	processes.	Amount of arreats for the realiza- tion of which processes issued,	actually
1-1-	DISTRICT.		68.	ion 6	nt, S	Sec.	1 70.	managen traosfer, nd 72.	Sections		proc	arrears
			Section 68	Section 69	m me		Section			o Jec	arre	PATE OF THE PARTY OF THE PATE
			Sec	arrest,	priso	distress, n 70.	e, se	or direct farm, or tions 71 a	tttaebeable	ump	of w	0
			Writs,	For an	For imprisonment, 69 (3).		For sale,	For dir farm, tions	0 =	Total number of	noun	Amount alized process
	ENVENIENCE DE LA COMPANIE		W	-		Š.		E E	Form		A.	
	1	_	.2	3	4	5	6	7	- 8	9	10	11
		XIII O		91.04							Rs.	Rs.
	Against Lambardars		12	5						17	14,693	14,69
Hissar	For Lambardars		26	9	***	12				47	1:021	1,02
3	(Against Lambardars		5	49		20		1		75	7,418	7,39
Rohtak	(For Lambardars		753	148		77	18	2		998	16,874	16,01
	(Against Lambardars		68	117		34	23	1		238	1,29,888	1,29,29
Gurgaon	For Lambardars		453	169		38	28			683	21,787	21,65
	(Against Lambardars	100	9	88		11				108	37,327	87,14
Delhi	For Lambardars		200	6		1				207	6,615	5,35
	(Against Lambardars		199	84		65	1			349	74,230	67,13
Karnal	For Lambardars		418	1		127		4.6		546	8,829	7,59
	(Against Lambardars		103	52		8				163	- 24,041	24,04
Ambala	{ For Lambardars		264	23		39				326	6,276	6,12
	(Against Lambardars		23	' 3		1			harperfüllige	27	9,802	8,95
Kangra	For Lambardars		32	4		3				39	244	24
Alleria de la companya de la company	(Against Lambardars		13	1						14	3,442	3,44
Hoshiarpur	" For Lambardars		52	1		14				67	1,038	92
	(Against Lambardara		p	4		2				15	2,161	2,16
Jalandhar	For Lambardars		341	14		27			Ϋ́	382	3,331	3,31
	(Against Lambardars		28							23	2,764	2,76
Ludhiana	For Lambardars		171	26		21	5			223	4,515	
	(Against Lambardars		203	182		110	7			t 02	7,289	5,39
Ferozepore	For Lambardars		125	40		28	•••			193	95,999	65,75
	(Against Lambardars		26	72		24				122	31,828	30,85
Lahore	{ For Lambardars		342	49		19			*	410	15,120	13,10
	(Against Lambardars		154	21	1	28	1			205	49,296	48,90
Amritsar	For Lambardars		456	2		194	2			653	46,890	45,72
	(Against Lambardars		12	24		6	1			43	4,920	4,73
Gurdaspur	{ For Lambardars		963	290		35	3		2	1,293	23,829	2,22
	(Against Lambardars		51	40		1				92	18,427	18,38
oialkot	For Lambardars		80	13		16	2			111	3,215	2,34
	(Against Lambardars		55,	89	2	15				161	46,112	
Jujranwala	Tor Lambardars		96	48	•••	34				173	9,786	39,99
	(Against Lambardars		85	24		24				133		9,70
Gujrat	For Lambardars		147	19					***	100	16,136	16,136

xlvii
STATEMENT No. XV—concluded.

					1	NUMBER	of Pr	OCESSES.		•	ealiza-	lly re-
				39 (2).	Section	Move		ment, Sec-	of im-	processes.	for the r	s actually issue
	DISTRICT.		Writs, Section 68.	For arrest, Section 69	For imprisonment, S 69 (3).	For distress, Section 70.	For sale, Section 70.	For direct management, farm, or transfer, Sec- tions 71 and 72.	For attachment of moveables, Sections and 77.	Total number of pro	Amount of arrears for the realiza- tion of which processes issued,	Amount of arrears alized through process.
The second second			2	3	4	5	6	7	8	€ 9	10	11
					•						Rs.	Rs.
	(Against Lambardars	4 4 4 4	74	39	***	13	***		***	126	31,372	31,109
Shabpur	For Lambardars	industrial Services	46	31		.5				82	3,877	3,284
	(Against Lambardars		17	6		11				34	1,844	1,840
Jhelum .	For Lambardars		203	42		5				250	1,123	813
	(Agaiust Lambardars			5]			5	612	612
Pawalpindi .	For Lambardars		153	23						176	889	855
	(Against Lambardars		14	14		3	***			81	3,582	3,582
Attock	For Lambardars		18	27		3				48	5 5 2	549
	(Against Lambardars		- 1	2						3	1,215	1,215
Mianwali	For Lambardars		551	107	***	7	***			605	1,476	1,432
1 7 1	(Against Lambardars		64	34		22				120	20,370	20,363
Montgomery	For Lambardars		115	24		6		·		1.45	3,402	3,397
	(Against Lambardars	141	69	27		14				110	20,144	16,910
Lyallpur	{ For Lambardars		174	36	1	44	1			256	26,461	24,545
	(Against Lambardars		4	78		19			100	96	26,171	25,405
Jhang	") For Lambardars		95	38		10	***		*	138	9,979	6,831
	Against Lambardars	,,,	107	61		12	1			* 181	1,08,560	1,07,654
Multan	" (For Lambardars		216	54		24	3			297	19,097	18,623
	(Against Lambardars	36 35 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	330	320		10			8	668	76,041	75,911
Muzaffargarh	For Lambardars		328	48		5				381	2,989	2,889
i.	(Against Lambardars	•••	77	63		41				181	16,690	16,814
D. G. Khan	{ For Lambarders		145	105		17				267	47,458	46,672
	(Against Lambarders		1,802	1,499	8	494	84			3,837	7,86,370	7,61,856
Total.	For Lambardars		6,962	1,380		* 833	57	1	1	9,237	3,80,713	3,16,786

STATEMENT No. XVI.

(Vide paragraph 18 of the text.)

ENHANCEMENT OF OR REDUCTION OF CASH RENTS OF TENANTS WITH A RIGHT
OF OCCUPANCY DURING THE YEAR ENDING 30th SEPTEMBER 1910.

					Number of D	ECIDED SUITS UN TENANCY A	DER SECTION ACT, 1907.	24 of Punja	В
Division.	Dis	STRICT.			In which enhancement of rent was asked for.	In which enhancement of rent was granted.	In which reduction of rent was asked for.	In which reduction of rent was granted.	
1		2			8	4	5	6	
Овънг,	Hissar Rohtak Gurgaon Delhi				9 260 65 170	6 214 62 144	 1	•••	1
	Karnal		 		10				
JALANDHAR.	Kangra Hoshiarpur Jalandhar, Ludhiana			•••	3 845 179 9	3 574 115 8	2	•••	2
LAHORE.	Lahore Amritsar Gurdaspur Sialkot Gujranwala		••		11 38 39 47 7	4 18 36 44 7	1 1		
RAWALPINDI.	Gujrat Jhelum Rawalpindi Attock Mianwali			9	5 16 26 22	1 16 25 10	 1 1		1
MULTAN.	Jhang					**************************************	. 1		
		Cotal			1,759	1,287	21		4

STATEMENT No. XVII.

(Vide Paragraph 19 of the text.)

STATEMENT SHOWING EJECTMENT PROCEEDINGS UNDER THE TENANCY ACT DURING THE YEAR ENDING 30TH SEPTEMBER 1910.

		Tı	NANTS	WITH RIG	HTS OF OC	CUPANCY.	Тк	NANTS WI	THOUT RIC	UTS OF	OCCUPANCY.	
DISTR	ict.	for ejectment under	ions under Sections	served under Sec-	ents ordered under	Ejectments actually made under order or process of a Revenue Court or Officer.	Number of decrees for ejectment.	applications under Sections (b).	ssued under Section	ents ordered under	Ejectments actually made under order or process of a Revenue Court or Officer.	o contest liability to
		Number of decrees Section 39.	Number of applications 43 and 42 (a).	Number of notices tion 44 (1).	Number of ejectments Section 44 (2).	Number of cases.	Under Sections 40 and 45 (6),	Number of applica 43 and 42 (b).	Number of notices issued 45 (i).	Number of ejectments Section 45 (5).	Number of cases,	Number of suits to contest liability ejectment decided in tenant's favour
2		3	4	5	6	7	8	9	10	11	12	13
		-	-	11,000		-	- No. Property of		-		74	
Hissar		1	. 9	17	3	2	514	1,613	3,294	1,319	1,301	
Rohtak		1		1			85	353	673	221	150	
Gurgaon			10	22	3		52	749	1,271	426	419	
Delhi							66	994	983	591	458	
Karnal .:							35	390	723	154	. 184	
Ambala			8	8	2	2	2	397	826	205	104	
Simla		***				Total State of the		4	12	1		
Kangra		90.00					44	355	707	219	85	
Hoshiarpur			4	12	3	. 1	260	798	1,875	417	590	
Jalandhar			7	12	7	. 5	44	481	565	267	143	
Ludhiana							26	138	* 864	74	25	
Ferozepore	194	30	14	39		the state of the s	166	454	2,510	932	430	
Lahore					OM THE STORY	7	99	415	1,282	241	201	
Amritsar			4	8	2	. * 2	127	428	1,569	211	261	
Gurdaspur				4			83	618	1,428	281	77	
Sialkat					***		420	695	1,419	246	227	
Gujranwala							67	482	1,004	356	56	
Gujrat							89	342	1,231	431	570	
Shalipar						\	50	236	670	201	134	
Jhelum							56	236	234	106	131	
Rawalpindi				365	*	2	***	122	327	147	52	
Attock		7		2	W. S. C. C.		3	139	218	105	45	
Mianwali			l				49	146	284	65	225	
Montgomer							6	37	131	17	7	
Lyallpur						*		102	136	8	30	
	••	THE PARTY						20	25	6	6	
Multan		\					<u>.</u>	362	887	139	95	
M uzaffarga			4		·		36	839	691	285		
D. G. Khan	E E						27	148	537	161	13	
]					11.500	25,876	7,830	6,095	8
Tota		8	59	121	21	14	2,406	11,593	20,610	1,0.80	0,000	

STATEMENT

(Vide paragraph 25

STATEMENT SHOWING DISBURSEMENTS, COLLECTIONS AND OUTSTANDINGS

* =		STATE OF LO	DANS ACCOUN	T, PRINCIP	AL.	and the second	Rec	OVERY OF	PRINCIPA	L.	N.
DIVISION.	District.	Balance outstanding on 1st October = column 6 of last year's statement. Amount advanced during the year.	Amount collected or written off during the year = column 11 + 12 column.	Balance outstanding at close of year,	Amount suspended by competent authority.	Amount falling due during the year out of columns 3 and 4, principal only.	Demand on account of arrears of principal.	Total demand, principal only.	Total collection, principal only.	Amount of principal written off as irrecoverable during the year,	Balance of principal outstanding on 30th September,
. 1	2	3 4	5	6	7	8	9	10	11	12	13
	Hissar	Rs. Rs. 25,055 3	Rs.	Rs. 21,467	Rs	Rs. 3,041	Rs. 902	Rs.	Rs. 3,888	Rs.	Rs.
	Rohtak	28,886 2,3	92 7,146	24,132		4,258	3,348	7,601	7,146		45
H	Gurgaon	1,71,132 27,5	60 27,563	171,129		26,247	1,671	27,918	27,563		35
DELHI.	Delhi	85,040	21,089	68,951		19,476	1,977	21,453	21,089		36
40	Karnal	17,292 1,5	2,648	16,184		2,678	86	2,764	2,648		1 11
	Ambala px	4,544 6	00 489	4,655		489		489	489	e	
	Kangra	277	277			277		277	277		7
IAB.	Hoshiarpur	5,577 5	00 1,067	5,010		1,067		1,067	1,067		
JALANDHAR	Jalandhar	1,04,866 7,3	20 13,730	98,456		13,730		13,730	13,730		*
JAL	Ludhiana,	1,657	571	1,086	***	571	b	571	571		
	Ferozepore	27,798 1,4	50 1,384	27,864	86	1,453	41	1,494	1,384	•••	11
	Lahore*	26,507 1,0	50 13,532	14,025		11,407	2,259	13,666	18,532		13
56	Amritsar	17,332 6	00 2,874	15,058		2,920	113	3,033	2,874		15
LAHORE,	Gurdaspur	42,348 3,3	42 4,504	41,186		4,688	52	4,740	4,504		28
7	Sialkot	49,278 8,4	40 12,369	45,849		12,844	135	12,479	12,369		11
	Gujranwala†	43,091 2,6	2,252	42,879		2,881	43	2,374	2,252		12
	Gujrát	23,986 1,5	90 7,288	18,288	- 	7,322		7,322	7,288		3
	Shabpur	9,790 1,8	856	10,254		864		864	856		
PIND	Jhelum	15,287 4,5	2,888	16,659		2,858	85	2,888	2,888		
RAWALPINDI.	Ráwalpindi ,	13,274 7,5	20 1,066	19,728		1,066		1,066	1,066		
B	Attock	2,13,191 15,4	00 12,337	2,16,254		12,413	329	12,742	12,337		40
	Mianwali	24,122 2,4	50 4,961	21,611	•••	5,077	127	5,204	4,961		24
	Montgomery	37,928 . 15,6	6,882	46,626		6,931	40	6,971	6,882		8
	Lyallpnr	172	45	125			47	47	74	À.,	
MULTAN.	Jhang **	4,693	746	4,417		746		746	746		
MU	Multan	4,29,465 27,0	80 47,236	4,09,309	15	46,862	1,744	48,606	47,230		1,87
	Muzaffargarh	82,783 17,4	9,056	91,112		8,931	246	9,177	9,056		12
	D. G. Khān	21,752 2,4	00 3,172	20,980		8,035	198	8,233	8,172	***	61
	Total	15,27,073 1,52,6	39 2,11,918	14,67,794	51	2,03,077	13,388	2,16,465	2,11,918		4,54

No. XVIII.

of the text.)

ON ACCOUNT OF THE LAND IMPROVEMENT LOANS ACT (XIX of 1883).

Continuity of the Continuity o			RECOVERY	OF INTERE	est.	Nº Nº	- 4.8 t t to		
Arrears of interest suspended and overdue at commencement of the year.	Interest falling due within the year.	Total interest for collections within the year.	Total collections, interest only,	Amount of interest written off as irrecoverable during the year.	Suspended by competent authority.	Arrears of interest overdue at end of the year.	Bate of interest recovered on mean of loans outstanding at commencement and close of year, i.e., clann 17×100+column 3+column 6.	District,	Division.
14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	-Rs. a. p.		
36	1,461	1,497	1,497				6 7 0	Hissar	
356	1,274	1,630	1,391	ne de.		239	5, 3 11	Rohtak	-
2,605	9,578	12,183	11,792		223	168	* 7 0 7	Gurgaon	реге
664	4,891	5,555	5,439	•••		116	7 4 10	Delhi	
34	822	856	822			84	4 14 7	Karnal	- 1
	. 139	139	139	***			4 8 0 0	Ambala	
	313	910	813				226 13 0	Kangra	
	311	313 311	311		21. 41.		5 14 6	Hoshiarpur	В.
1	5,041	5,041	5,041			**1	4 15 3	Jalandhar	JALANDHAR
	92	92	92	***	The same		6 11 4	Ludhiana	
6	613	619	468		4	147	1 10 11	Ferozepore	
				Sur Control			100		_
1,053	2,319	3,372	3,888			39	11 0 2	Lahore	
27	561	588	558			80	8 7 2	Amritsar	
7	1,727	1,734	1,781			8	4 2 9	Gurdaspur	HORE.
47	2,504	2,551	2,496			55	5 4 5	Sialkot	4.
6	1,169	1,175	1,180	#		45	4 15 0	Gujranwala	
		1 - 1 - V					and the second		-
=	1,429	1,429	1,425	,		4	6 12 0	Gujrat '	
	976	976	940		-	a 36	9 0 0	Shahpur	. XDI.
3	640	643	638		4	5	8 15 11	Jhelum	RAWADPINDI.
	178	178	178				1 1 3	Rawalpnidi	RAW
249	6,883	6,632	6,595			37	8 1 1	Attock	
53	1,296	1,349	1,258	•••		91	5 8 0	Mianwali	
94	1.056	0.040	0.000	1		4			
84	1,958	2,042	2,022			20	4 13 0	Montgomery	
	363	11 363	11 363	***		•••	7 6 11 7 15 6	Lyallpur Jhang	AN.
1,293	• 27,208	28,496	27,201	4	8	1 997		Multan	MULTAN.
197	3,512	3,709	3,550	Win I	°	1,287 159	6 7 9	Muzaffargarh	
64	915	979	894		•••	85	# 4 3 0	D. G. Khan	
			•			85	4 3 4	Z. O. KIMB	
6,784	77,679	84,463	81,628	Manufact Court	285	2,600	5 7 9	Total.	

STATEMENT

(Vide paragraph 25

STATEMENT SHOWING DISBURSEMENTS, COLLECTIONS AND OUTSTANDINGS

			STATE	OF LOAN	8 ACCOUNT	, PRINCIPA	AL.		REC	OVEEY OF	PRINCIPA	L.	
DIVISION.	District.		Balance outstanding on 1st October, column 6 of last year's statement,	Amount advanced during the year.	Amount collected or written off during the year-column 11 + column 12.	Balance outstanding at close of year,	Amount suspended by competent authority.	Amount falling due during the year out of columus 3 and 4, principal only.	Demand on account of arrears of principal.	Total demand principal only.	Total collections principal only.	Amount of principal written of as irre- coverable during the year.	Balance of principal outstanding on September 30th.
1	2	3.0	3	4	5	6	7	8	* 9	10	11	12	13
Одъят,	Hissar Rohtak Gurgaon Delhi Karnal Ambala		. Rs. 1,29,379 19,313 77,866 62,476 56,849 8,000	Rs	Rs. 1,05,583 19,187 58,670 59,800 28,793 5,881	2,676	Rs. 17,478	Rs. 17,491 18,958 51,177 47,571 34,035 5,708	Rs. 1,14,061 355 7,920 13,705 6,091 173	59,097	19,187 58,590	Rs, 80 63	R s. 19,966 126 427 1,476 11,883
JALKNDHAR.	Kangra Hoshiarpur Jalandhar Ludhiana Ferozepore		34,070 760 29,819 3,050 39,300	200	7,318 517 29,819 2,183 36,428	26,952 243 867		7,318 517 29,819 2,183 38,605		7,318 517 29,819 2,183 42,393	7,318 517 29,819 2,183 36,428		5,965
LAHORE,	Lahore* Amritsar Gurdaspur Sialkot Gujranwala†		79,657 23,321 50,910 63,508 30,671	80 13,952 10,400 11,580 1,090	41,208	14,801 25,272 33,880	*	50,138 22,949 35,894 41,297 15,867	11,628 405 151 174 321	61,766 23,354 ,36,045 41,471 16,188	41,208	: : :	1,063 883 263 2,816
RAWALPINDI.	Gujrat Shahpur Jhelum Rawalpindi Attock Mianweli		12,817 10,824 12,077 5,565 15,226 66,642	5,430 3,230	8,785 6,043	7,469 9,264 2,755 2,406	1,685	8,540 8,722 9,838 3,405 12,749 61,783	24 383 2,399 71	9,055	8,590 6,043 3,320 12,820	 195 	6,194 86
Multan.	Montgomery Lyallpur Jhang Multan Muzaffagarh Dera Ghazi Khan		22,489 7,216 746	26,100 220 10,240	32,309 4,878 623 43,553	16.230 2,338 343 28,899 67,823 16,350		32,085 623 41,244 76,994 28,137	721 4,878 	32,806 4,878 623	32,309 4,878		497 724 1,454 1,279
IOW .	Multau Muzaffagarh Dera Ghazi E		 	62,912 1,10,765 Chan 32,782	62,212 10,240 1,10,765 38,133 Than 32,782 11,290	62,912 10,240 43,553 1,10,765 38,133 81,075 Than 32,782 11,290 27,722	62,212 10,240 43,553 28,899 1,10,765 38,133 81,075 67,823 (han 32,782 11,290 27,722 16,850	62,912 10,240 43,553 28,899 1,10,765 88,133 81,075 67,823 Chan 32,782 11,290 27,722 16,850	62,912 10,240 43,553 28,899 41,244 1,10,765 38,133 81,075 67,823 76,994 Than 32,782 11,290 27,722 16,350 28,187	62,912 10,240 43,553 28,899 41,244 3,033 1,10,765 38,133 81,075 67,823 76,994 5,535 (han 32,782 11,290 27,722 16,350 28,137 864	62,912 10,240 43,553 28,899 41,244 3,033 44,277 1,10,765 38,133 81,075 67,823 76,994 5,585 82,529 Than 32,782 11,290 27,722 16,850 28,137 864 29,001	62,212 10,240 43,553 28,899 41,244 3,033 44,277 43,553 1,10,765 38,133 81,075 67,823 76,994 5,535 82,529 81,075 (han 32,782 11,290 27,722 16,350 28,137 864 29,001 27,722	62,212 10,240 43,553 28,899 41,244 3,033 44,277 43,553 1,10,765 38,133 81,075 67,823 76,994 5,535 82,529 81,075 28,137 864 29,001 27,722

^{*} The figures relating to the Sharakpur tahsil have been excluded.

† Ditto included.

No. XIX.

of the text.)

ON ACCOUNT OF THE AGRICULTURISTS' LOANS ACT (XII OF 1884).

STATEMENT No. XX.

(Vide paragraph 25 of the text).

STATEMENT OF REMISSION ORDERS AND CERTIFICATES OF EXEMPTION GRANTED FOR IRRIGATION WORKS FOR THE YEAR ENDING RABI 1910.

			ont of 18 have e year.	granted	Num	BER OF 1	RRIGATION DURING T			ED			
		District.	of wells fallen out of which remissions have anted during the year.	tificates gar.	New w	ells.	Old wells	repaired.	Dams, 1 and cuts; ers and	marshes.	District,		
	DIVISION.		Number of wells fallen ont of use for which remissions have been granted during the year.	Number of certificates during the year,	At private ex- pense.	From takávi advances.	At private ex- pense.	From takávi advances.	At private ex- pense.	From takávi advances.			DIVISION.
	1,	2 .	3	4	. 5	6	7	8	9	10	11		12
		Hissar					•			ia.	Hissar		
		Rohtak Gurgaon		624	 79	· 5	2 18				Rohtak Gurgaon		I.
	DELHI.	Delhi Karnal		1,658	. 114 40	3 4	45 59	5			Delhi Karnal		DELEI
		Ambala Simla	1		18	3	19	1 	* <u></u>		Ambala Simla		
		Kangra		*	1						Kangra		
	JULEUNDUR.	Hoshiarpur Jullundur	* 40	•••	100 283	 24	25 11				Hoshiarpur Jullundur		JULLUNDUR
	JOEE	Ludhiana Ferozepore		1,267	1,156 23	86°	22 33 .				Ludhiana Ferozepore		JOL
		Lahore	42	17	43	8	68				Lahore	-	200
	LAHORE.	Amritsar Gurdaspur	28	201	24 78	3 20	6 23	••			Amritsar Gurdaspur		AHORE,
	LA	Sialkot Gujranwala	24 127	1 66	271 71	22 11	22 31			٠	Sialkot Gujranwala		LA
	•	Gjurat	1		120	4	. 8	1			Gujrat		
	RAWALPINDI,	Shahpur Jhelum	9 20		4 18	4 3	37				Jhelum		RAWALPINDI,
\$ 1.	RAWA	Rawalpindi Attock			116	5 17	2		. 10	39	Rawalpindi Attock		BAW.
		Mianwali		88	o 61		5	9	***		Miauwali		
	И,	Montgomery Lyallpur		37 1	25 		8				Montgomery Lyallpur		ž.
	MULTAN.	Jhang Multan	684	72 440	315	57	38 67	. 1	-				MULTAN.
		Muzaffargarh Dera Ghazi Khan	 1	233	265 39	35 1	64						
		Total	1,003	4,707	3,320	360	609	, 51	6 86	64	Total.		

STATEMENT No. XXI.

(Vide paragraph 25 of the text).

ACCOUNT OF LOCAL GOVERNMENT WITH AGRICULTURIST BORROWERS.

				Land Improvement Loans Act.	Agriculturists' Loaus Act.	Total both Acte.
	West of the second seco			Ra.	Rs.	Rs.
١	Outstanding at the commencement of the year			15,27,073	10,68,260	25,95,333
	Advanced during the year	•••		1,52,639	1,78,520	3,31,159
Version of Special of	Total advanced			16,79,712	12,46,780	29,26,492
	Amount due for collection within the year (including arrears)			2,03,077	8,19,891	10,22,968
ţ,	Remitted during the year				338	338
PRINCIPAL.	Collected during the year			2,11,918	8,19,554	10,31,472
Èвı	Total remitted and collected			2,11,918	8,19,892	10,31,810
	Balance outstanding at the end of the year			14,67,794	4,26,889	18,94,683
	Amount suspended by competent authority			51	21,082	* 21,133
	Amount overdue	***		4,547	54,386	58,933
	Arrears of interest suspended and overdue at the commencement	t of t	he	6,784	26,430	33,214
	year. Interest falling due within the year			77,679	55,829	1,33,008
	Total interest for collection within the year			84,463	81,759	1,66,222
EST,	Remitted during the year*				6,615	6,615
INTEREST,	Collected during the year		•••	81,628	72,548	1,54,176
	Total remitted and collected	Angel		81,628	79,163	1,60,791
	Suspended by competent authority			235	578	813
	Arrears of interest overdue at the end of the year	•••		2,600	2,018	4,618
PAT.	Remitted during the year				6,953	6,953
TOTAL PRINCIPAL AND INTEREST.	Collected during the year	*		2,93,546	8,92,102	11,85,648
L PR INT	Under suspension at the end of the year			286	21,660	21,946
AND	Overdue at the end of the year	•••		7,147	56,393	68,540

STATEMENT No. XXII.

(Vide paragraph 25 of the text).

STATEMENT OF LOANS MADE UNDER THE LAND IMPROVEMENT AND AGRICULTURISTS' LOANS ACTS FOR THE YEAR 1909-1910.

Account of Local Government with Government of India.

	Outstanding at the commence- ment of the year.	Outstanding at the close of the year.		Interest payable for the year by Local Government to Government of India at 3½ per cent, on mean outstanding.
The second secon	Rs,	Bs.	Ré.	Rs
Land Improvement Act, XIX of 1883	15,20,392	14,59,817	14,90,105	52,153
Agriculturists' Loans Act, XII of 1884	10,44,342	4,10,205	7,27,273	25,455
Total	25,64,734	18,70,022	22,17,378	77,608

STATEMENT No. XXIII.

(Vide paragraph 25 of the text).

FINANCIAL RESULT OF LOAN OPERATIONS TO LOCAL GOVERNMENT FOR THE YEAR 1909-10.

	Land Improvement Act, XIX of 1883.	Agriculturists' Loan Act, XII of 1884.	Total both Acts,
1	2	3	4
1. Interest payable for the year by the Local Government to the Government	Rs. 52,153	Rs. 25,455	Rs. 77,608
of India,	52,158	25,455	77,008
2. Interest collected during the year	93,382	82,788	1,76,170
3. Balance of interest occurring to Local Government, i. e., difference between (1) and (2) + or	+41,229	+57,833	+98,562
4. Remission of principals during the year	-98	-228	-326
5. Net result (profit or loss) for the year 1909-10	+41,131	+57,105	+98,236
[1908-09	+20,150	-8,271	+11,879
1907-08	+30,083	-81,819	-51,786
6. Net result for previous years 1906-07	+29,265	-25,403	+3,862
1905-06	+18,782	-16,558	+2,224
1904-05	-45,442	-4,706	-50,148
 Expenditure on free grants-in-aid towards the construction of private protective works, or on establishment for well boring or other outlay incurred from current revenue in connection with takávi transactions. 	 '4		(a) 504

(a) Grants sanctioned, vide Government of Punjab letter No. \$\frac{2125}{2127}\$, dated 18th September 1908-1,381
Ditto ditto \$\frac{3}{21}\$, ,, 5th March 1910=273

1,654

Out of Rs. 1,654, Rs. 504 have been spent in the Hoshiarpur District.

STATEMENT No. XXIV.

(Vide paragraph 27 of the text).

STATEMENT SHOWING THE AREA AND INCOME OF UNCLASSED FORESTS AND OF OTHER GOVERNMENT LANDS UNDER THE DIRECT CONTROL OF THE COLLECTOR FOR 1909-10.

STATEMENT

(Vide paragraph 27

STATEMENT SHOWING THE AREA AND INCOME OF UNCLASSED FORESTS AND OF OTHER

			orests and uste lands rol of the sioner.	lds leased l purposes y subject and lease	AREA INCLUDED 8 AND 4 LET CULTIVA	OUT FOR	AREA OF UNCI UNDER THE ! PARTMENT I CULTIV	FOREST DE- LET OUT FOR	
DIVISION.	Distri	Cr.		Area of unclassed forests and Government waste lands under the control of the Deputy Commissioner.	Area of nazul lands leased for agricultural purposes and consequently subject to the waste land lease rules.	Cultivated in the year.	Uncultivated,	Cultivated in the year,	Uncultivated.
1	2			3	4	5	6	7	8
							N SANTE	Val.	
	Array and a second			Acres.	Acres.	Acres.	Acres.	Acres,	Acres.
	Hissar	•••	***	2,539		112	***	100	
	Rohtak	***	***	4,603	121	914	3,810		•
ELHI	Gurgaon		•••	736	109	243	602		•
TO THE	Delhi		•••	4,459	411	125	100		•
A 44	Karnal			12,905	898	349	3,924	to the second se	
· ·	Simla			13,530	3	3			
	Kangra			2,807					
	Hoshiarpur	M. 1.	***	10	***	135	21	The second of the second	•
ALANDHAR	Jalandhar		***	24,584	156	341			
ALANDHAR				472	110		241	•••	. 10
	Ludhiana	•	***		398	184	264		• .
	Ferozepore	1444 Marian San	***	4,024	531	1,654	2,901	. ""	
1	Lahore		٧.,	75,965	5,679	15,847	3,221	12	
	Amritsar			1,302	76	140	44	"	49
AHORE	Gurdaspur		•••	7,704	123	48	8	311	
	Sialkot			4,943	. 2	1,789	3,156	112 mm	
	Gujranwala	4		4,810	268	99	154		3,1
							,		
{	Gujrat	•	•••	202		31	171	3 - AH	•
	Shahpur		•	174,397	3	14,442	1	470	
AWALPINDI	Jhelum	•••		27,355		6	. 1		
	Rawalpindi		•••	2,345	271	65	206	v	•••
	Attock	•••	•••	86,603	1,727	978	749	9	
, , ,	Mianwali			594,557	29	655	1,540		
	Montgomery	*		1,140,923		100,723		7,264	5,28
	Lyallpur		•	441,187	7.5		4,539		
	Jhang	•••	•••	Barbara Barbara		1,605	88	**************************************	•
ULTAN	Multan	•••	•••	109,220	- 84	925	**	•••	•••
	Muzaffargarh	•••		1,487,847		12,811	16,465	•••	•
		•••	•			4,188	7,556	5	3
	Derå Ghazi Khan	•••		356,058		30,076	88,565		
		Total		5,063,071	10,999.	187,458	138,327	7,748	9,05

No. XXIV.

of the text).

GOVERNMENT LANDS UNDER THE DIRECT CONTROL OF THE COLLECTOR FOR 1909-10.

cea of Government land held by Government ten- antsunder Act III of 1893 or under any colonization scheme.	18 3,				EMBER 1910.	and the second s	
Area of Gover held by Gover antsunder Ac or under any scheme.	Total of columns and 9,	Land revenue on lands included in columns 5, 6,7,8 and 9.	Malikana on lands included in columns 5, 6, 7, 8 and 9.	Other income,	Total income,	District.	Division.
9	10	11	12	18	14	15	16
Acres.	Acres.	Ra. 1,331	Rs.	Rs.	Rs. 2,869	Hissar.	
- "	2,539	488				Rohtak,	
	4,724		704	841	2,033		
•••	845	1,134	3	1,000	2,137	Gurgaon,	DELHI.
4 505	4,870	3,336	1,027	880	5,243	Delhi.	
4,795	18,598	4,218	1,232	207	5,652	Karnal,	
	13,533	10	1	174	184	Simla.	J
	2,807			2,773	2,773	Kangra.	6
	24,740	620		* 124	744	Hoshiarpur,	31
	582	89	30	2,029	2,148	Jalandhar,	JALANDHAR.
	595		to the adjusted to the later of	2,555	2,555	Ludhiana.	
.,	4,555	2,278	1,345	2,675	6,298	Ferozepore.	
88,054	169,698	53,454	74,167	1,02,975	2,30,596	Lahore.	h
	1,805	313	968	78	1,854	Amritsar.	
	7,827	35		1,976	2,011	Gurdaspur.	LAHORE.
	4,945	329		118	447	Sialkot,	
187,865	196,105	72,180	79,526	5,632	1,57,338	Gujranwala.	
)	202	20		546	566	Gujrat.	h
350,400	525,270	1,52,608	55,412	35,982	2,44,002	Shahpur.	
1,624	28,979	1,864	709	5,993	8,566	Jhelum.	
•	2,616			1,105	1,105	Rawalpindi.	RAWALPINDI.
48	85,382	510	323	4,717	5,550	Attock,	
	594,586	289	143	13,709	14,141	Mianwali.	
154,058	1,307,476	62,547					M A 18
1,303,808	1,744,995	21,24,359	7,523	94,927	1,64,997	Montgomery.	
225,751	334,971	91,019	5,86,049	98,068	28,08,476	Lyallpur,	1
41,037	1,528,468	以外的国际	83,215	88,699	2,62,983	Jhang.	MULTAN.
		52,761	30,571	51,702	1,35,034	Multan.	
	477,534	5,350	1,314	33,515	40,179	Muzaffargarh.	.11
	356,058	10,337	7,448	76,507	94,287	Dera Ghazi Khan.	The State of the S
2,357,435	7,448,305	26,41,474	9,81,704	6,31,040	42,04,218	Total,	•

STATEMENT No. XXV.

(Vide paragraph 33 of the text).

STATEMENT SHOWING THE WORK DONE BY REVENUE OFFICERS (OFIGINAL CASES ONLY)
FOR THE YEAR ENDING 30th SEPTEMBER 1910.

(E)											
				em.		REVENUE	CASES (INCLU	DING EXECU	TION OF DI	crees).	
	DIVISION.	DISTRICT.		Number of Revenue Officers ployed.	Revenue Court cases under the Tenancy Act.	Revenue Officers' cases under the Tenancy Act.	Revenue Officers' cases under the Land Revenue Act,	Revenue Officers' cases under the Land Alienstion Act.	Miscellaneous Revenue Offi.	Total Revenue cases.	Number of cases pending.
	1	2		3	4	- 5	6	7	8	9	10
	D игит.	Hissar Rohtak Gurgaon Delhi Karnal Ambala		19 25 15 30 29	2,476 1,403 1,139 1,284 622 590	1,459 488 1,185 1,593 526 609	2527 2640 5458 3282 4311 4169 616	228 108 28 87 7	1,290 834 683 1,705 815	7,980 5,473 8,488 7,951 6,281 7,147	980 305 199 366 418 593
	JALANDHAB.	Kangra Hoshiarpur Jalardhar Ludhiana Ferozepore		28 31 29 59	873 2,895 1,556 566 1,779	228 1,464 744 183 1,212	1603 3652 4314 8,747 1,794	41 217 351 380 80	1,805 1,535 562 1,114 1,768	4,550 9,763 7,527 5,990 6,683	879 1,845 591 772 736
•	4.	Labore		32	976	614	5,643	39	1,415	8,687	450
	. ТАНОВИ.	Amritsar Gurdaspur Sialkot Gujranwala		22 15 42 12	1,517 1,341 2,173 1,098	561 793 941 641	4,192 3,853 4,021 1,576	42 57 68 77	862 2,583 1,425 633	7,174 8,127 8,628 4,025	961 638 950 954
	RAWALPINDI.	Gujrat Shahpur Jhelum Rawalpindi Attock		25 18 10 12 12	998 586 897 805 721	873 413 387 296 446	1,844 1,855 1,968 603 703	316 55 337 668 323	1,588 579 251 1,457 1,761	5,569 3,468 3,840 3,329 3,954	966 732 608 298 564
		Montgomery Lyallpur	, , ,	11 10	760 	87 222	1,356 1,780 3,103	15 	2,166 3,248 1,333 581	4,917 3,465 4,435	170 556 502
	MULTAN.	Multan Muzaffargarh Dera Ghazi Khan	 	1 00	626 919 745 548	. 92 880 1,118 290	3,248 6,765 909	47 67 50	2,487 2,117 1,464	7,581 10,812 8,261	1,076 776 564
	•	· T	OTAL	711	29,735	18,651	84,445	3,987	89,886	1,76,604	17,868

STATEMENT No. XXVI.

(Vide paragraph 33 of the text).

STATEMENT SHOWING APPELLATE AND REVISIONAL WORK OF COMMISSIONERS AND FINANCIAL COMMISSIONER FOR THE YEAR ENDING 30TH SEPTEMBER 1910.

4					. 1	REVE	NUE J	UDIC	AL A	PPEAL	٠.				Reve	NUE	Execut	IVE A	PPEAI	18.			
							Appeo	ils de	cided	•			three			-	Decided				three		
NAME OF OFFICER.	DIVISION (DE OFFICE	ır,		tions.	first bear.	for retrial.	Appellant.	Respondent.	ed.		30 2	more than		tions.						more than	DIVISION OR OFFICE	R. NAME OF OFFICER.
				Old cases.	New institutions	Rejected at ing.	Remanded 1	Decreed for	Decreed for	Total decided.	Transferred.		Pending n months.	Old cases.	New institutions	Accepted.	Rejected.	Total.	Transferred.	3	Pending m months.		
1		2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
he Hon'ble Mr. A. Meredith LieutColonel C. M. Dallas.	Delhi			88	190	***	1	25	161	187		91	26	134	306	53	282	335		105	40	Delhi	The Hon'ble Mr. A. Merediti Lieut, Colonel C. M. Dallas,
he Hon'ble Lieutenant-Colonel H. S. P. Davies.				76	* 328	200	6	35	56	297	3	104	38	179	433	42	413	455		157	22	Jalandhar	The Hon'ble Lieutenant-Colone H. S. P. Davies.
he Hon'ble Lieutenant-Celonel C. G. Parsons,	Lahore			13	77	1	8	12	53	68	2	20	6	78	5 53	136	440	576	2	53	2	Lahore	The Hon'ble Lieutenant-Colone C. G. Parsons,
J. Hallifax, Esquire J. Fagan, Esquire	Rawalpine	i		57	208	11	81	20	189	251		14	1	473	711	165	944	1,109		75	2	Rawalpindi	C. J. Hallifar, Esquire. P. J. Fagan, Esquire.
J. Fagan, Esquire J. Maynard, Esquire	Multan			1	80		8	7	66	76	8	2		57	473	120	390	510	1	19		Maltan	P. J. Fagan, Esquire, H. J. Maynard, Esquire,
'he Hon'ble Mr. A. H. Disck, c. v. o.	Settlement	Commiss	ioner	25	145	67		19	79	165		5	8	45	279	41	276	317		7	-	Settlement Commission	oner The Hen'ble M. A. H. Diack
he Hon'ble Mr. J. M. Donie, c.s.J.	Financial Commis-	1	ions	5	180	129	2	2	5	138	4	43	84	12	313	14	249	268	12	50	5	Financial (Revision	ons The Hon'ble Mr. J. M. Doui
he Hon'ble Mr. A. Meredith) sioner.	(Appea	ds.		10	1		1	9	10	ě.			12	88	8	51	59	4	37	5	sioner. (Appeal	The Hon'ble Mr. A. Meredith
		Total -		265	1.218	408	45	121	618	1.192	12	279	105	990	3.156	579	3,045	3.624	19	508	99	Total	

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PUNJAB LAND REVENUE REPORT FOR 1910-11.

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REPORT

ON THE

LAND REVENUE ADMINISTRATION

OF THE

PUNJAB

FOR THE

AGRICULTURAL YEAR ENDING THE 30TH SEPTEMBER 1911.



Lahore: •
PRINTED AT THE PUNJAB GOVERNMENT PRESS.
1912.

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200

Proceedings of His Honour the Lieutenant-Governor of the Punjab in the Department of Revenue and Agriculture (Revenue), No. 39, dated 23rd March 1912.

READ-

The annual report on the land revenue administration of the Punjab for the year ending 30th September 1911, forwarded with letter No. 183, dated the 26th February 1912, from the Junior Secretary to the Financial Commissioners, Punjab.

REMARKS.—The year 1910-11 witnessed great changes in the revenue administration of the Punjab. By the abolition of the posts of Settlement Commissioner and Excise Commissioner, the Financial Commissioners have been brought into more direct control of two important departments, while the responsibilities of Commissioners and district officers have considerably increased. The saving of report writing an 1 of delay in the disposal of cases has already been very noticeable and the change promises to conduce largely to efficiency.

The year 1910-11 was typical of the Punjab climate. The weakness of the monsoon gave rise to serious fears, which were dispelled by
heavy rain in August. The splendid prospects of the rabi crop were dimmed
by untimely rain in March. Both harvests illustrated the proverbial uncertainties of farming. It is always difficult to say when the crop returns are sent in
if the outturn is really good or bad. The tendency lis to find fault with it and
the real results only come out a year later. Judging by the limmense export of
grain both to Karachi and to other provinces the Lieutenant-Governor believes
the outturn of kharif 1910 and rabi 1911 must have been better than was
anticipated.

For those with surplus produce to sell, the year was exceptionally favourable. With cotton selling at a record figure and wheat and rapeseed commanding a high price, the farmers made large profits.

- 2. For the second year in succession the fixed land revenue demand was collected almost in its entirety. Last year 99'1 per cent. of the demand was collected. This year the percentage was 99'3. Our fixed assessments are framed to meet bad years as well as good, and the Lieutenant-Governor is pleased to notice that in a year which was perhaps inferior to its predecessor, the high standard of collections has been maintained. This is the more satisfactory, inasmuch as the Provincial revenue roll, which for nine years had been nearly stationary, rose in this year from 208 to 213 lakhs of rupees. The outstanding arrears have been reduced to less than six lakhs, which compares notably with the average for the previous nine years which was 35 lakhs. Thus, as the Financial Commissioners point out, the current year starts with arrears amounting to only 2 per cent. of the current demand.
- 3. The fluctuating land revenue demand has increased by 17 lakhs over last year's figures, though even now it only stands at 71 lakhs. The increase is entirely due to re-assessment in the Chenab colony, which is by no means complete. The Lieutenant-Governor notices with especial pleasure that, as the result of the inquiries instituted by Government, the realisations both in Jhang and Mianwali are at last approaching the Settlement Officer's estimates. His Honour approves strongly of the measures recently taken by the Financial Commissioners to examine the working of fluctuating assessments in the province. It is quite wrong that even in good years the return from such assessments should be considerably below not only the estimates of the officers who made the assessment but also the fixed assessments framed thirty and forty years ago. The result is apparently due to an improper working of the rules and to inadequate supervision on the part of Collectors.
- 4. It is apparent that the revenue payers are coming to appreciate the system of sending their land revenue by money order. In Karnal nearly 21 lakhs were remitted in this way, and the total amount thus sent was 14 lakhs,

received from nearly every district in the province. Any large extension of the system involves, no doubt, considerable difficulties. If, however, the headmen of the province realise that the present method of paying the land revenue is both troublesome and primitive, some means of surmounting these difficulties must be found. It must, however, be remembered that the practice of paying in sovereigns which is common in the richer tracts obviates many of the difficulties formerly experienced in transporting large sums in rupees.

- 5. The range of settlements is moving northward. The Delhi division is now finished, and settlements of old established districts are practically confined to the Jullundur and Lahore divisions. His Honour is pleased to find that the duration of settlement operations is being sensibly lessened. It is highly creditable to Mr. Dunnett that the Ludhiana settlement should have been finished in 3 years instead of 3½, and to Mr. Kennaway that the cost of re-assessment in Gurdaspur should be less by 2 lakhs than the sanctioned estimate. Sir Louis Dane has recently had occasion to repeat his opinion that there is still room for reduction in settlement establishments. The process of repartition necessitated by the introduction of killabandi in proprietary villages is no doubt long and tedious, but the results to be obtained are worth a good deal of time and trouble and the process once completed is complete for all time.
- 6. The Survey Department continues to pursue its programme for the revision of the topographical maps of the country with activity. During the year operations were in progress in no less than 11 districts in the Punjab, and 21 1-inch standard sheets were published.
- 7. Suits for the enhancement of rent against occupancy tenants are increasing, while suits against tenants-at-will show a marked decrease. It is clear that at present the position of tenants-at-will in the Punjab is for practical purposes as secure as that of occupancy tenants. In face of this fact the remarkable rise in cash rents which has come to notice in recent re-assessments is indisputable evidence of the agricultural prosperity of the province and the amount of spare cash in the purses of the tenants. The general decrease in revenue litigation, a natural corollary of agricultural well being, is a welcome sign.
- 8. There is little to note in the progress of Major Irrigation Works. The great triple scheme is not yet complete, and no other extensions of importance have been undertaken. It is, however, satisfactory to notice that the imperfections of supply and distribution on the Lower Chenab and Lower Jhelum Canals have been remedied. The most important subject in this connexion at present is water-logging and the subject has received the attention it demands. At the suggestion of the Lieutenant-Governor the experiment of lining the canals is being tried in two places. This method is of course very expensive, but the problem must be faced and Government may have to acquiesce in the curtailment of the large revenue returns of some of the canals, to prevent the ruin of the riverain tracts and narrow doabs. His Honour notes with satisfaction that the Irrigation Department are experimenting with drainage and silt-filling in water-logged areas on the Western Jumna Canal.
- 9. Advances under the Loans Acts were naturally small in a year unmarked by special calamities. The total amount outstanding under both Acts is only 17 lakhs, which is less than the amount advanced in the one year 1907 08. The interest due was recovered without difficulty. Action under the Chos Act is being taken, both in Hoshiarpur and Ambala. In both districts it is too early as yet to judge of results, but it is clear that Government is working on the right lines, and His Honour shares Mr. Diack's hopes for eventual success.
- 10. The price of land is still rising, and the value of a cultivated acre is now Rs. 124 to sell and Rs. 101 to mortgage. The new column in statement XXIV, showing the multiple of the land revenue which the sale money represents, is interesting and instructive. It brings out prominently the lightness of the assessment throughout the province which is particularly noticeable outside the Delhi division. His Honour trusts that Settlement Officers will study these figures carefully.

- 13. The position of affairs under the Land Alienation Act, which was the subject of comment in last year's report, has been to some extent cleared up. In mortgages the agricultural tribes lost 25,000 acres; in sales they gained 14,000 acres, and in redemptions they gained 20,000 acres. Thus on paper the agricultural tribes gained some 8,000 acres. In effect these figures are valueless as they obscure the main facts of the situation. As the Financial Commissioner points out, sufficient evidence that the Act is fulfilling its purpose is given by the following comparison. For the three years preceding the passing of the Act the area sold was thrice and the area mortgaged was more than twice what it is now. And yet the area redeemed now in a year falls little short of the area redeemed in 1899, while the mortgages now are ordinarily only for a term.
- 12. His Honour has to thank the Financial Commissioners for a concise and instructive report. The form of the report has been changed since the last one was written, and the improvement is welcome.

ORDER.—Ordered that the above remarks be printed and circulated with the report; that they be published in the *Punjab Gazette*, communicated to the Financial Commissioners, Punjab, and forwarded to the Government of India, Department of Revenue and Agriculture, with the usual number of spare copies.

Ordered also that a copy of the report and of the above review be forwarded to the Surveyor-General with reference to paragraph 6.

By order of His Honour the Lieutenant-Governor, Punjab,

H. P. TOLLINTON,

Revenue Secretary to Government, Punjab.

FINANCIAL COMMISSIONERS' OFFICE:

Dated Lahore, 26th February 1912.

FROM

H. S. WILLIAMSON, ESQUIRE, I.C.S.,

Offg. Junior Secretary to the Financial Commissioners, Punjab,

To

THE HON'BLE MR. C. A. BARRON, C.I.E.,

Chief Secretary to Government, Punjab.

The Hon'ble Mr. A. H. Diack, C.V.O. The Hon'ble Mr. M. W. Fenton, C.S.I.

SIR,

I am directed to submit the Annual Report on the Land Revenue Administration of the Punjab for the agricultural year ending the 30th September 1911.

2. The Hon'ble Mr. A. Meredith officiated as Financial Commissioner from 1st to 19th October and as First Financial Commissioner from 20th October to 9th November 1910, and again from 28th April to 12th August 1911. The Hon'ble Mr. (now Sir J. M.) Douie held the office of the First Financial Commissioner from 10th November 1910 to 27th April 1911, and again from 13th August to 30th September 1911.

The office of the Second Financial Commissioner was held by the Hon'ble Mr. A. H. Diack from 20th October to 9th November 1910, and on his proceeding on leave Mr. A. Meredith officiated as Second Financial Commissioner from 10th November 1910 to 27th April 1911, and again from 13th August to 30th September. Mr. H. J. Maynard officiated from 28th April to 12th August 1911.

I have the honour to be,

SIR,

Your most obedient Servant,

H. S. WILLIAMSON,

Offg. Junior Secretary to the Financial Commissioners, Punjab.

REPORT

ON THE

LAND REVENUE ADMINISTRATION

OF THE

PUNJAB

FOR THE

AGRICULTURAL YEAR ENDING THE 30TH SEPTEMBER 1911.

- 1. During the year effect was given to the arrangements sanctioned last year by which the posts of Excise Commissioner and Settlement Commissioner were abolished and the post of Second Financial Commissioner was created. The change was made from October 20th, 1910. The report of settlement operations in the Punjab has been amalgamated in this report on the Land Revenue Administration of the Punjab in accordance with the orders conveyed in Punjab Government endorsement No. 2214 S. (Revenue) of 18th September 1911.
- 2. (a) Kharif, 1910.—The monsoon was fitful and until the end of August seemed likely to fail: but showers sufficient to save the crops were received from time to time and ended in heavy general rain at the close of the month of August. There was no rain in the north and west of the Punjab in September, while in October the heavy rain in the Delhi division, did some damage to millets and cotton.
- (b) Rabi, 1911.—The heavy rain at the end of August generally left enough moisture for rabi sowings, and this was supplemented by unusual rain in the east of the province in October. There was general rain in January and heavy rain in March. The latter did some damage to what would have otherwise been a bumper rabi crop. Frosts prevailed in December which damaged the sugarcane crop and are alleged to have led to the recurrence of boll-worm in the present cotton season.
- (c) General result.—The sown area of the year exceeded the normal by 2,000,000 acres, but was less than the sown area of the preceding year. The outturn of the rabi harvest is generally reported to have fallen short of expectation, the heavy rains of March having militated against a full outturn. Generally speaking, the results of the kharif crops on unirrigated lands were below average, and on irrigated lands normal. The rabi crop was inferior to that of 1909-10 in area and probably below normal in outturn. Plague is said to account for a marked decrease in cultivation in Rohtak and Ambala.
- (d) Irrigation.—There is no marked variation in the irrigated area except in Hissar, Dera Ghazi Khan and Amritsar. In spite of the increase of irrigation in Hissar, the irrigated area of that district is only 11 per cent. of the total cultivated area: and the failure of 16 per cent. of rabi crops on unirrigated land, even in this favourable year, forms a powerful plea for the extension of irrigation here if water can be made available by the scheme for increasing the Western Jumna Canal supply through the Sardah Ganges Feeder.
- (e) Prices.—The price of cotton was higher than it has ever been in the Punjab. Wheat and rapeseed also commanded high prices. The prices of other staples were somewhat lower than in the preceding year.

3. The fixed land revenue roll of the province stands at Rs. 2,13,26,353, which is an increase of Rs. 4,59,360 statements Nos. V, VI and VII. on the figures of the previous year. Re-assessments in Karnal, Delhi, Hissar and Gurdaspur account for increases aggregating 5½ lakhs, while the introduction of fluctuating assessments in the Bhera-Chenab circle of Shahpur and diluvion cause reductions of over a lakh. The other additions and deductions are normal. Of the current demand 99·3 per cent. was recovered. The outstanding balance of the current demand is Rs. 1,53,703, of which Rs. 50,681 are under suspension, Rs. 1,516 undetermined, and Rs. 8,172 recoverable arrears not under suspension. The irrecoverable balance is Rs. 93,834 on account of lands where diluvion has occurred, wells have fallen out of use, or fluctuating assessments have been introduced.

The collections on account of tribute are Rs. 65,500 less than in the previous year. The reason of the decrease is that with the permission of Government the second instalment of the tribute due from the Maharaja of Kapurthala has been paid in the United Provinces instead of in the Punjab.

The balance at the close of last year was Rs. 17,42,464, of which Rs. 8,70,908 were classed as recoverable and Rs. 8,71,556 as undetermined or irrecoverable. Of these sums in the year under report, Rs. 8,52,108 have been struck off and Rs. 4,72,157 have been recovered. Rupees 4,25,727 remain as balance. The difference in the totals of Rs. 7,528 is due to revenue being counted twice over in the local returns in the case of the territorial changes in the Lyallpur-Montgomery boundary and the Lahore-Gujranwala boundary. The year 1911-12 thus starts with balances of years previous to 1910-11 of Rs. 4,25,727 and balances of the year 1910-11 of Rs. 1,53,703. The balance is only 2 per cent. in excess of the revenue roll for the year 1910-11, and would have been smaller still had the outturn of the rabi crop of 1911 been at all up to expectation.

- 4. Alluvion and diluvion occurred in 22 districts, resulting in a net decrease of Rs. 23,026 in the fixed land revenue roll. The loss due to Chos and minor streams is a little more than one-seventh of the whole sum involved, the remainder being due to the action of the great rivers. Gurgaon is the only district which reports a gain; the largest loss is reported in Gurdaspur owing to the action of the Beas and Ravi. But the statement does not show the total gain and loss of revenue due to alluvion and diluvion, because in the districts in the west of the province where changes are greatest they are dealt with by means of systems of fluctuating assessments.
- 5. Land revenue temporarily off the fixed land revenue roll amounted to Rs. 90,000 from which the item of Rs. 50,000 due to new assessments in Hissar has to be deducted, leaving the account at the normal figure of Rs. 40,000.

The total demand for permanent fluctuating land revenue is Rs. 71 lakhs or 17 lakhs better than last year. In the land revenue on canal-irrigated land assessed by the Deputy Commissioner there is a decrease of $1\frac{1}{2}$ lakhs, chiefly due to a bad season in Multan, but in the case of land revenue and malikana assessed by the Irrigation Department there has been an increase of 1 lakh in Gujranwala, $14\frac{1}{2}$ lakhs in Lyallpur, and $2\frac{1}{2}$ lakhs in Jhang. This is due to the new assessments in the Chenab colony introduced in rabi 1911.

It is interesting to note that the assessments of fluctuating land revenue in Jhang, which have hitherto fallen far short of the Settlement Officer's estimate, in the present year realised only Rs. 5,000 less than that estimate, while in Mianwali the Settlement Officer's estimate was attained. At the close of each rabi harvest the Financial Commissioner receives a statement from districts under fluctuating assessments showing the demand of the past year, and the average of the demand yearly since settlement as compared with the demand anticipated by the Settlement Officer. The submission of the statement has only been recently prescribed, and it is too early to give a general review of the working of fluctuating assessments on the imperfect returns

of two years only; but the Financial Commissioner hopes to be in a position to give the results of his examination of the general working of fluctuating assessments in next year's report. Up to date the assessment which falls short of the Settlement Officer's estimate in the most marked and regular way is that of the Bet circle of the Pakpattan tahsil of Montgomery where the Settlement Officer seems to have based his forecast on years of exceptionally good river floods and to have assumed that dofasli crops would pay revenue in both harvests. The system and working of the kharaba remissions in the Multan division and particularly in Mianwali is receiving special attention.

6. The demand for the year was Rs. 24,83,969 or nearly 5½ lakhs better than last year. Of this Rs. 24,45,702 were collected. The increases were under head "Sale-proceeds of Government estates" (+ Rs. 4,34,639), chiefly in Lyallpur, Jhang and Muzaffargarh, under head "Sale of town sites" (+ Rs. 1,44,273), due to recovery of price of sale of sites in Tandlianwala in Lyallpur, and under the head "Recovery of the cost of settlements from assignees" (+ Rs. 94,318). The decreases were under the head (i) "Sale-proceeds of waste land and nazrana" (-Rs. 74,825), due to the demand for nazrana in the Chenab colonies having been largely realized, (ii) under the head "Acreage rate", due to the acreage rate account in the Chenab colonies having been nearly cleared, and (iii) under the head "Tirni" (-Rs. 15,711), due chiefly to a lower demand in Montgomery and arrears of collection in Multan. The variations under the other heads are normal, The chief arrears are in Shahpur where there is always a difficulty in collecting nazrana from large stud farm grantees and where the collection from the Jalpana estate proceed very slowly.

7. Assignments of land revenue amounted to rather over $29\frac{1}{2}$ lakhs, a slight increase on last year's figures. Of this over $20\frac{1}{4}$ lakhs are assigned for the benefit of private individuals. The percentage of land revenue assigned to the total land revenue of the province is 9.5 as against 9.7 in the preceding year,

The assignments in Ludhiana and Gurdaspur were revised during the year in the course of settlement operations in those districts.

Assignments to military pensioners were made in Rohtak, Ludhiana, Gujranwala and Rawalpindi to the total value of Rs. 2,400.

8. Coercive processes issued against lambardars in 4,683 cases, represent-Coercive processes. Statement No. XI. ing an increase of 846 cases on last year. The amount of land revenue involved was more than last year. Coercive processes against others issued in 9,589 cases, or 352 more than last year. From the lambardars concerned 97 per cent. of the demand was recovered and from the others 90 per cent. Warrants of imprisonment against lambardars were executed in 4 cases in Rohtak and 6 cases in Montgomery, and processes for distress against moveable property in the case of lambardars were executed in 67 cases in Ferozepore, in 26 in Lahore, in 38 in Gujranwala, and in 24 in Dera Ghazi Khan. In Ferozepore there were 26 sales of moveable property. In proceedings against others processes for the distress of moveable property were executed in 32 cases in Ludhiana, in 39 in Lahore, in 96 in Amritsar, in 27 in Gurdaspur, and in 51 in Dera Ghazi Khan, but recoveries were made mostly without consequent sale. Stringent methods to secure payment from lambardars were necessitated in Ferozepore, Gujranwala, Muzaffargarh and Dera Ghazi Khan, while the lambardars appear to have most required assistance from the Act in the districts of Rohtak, Amritsar and Gurdaspur.

9. The processes issued were mainly served by the agency of the tahsil establishment; but in 17 districts some special extra establishment was employed under the provisions of paragraph 9 of Standing Order 29. The receipts from Talbana amounted to Rs 18,485 as against Rs. 14,053 in the preceding

year. The increase is a result of the orders referred to in paragraph 12 of last year's report.

10. Settlement operations were in progress during the year in the

districts of Kangra, Hoshiarpur, Ludhi-Progress made in remeasurements, revision of records, ana, Ferozepore, Gujranwala, Gurdas-assessment and miscellaneous settlement operations.

Statement No. XII and XIII. colony areas irrigated by the Lower

Chenab Canal, and in the colony and proprietary areas irrigated by the Lower Jhelum Canal. The Kulu sub-division of Kangra is being reassessed by Mr. Coldstream, the Sub-Divisional Officer, while the Dera and Hamirpur tahsils of Kangra and the Una tahsil of Hoshiarpur form a separate settlement charge under Mr. Connolly. Map correction was completed in half and revision of records in one-third of the Kulu sub-division. In the Kangra-Una settlement, where remeasurement has to be carried out nearly everywhere. difficulty has been experienced in enlisting competent local men as patwaris, and service in the hills is unpopular with outsiders, and progress has not been made to the extent anticipated. Another cause of delay was the omission to appoint an Extra Assistant Settlement Officer until June. The work actually done is neat and accurate. In the remaining three tahsils of Hoshiarpur the work of map correction and preparation of jamabandis has been finished in half the villages. In Ferozepore satisfactory progress has been achieved in map correction and record work: except in the riverain villages remeasurement will be unnecessary. In the Gujranwala settlement the rectangular survey of Crown waste has been finished, and killabandi was completed in proprietary villages. The tedious and intricate work of repartition of the villages on the killa system demands close personal attention on the part of the inspecting staff. Record and mapping work is complete in Ludhiana and Gurdaspur and in the areas of the Lower Jhelum Canal and Lower Chenab Canal colonies. In Amritsar map correction is complete in two-thirds of the villages of the Amritsar and Tarn Taran tahsils, and the jamabandis of one-third of the villages in these two tahsils have been completed. Here as in Ferozepore.* owing to the excellence of the maps prepared on the square system at last settlement, it is possible greatly to abbreviate the work. The orders of the Financial Commissioner on the Assessment Report of the Fatehabad tahsil of Hissar were passed on 4th October 1910. Mr. Townsend announced the new demand and wound up the operations of this difficult settlement by the end of May 1911. Orders were passed in July on a preliminary report on the assessment of the Waziris of Kulu, Saraj and Rupi, and Sir James Douie visited the settlement in October 1911 in order to help the Sub-Divisional Officer in framing and announcing the new demand for each estate. The preliminary Assessment Report of the Dehra and Hamirpur tahsils was also dealt with by the Financial Commissioner before the close of the calendar year 1911. In Ludhiana the Settlement Officer announced the new demand in the Jagraon tahsil. He also submitted a report on the Ludhiana tahsil which, as the increase involved exceeded the tentative limit for the district adopted at the time of the forecast, had to be referred to the Government of India. Their orders were received in September and the new jamas were then announced. The Financial Commissioner passed orders on the Wazirabad Assessment Report in April 1911, and the Gujranwala report was received after the close of the year. In Gurdaspur the new assessments were announced in Batala and Gurdaspur. Mr. Kennaway's Assessment Report of Shakargarh was received in August and orders on it were issued in September 1911. The Pathankot report reached the Financial Commissioner after the close of the year and orders on it were passed before the close of the calendar year. The orders of Government were received on the Assessment Reports of four circles of the Lower Chenab Canal colony in January 1911 and the new demand was announced there before April 1911. The assessment of the remaining part of the Gugera Branch was begun in August 1911. Mr. Rudkin's Assessment Report on the Lower Jhelum Canal was received at the end of August 1911 and is under the consideration of Government ..

The rectangular survey of the area to be irrigated by the Lower Bari Doab Canal was begun by Lala Maya Das, an officer of the Survey Department, with a settlement staff. This staff was largely increased in September 1911 at the desire of the Irrigation Department so as to secure the early completion of the work. Arrangements were made also to carry out similar work in the area to be irrigated by the Upper Jhelum Canal by a settlement staff under the directions of the Settlement Officer, Gujranwala.

- 11. The final settlement report of Gurgaon was received with the Settlement Commissioner's review in April 1910 and disposed of during the year under report. The final settlement reports of Rohtak and Delhi were received during the year and dealt with,—the former by the end of the year, and the latter shortly after its close. That of Karnal is under the consideration of the Financial Commissioner.
- 12. The settlement of Kulu, it is anticipated, will be finished in the summer of 1913 and yield an increase Comparison of estimates and forecasts in regard to duration, cost and results. Statement No. XIV. of Rs. 25,000 per annum and cost somewhat less than the estimate of Rs. 78,000. The settlement of Dehra-Hamirpur and Una, owing to the difficulties referred to in paragraph 10, may take longer and cost more than was anticipated; but the Financial Commissioner has recently issued instructions which he hopes will tend to expedite the work without impairing its accuracy. expected that the Hoshiarpur settlement will be completed in the time and at the cost estimated in the forecast. The Ludhiana settlement has now been completed in a little over 3 as compared with the estimate of $3\frac{1}{2}$ years. It was estimated to cost $5\frac{1}{4}$ lakhs and has cost less than 4 lakhs. The increase in land revenue obtained amounts to 4 lakhs. The Settlement Officer is to be congratulated on his energetic and economic conduct of operations. The Ferozepore settlement is at present proceeding swiftly and economically. In Gurdaspur the duration and result of the settlement have worked out exactly as was estimated in 1907 when the forecast was prepared; while the cost of the opera-tions will be 2 lakhs less than was then anticipated. On the Lower Chenab Canal the Settlement Officer's estimated increase of the reassessment operations, concluded in the year under report, is Rs. 16,80,000; but owing to the abolition of holding-to-holding kharaba in the majority of the villages dealt with, the increase is likely to be actually much larger. .The only staff employed under the assessing officers in these operations consisted of two Settlement Naib Tahsildars and a clerk. In the Wazirabad-Gujranwala-Sharakpur settlement, while operations are not likely to be more costly than was anticipated, their duration will probably be extended by a year, because, as observed in paragraph 10, the re-arrangement of holdings by killas in the area to be canalirrigated calls for much patient enquiry and advice on the part of the inspecting officers. The Settlement Officer of Gujranwala has had much of his time taken up with miscellaneous enquiries relating to the irrigation and colonization about to commence in the Upper Chenab Canal area and has now to super-intend the rectangular survey of the Upper Jhelum Canal tract in addition to his other duties.
- Proposed future settlement operations.

 Proposed future settlement operations.

 the Lower Jhelum Canal was sent to the Government of India during the year, and the inception of the settlement has been sanctioned from October 1911. The resettlement of the Sialkot district also formed the subject of report, and settlement operations there began in October 1911. Revision of maps and records prior to settlement proceedings has been carried out in Gujrat, and good progress has been made under Rai Sahib Hira Singh. When the settlement begins there will be little record work for the Settlement Officer to do, except the killabandi of the villages to be irrigated by the Upper Jhelum Canal in the Bar circles, and he will be able to start reassessment at once. Similar preliminaries are to be carried out in Lahore this year under Rai Sahib Hotu Singh. The forecast reports of Gujrat, Lahore and Jullundur will be submitted to Government in the present year.

14. At the close of the year 1910-11 the position was in regard to staff that Hissar, Ludhiana, Gurdaspur and the Chenab colonies could be left out of consideration, but that there were six settlements still in the active stage, while the settlements of Sialkot and Shahpur were about to commence. Map revision in Gujrat and Lahore and the rectangular survey of the Lower Bari Doab and Upper Jhelum Canal tracts all required men. Considerable difficulty has been found in the provision of kanungos and patwaris to meet these demands. This difficulty will continue until the rectangular surveys which lie outside the ordinary programme of settlements come to a close in

1912-13. The position has been commented on in the review of the annual working of the Department of Land Records.

Surveys.

Surveys.

Surveys.

Work of traversing and laying down base lines for the 4" compilation of riverain village boundaries and for the cadastral surveys of riverain estates. Lengths of 435 81 lineal miles of preliminary frame work and 1,737 17 miles minor traverse were run; 7,940 theodolite stations were fixed along the banks of the rivers Jumna, Sutlej, Beas, Chenab, Jhelum and Indus in the districts of Ambala, Ferozepore, Lahore, Hoshiarpur, Gujranwala, Gujrat, Shahpur, Jhelum and Mianwali, and 456 corners of 88 squares and 64 rectangles were marked with permanent stones on both banks of the Sutlej and the Chenab to serve as base lines for future demarcation of boundaries in the beds of the rivers. Settlement mapping sheets were completed for 259 villages to the number of 2,178 showing the village boundaries, and 21 four-inch sheets were traced during the year and supplied to the Settlement Officers of Gujranwala, Ferozepore and Hoshiarpur; 12 four-inch sheets of riverain village boundaries were compiled.

The rectangular survey of the area to be commanded by the Lower Bari Doab Canal was begun in February 1911 and temporarily closed in the period from 10th June 1911 to 1st September 1911, when field work in this desert tract became impossible. By the end of the year 4,164 twenty-five-acre rectangles were broken. Nearly 26 per cent. of the work was examined by the Settlement Tahsildar and Naib Tahsildars working under the officer of the Survey of India, and 25 per cent. was checked by an ordinary theodolite traverse allowing a maximum error of one in five hundred.

The total cost of the riverain work was Rs. 26,328 and of the rectangular survey Rs. 47,041.

The rectangular survey of the area to be irrigated by the Upper Chenab Canal is now complete except in a few rakhs in the trans-Ravi portion of the Gugera tahsil of Montgomery. It is anticipated that the Settlement Officer of Gujranwala, will finish the work in this area also in the early part of the cold weather of 1911-12.

In July 1911 the Irrigation Department asked to have the rectangular survey of the area to be irrigated by the Upper Jhelum Canal taken in hand without delay. As the Survey Department were unable to supply staff for the field work of this survey, it was decided to carry out this work on data supplied by the Survey Department by the agency of a settlement staff working under the settlement officer of Gujranwala. The topographical parties continued work in Attock, Shahpur, Gujrat, Sialkot, Delhi, Gurgaon, Mianwali, Lyallpur, Jhang, Montgomery and Lahore. Twenty-one one-inch standard sheets relating to the Punjab were published during the year.

16. A slight change was made in the boundaries of the province by the transfer of 10 acres belonging to the North-West Frontier Province village of Bakka in the Hazara district from the Marghalla reserved forest of the Rawalpindi district in which this area had been wrongly included.

A slight change was made in the boundaries of the Lyallpur and Montgomery districts with a view to securing the principle that only those proprietary villages of Montgomery should be included in the boundaries of the Lyallpur district which receive irrigation from the Lower Chenab Canal.

An exchange of territory of 75 acres was made between the Maler Kotla State and the Ludhiana district in order to allow for the expansion of the Maler Kotla town of Ahmadgarh in the direction of the Chhapar railway station.

Seventy-seven estates and rakhs of the Bhera tahsil of the Shahpur district were transferred to the Phalia tahsil of the Gujrat district with the double object of lightening the charge of the Deputy Commissioner of Shahpur which had become heavy owing to the development of the deserts of the Jech Doab by irrigation into the Lower Jhelum Canal colony, and of collecting together within the limits of the district of Gujrat all the areas to be irrigated by the new Upper Chenab Canal.

In the district reports forwarded by the Commissioner of Delhi the Financial Commissioner notices two cases of long standing boundary disputes with Native States, one in the Ambala district with the Nahan State and the other in the Gurgaon district with the Alwar State. These should receive early attention.

In Mianwali the boundary dispute with Kohat noticed in last year's report has been settled.

17. Accommodation for records is reported to be insufficient in Simla, Gujrat and Dera Ghazi Khan, and in Hissar, where the rooms were re-arranged only last year to admit the records of the recent settlement. The new record-room in Sialkot is approaching completion. But enlarged accommodation is required at once in Ludhiana where the new record-of-rights are still lying in the tahsils, and in Gurdaspur, the latter case being particularly urgent. In both cases administrative sanction for increased accommodation has been received and the work will be taken in hand without delay. Arrangements are being made to prevent leakage in the roofs of record-rooms by means of corrugated iron in Lahore and rubberoid in Rawalpindi.

The Imperial Entomologist was consulted with regard to the ravages of insects among the old records at Gujranwala, and, at his suggestion, napthaline has been used.

Efforts have been made in Amritsar to expedite the destruction of old records. Similar action might be taken in Ferozepore.

Fees for inspection of records are now taken in stamps which has caused a certain amount of loss to Provincial revenues. The matter is under enquiry.

The copying agency is reported to have worked well throughout the province. The amalgamation and reconstitution of the copying department and copying agency are still delayed, owing to inquiries being necessary in order to determine the amount of compensation which will be claimable by provincial funds if the method of taking copying fees in stamps is introduced.

18. In Karnal nearly 2½ lakhs of Government demands were remitted to the treasury by money order and over a lakh of rupees was remitted in each case from the districts of Gurgaon, Jhang and Gujranwala. Fourteen districts used this method extensively, while in twelve other districts there was a limited resort to this manner of remitting money to meet Government demands. The total sums of land revenue, malikana, occupiers' rate and cesses sent by money order amounted to 14 lakhs of rupees. Some Commissioners and Deputy Commissioners think that a reduction in the charges for money order commission would popularise this system still more and result in a gain rather than a loss to the Postal Department. If the method however became general, the expenses connected with the custody and remittance of treasure from rural post offices might be a serious item; but the Postmaster-General will be consulted on the suggestion.

The system of remittance by currency notes is to be continued experimentally till May 1912 in the Khangah Dogran tahsil of Gujranwala where Rs. 59,120 were remitted by this method during the present year.

- 19. There is an increase in the suits instituted under section 24 of the Enhancement of rent of occupancy tenants, Statement No. XV. Punjab Tenancy Act of 54 as compared with last year. Of the 1,813 cases of this kind instituted during the year, enhancements of rent were granted in 1,416. The districts in which institutions were numerous are Hissar (708), Hoshiarpur (376), Jullundur (175), and Gurdaspur (220). In Hissar and Gurdaspur the numerous institutions are ascribed to the announcements of new jamas and settlement operations. In Jullundur the cause list under this section is always heavy. In Hoshiarpur the cases have decreased by 469, while in Rohtak and Delhi, where the cases were numerous in 1909-10, the position is now, with the close of settlement operations, normal again. Colonel Parsons remarks that these cases tend to become numerous at two periods, that immediately preceding the inception of settlement operations and that immediately succeeding the announcement of the new jamas, and he suggests that Revenue Courts should hold over the cases instituted in the earlier period till reassessments have been announced. The best agency, however, for the disposal of such suits is available when settlement operations are actually in progress, and if landlords prefer to institute their suits at that time, the Financial Commissioner doubts whether it would be either right or advantageous to hold them over. Tenants are sufficiently protected by the provisions of section 24 of the Tenancy Act from a double enhancement.
- 20. Proceedings relating to the ejectment of tenants with a right of occupancy continue unimportant in the province.

In regard to tenants-at-will, a noticeable feature is the marked decrease during the last ten years in the use of all the sections of the Punjak Tenancy Act by which a landlord can proceed towards the ejectment of a tenant-at-will, while the suits by tenants to contest liability to ejectment show an increase. The ravages of plague which have decreased the ranks of the tenant and menial class and the great demand and lucrative prospects for tenants in the new colonies have placed the tenant class in a strong position. Colonel Douglas remarks in regard to Lyallpur: "The position of the tenants is safe. The landlords have no wish to eject them. There are over 70,000 non-occupancy holdings in the district. Ejectment notices were issued only against 135 tenants."

The strong position of tenants and the delicacy with which the landlords have to treat them in order to retain them, when considered in relation to the rise of cash and other rents which has been brought out in the statistics of so many recent reassessments in this province, support the conclusion that agricultural prosperity has in the last decade made steady progress despite the ravages of plague and the increase in the cost of labour.

21. Two jagirs were notified during the year under Punjab Act IV of 1900, both in the Gujrawala district. The declarations of a rule of integral descent were based on written instruments. The approximate value of the jagirs thus notified was Rs. 626-8-0. The total number of jagirs gazetted under the Act is now 130, valued at Rs. 7,80,636-8-0.

Proposals to notify one other jagir have been received and orders of Government are awaited.

22. On the perennial canals the water-supply was generally sufficient.

A small extension of irrigation was made on the Upper Bari Doab Canal to rakh Bhail Bhochoke in the Lahore district and on the Lower Chenab Canal to mauza Kuhl and the adjoining waste in the Lyallpur district. The remodelling of the Massan and Ghazni distributaries of the Lower Jhelum Canal is noted by the Deputy Commissioner of Jhang as having decidedly improved the supply at the tail of those channels. The Sultan Pakhra distributary of the Lower Chenab Canal is said to need improvement and remodelling. Decreases of irrigation generally however were due to good rain and slack demand for

water on the part of the irrigators. The working of the nahri parta rules in connection with extension or decrease of irrigation in the Delhi division is noticed in the district report by the Deputy Commissioner of Gurgaon only and will form the subject of enquiry by the Financial Commissioner. In connection with the Sardah Ganges Feeder Scheme for an extra supply to the Western Jumna Canal the Financial Commissioner was consulted by the Chief Engineer, and Sir James Douie gave his opinion in regard to the income to be expected and the tract to which the extra supply, if secured, should be applied.

The Financial Commissioner notes with satisfaction the steps taken by the Chief Engineer to rent from landowners near Indri on the Western Jumna Canal areas damaged by water-logging and the measures proposed for their improvement under the management of the Irrigation Department by silt filling and drainage. The question of water-logging and reduction of rabi supplies on the Lower Chenab Canal and Lower Jhelum Canal was considered exhaustively by Revenue and Irrigation officers during the year, and the recommendations of the Financial Commissioner have been submitted to Government. Water-logging on the Upper Bari Doab Canal in the vicinity of Amritsar also formed the subject of enquiry, and a preliminary step towards securing a better drainage is being taken by the temporary acquisition and improvement of the bed of the Hudiara Nala. It has become of late an increasingly pressing problem of revenue administration that the great perennial canal system of the Punjab involves damage to the fertility of the soil and the health of the people in localities where large bodies of water have to be carried through a country in which spring water levels are near the surface or the khadir land is close to the canal. The remedy most to be desired would appear to be the lining of large branches to prevent percolation.

The policy of the abolition of the holding-to-holding kharaba system of remission for crop failure in the canal colonies is being carried out, and measures are also under consideration for reducing the staff of revenue patwaris where the assessments are made by the canal staff. The question of the changes in the so-called "haq" rules on the Upper Bari Doab Canal, which were meant to limit the water-supply of a village to the equivalent of the quantity received at the last settlement, has been referred by the Financial Commissioner to Government.

The inundation canals in the Central and Western Punjab, with the exception of the Indus Canals in the Dera Ghazi Khan district and the Lower Sutlej Series in Multan, gave a lower return of irrigation owing to low floods, and on the Indus Canals there was a very large proportion of crop failure owing to failure of water at a critical time. The working of the kharaba remissions and the checks on fluctuating assessments on these canals are receiving attention. The Financial Commissioner has under his consideration the propriety of undertaking the quinquennial revision of the occupiers' rates in the Dera Ghazi Khan district and of notifying rates for the new irrigation from the Talai Canal system in the southern part of that district. Irrigation should now have become more profitable there by the opening of the new railway to Chachran.

23. During the year the Changarwan Canal in the Dasuya tahsil of Hoshiarpur was included under schedule II of the Minor Canals Act.

A rate of Re. 0-8-0 per acre for grass grown with canal water from the Kitchin Canals in Montgomery was notified in Punjab Government notification No. 98 of 26th May 1911.

24. The satisfactory working of the Najafgarh drain under the Deputy
Commissioner of Delhi has been brought
to the notice of Government. The
Rangoi Canal has now been transferred from the Irrigation Department to the
District Board of Hissar. Government have been addressed in regard to the

obligation of the Alwar Darbar to take measures to secure to the Gurgaon villages in the Firozpur tahsil their proper share of the floods passing down the Landoha stream. The working of the bunds in Gurgaon and the Sarusti Canal in Karnal was satisfactory.

The case of the Shahnahr Canal in Hoshiarpur is being taken up, and a survey as a basis for remodelling and improvement is being carried out by an officer of the Irrigation Department.

The working of the Grey Canals during the year can scarcely be regarded as entirely satisfactory, but the Financial Commissioner reserves his opinion on the subject until he has had an opportunity of seeing the canal system during the present cold weather. The question of their improvement is complicated by their possible eventual absorption in the Harike Weir project. This latter project also affects the eventual destinies of the Kitchin Canal system on the other bank of the Sutlej. The state of the Kitchin Bund Canals has during the year formed the subject of a special reference to Government. Remodelling and alterations are being carried out which may result in a temporary renewal at any rate of the extensive irrigation done by the canal in the past.

The experiment was made in Muzaffargarh, for the first time, it is said, in the history of that district, of running an inundation canal through the cold weather. From the Deputy Commissioner's remarks it appears that owing to apprehensions of water-logging the experiment is not likely to be repeated. He will be asked to notice the subject further in the next report.

25. Nearly 7,000 acres were acquired for public purposes during the year, of which some 3,200 acres were statement No. XVIII. for railway extensions, 3120 for canals, 43 for roads and 635 for buildings and miscellaneous works

In Hissar 1,663 acres were acquired for the new railway from Jakhal to Hissar, and 1,038 acres in Multan for the Sutlej Valley Railway, the Lyallpur-Khanewal and Khanewal-Lodhran extensions, and for the enlargement of the station yard at Khanewal. In Gujranwala 652 acres were taken up for the new canals and 1,061 in Multan for the Lower Bari Doab, Lower Sutlej and Inundation Canals. In Dera Ghazi Khan 553 acres were acquired for the remodelling and extension of inundation canals and 267 acres for the new city at Chorutta.

Deputy Commissioners were instructed to exclude from calculation the price paid for buildings or trees in estimating the number of years' purchase of the land revenue represented by the piece of land acquired. These instructions have not been complied with in all cases, but it is possible to gather a fair idea of the incidence of land revenue from the figures now given. The Deputy Commissioner of Ambala remarks that it is an established fact that the land revenue assessed in his district is no longer a real guide for the valuation of the land. The Commissioner of Lahore comments on the volume of work under the Land Acquisition Act which the Deputy Commissioner of Lahore has to deal with annually. "Distribution," he remarks, "is a most onerous and difficult task, entailing minute attention, complicated statements and careful receipts." He recommends that a special Land Acquisition Officer should be permanently attached to the Lahore district. Such an officer has always been provided by Covernment in any district in which land acquisition always been provided by Government in any district in which land acquisition work has been heavy and provision has been made in this way for Lahore in the past. It is not to be assumed that the work of acquiring land in this district will always need a special officer. Only 106.64 acres were so acquired in the year under report. The rise in the value of agricultural land is a commonplace of Punjab economics, but the enormous prices paid for urban and suburban sites are a phenomenon of no less importance. The Financial Commissioner doubts whether Settlement Officers take sufficient cognizance of such developments when submitting their proposals for assessment circles containing urban areas.

26. The account of the Local Government with agriculturist borrowers (Statement XX) shows that loans under the Land Improvement Loans Act and the Agriculturists' Loans Act,

the principal of which amounted to nearly 19 lakhs, were outstanding in September 1910. Some 3½ lakhs were advanced under both Acts during the year, making a total outstanding of some 22½ lakhs. Collections together with some small remissions amounted to 5½ lakhs, leaving the outstanding balance nearly 17 lakhs, against nearly 26 lakhs on 1st October 1909. Interest on the outstanding under both Acts due for collection within the year was about 1½ lakh, all of which with the exception of Rs. 4,200 was recovered during the year. The profit to the Provincial Government representing the difference between the rate of interest (3½ per cent.) charged on mean outstandings by the Government of India to the Punjab Government and the rate of interest charged by the Punjab Government to the agriculturist borrowers (6½ per cent.) was Rs. 31,686.

The total of advances made during the year under both Acts hardly exceeded that of 1909-10, when, as was noted in last year's report, advances were with one exception less than in any of the preceding five years.

Rupees 1,45,262 were advanced under the Land Improvement Leans Act, of which Multan took Rs. 26,547, Attock Rs. 22,920, Montgomery Rs. 18,502, Gurgaon Rs. 16,905 and Muzaffargarh Rs. 11,450. No advances were made in Delhi, Karnal, Hoshiarpur, Lyallpur or Jhang. In Multan, Montgomery and Muzaffargarh the advances are taken for sinking wells; in Attock and Gurgaon for the construction both of wells and embankments. In Multan the borrowers appear to be dilatory in executing the works for which the loans are made, and recoveries of the loan in full have very properly been made. Works are reported to have been systematically inspected. Under the Agriculturists' Loans Act Rs. 1,89,466 were advanced; Sialkot being responsible for Rs. 48,556, Mianwali and Muzaffargarh some Rs. 31,200 each, Montgomery Rs. 24,915, and Dera Ghazi Khan Rs. 16,478. No advances were made in Hissar, Rohtak, Delhi, Hoshiarpur, Jullundur, Lyallpur or Jhang. The large figures for Sialkot are due to the loss of cattle through disease, and to the failure of the kharif crop of 1911, to meet which timely advances for fodder were arranged.

27. The Deputy Commissioner of Rawalpindi gives a favourable account of the working of the rule regarding Statement No. XXIII. Government trees growing on private or common lands in tahsil Murree and a portion of tahsil Kahuta which were sanctioned by the Punjab Government in March 1909. Two retired Subedars and one Jamadar and a pensioned Inspector of Police have been associated in the management and protection of these trees, and it is satisfactory to learn that they have administered their charges with success and have secured the confidence of both the officials and the people.

The preparation of a record for certain jagir forests in Kangra is proceeding under the Settlement Officer. The suitability of the present system of forest conservancy in Kangra has been questioned by the Forest Department in consequence of the opinion expressed by Mr. Fisher, Conservator of Forests, that protected forests in Kangra, both demarcated and undemarcated (outside the Kulu sub-division), are suffering a rapid deterioration. The cause he considered to be excessive grazing, and the remedy which he suggested was an amendment of section 29 (b) of the Forest Act. A note by Sir James Douie in which he has indicated the main lines of enquiry in connection with the question of the existence of serious deterioration and of its cause and cure, if it is found to exist, has been sent for report to the Commissioner of Jullundur and the Deputy Commissioner and Settlement Officer of Kangra. Mr. Diack has had an opportunity of enquiring into the position with the local District and Forest Officers in a recent tour in the Dehra and Hamirpur tahsils, and when he has been able to see some of the forests in the remaining tahsils and to consult the Conservator, he will address Government on the situation.

In the Multan district the village contract assessment of tirni expir-28. ed in October 1910. Fresh assessments Government lands. Statement No. XXIII. were sanctioned by the Financial Commissioner amounting to Rs. 19,333—an increase of Rs. 2,528 over the previous quinquennial assessment. A sum of Rs. 12,389 out of this is assessed for five years on villages using grazing grounds outside the Lower Bari Doab Canal irrigation boundary. The balance, Rs. 6,944, is assessed on villages using grazing situated inside this boundary and is subject to reconsideration after three years, i.e., in October 1913. The camel tirni was fixed at Rs. 15,000—a decrease of Rs. 2,399 from the previous figures due to a large decrease in the number of camels. The arrangements for cattle grazing are not likely to be disturbed if the recommendations of the Camel Browsing Committee in regard to the provision of browsing for the 54th and 57th Camel Corps in Multan are adopted, because it is likely that cattle will continue to be admitted by the Commandants of the corps to those parts of the rakhs under their charge which are not closed for rotation or regeneration purposes. The rules suggested by the committee to regulate financial arrangements secure that the Punjab Government will not lose the income previously obtained from cattle grazing in such rakhs. The auction of leases on the chak system in Multan for two years took place and resulted in a total increase of Rs. 730 over the last biennial bids.

In rakhs Kotla Isan and Shikarpur in the Dera Ghazi Khan district which had been handed over to the Deputy Commissioner for management some leases for cultivation were given out. The rakhs in this part of the Dera Ghazi Khan district were formerly worked at a loss by the Forest Department owing to their great distance from a timber market, the absence of any local demand for wood and the inaccessibility of the rakhs themselves for purposes of inspection and management; but the opening of the railway to Chachran has altered the situation and increased the value of the wood crop and a departure from the policy of abandoning these rakhs to cultivation, and a return of the system of forest management is under consideration.

29. With a view to confining the destructive action of the torrents in Ambala a further grant of Rs. 1,000 was made to the Deputy Commissioner of Ambala in the present financial year. The grant of Rs. 2,000, made last year, was only allotted in August, and the Deputy Commissioner was unable to spend more than Rs. 335 before the close of the year. In spite of the limited period of last year's operations, 5,185 bighas of land were partially reclaimed by planting grass. Operations this year are confined to the Rupar sub-division, and the grant will be spent in further planting and in rewards to those who erect protective works.

Under section 8 (1) of the Act a notification has been issued in the case of seven villages affected by the Dada Cho in Hoshiarpur directing persons possessing proprietary or occupancy rights in the bed of the cho to take measures within three years, to secure the regulation of the flow of water within and the prevention of extension of the bed of the cho and the protection and reclamation of land within it by planting kharkhana grass and trees in the bed of the cho in places demarcated by the Deputy Commissioner. The notification issued in September and in spite of the difficulties of the limited application of the section itself and the apathy of a number of the persons concerned which is noted by Colonel Barton, it is hoped that the experiment may begin to show results next year.

An area of 3,083 acres was acquired in perpetuity under section 8 (2) of the Act in 31 villages affected by the Mahli Cho. It was decided to spend Rs. 10,000 this year in planting kharkhana grass and trees and building ten masonry dams. The Deputy Commissioner has asked for the benefit of further professional advice: and while the Financial Commissioner agrees with the Commissioner (Mr. Fagan) in deprecating the introduction of much professional technicality into cho reclamation, he has on the Commissioner's recommendation asked the Irrigation Department to depute a competent sub-overseer for six months to advise the Deputy Commissioner. The object is to fix upon

an approximate bed gradient to work to, which will enable the operations to be conducted towards securing a minimum width of bed. The land, when reclaimed, is to be handed back to the people at the price of reclamation, and accounts have to be kept to enable the eventual expenditure to be distributed over the sections of the bed in each estate. From every point of view accordingly it is desirable not to delay the work and to keep expenditure down as low as is compatible with efficiency.

Mr. Diack has had an opportunity of observing the re-afforestation of cho catchment areas in a recent tour. He considers the progress made considerable and the eventual prospects hopeful.

- The decrease of 35 shown in the number of villages in the province General statement of owned and mortgaged land. is due to errors in the figures of last year in some districts and to diluvion and to amalgamation of villages in others. The differences in the area totals in the statement are due to the fact that the instructions for its preparation issued somewhat late in 1910 and it was not possible to comply with them in every case in the statement for 1909-10, e.g., in Lyallpur no shamilat, abadi and Government property figures appeared in the 1909-10 returns. Omitting village common and Government lands, 3,523,685 persons hold 39,489,388 acres of land in 3,082,348 holdings. Seven acres in each holding on the average are cultivated and the average assessment per cultivated acre is Re. 1-1-9. One-sixth of the total owned area is owned by persons who are not members of an agricultural tribe and five-sixths by members of the notified tribes. Only 11 per cent. of the cultivated area is under mortgage, the proportion between the property of the notified tribes and the property of others which is under mortgage is much the same as last year. The percentage of the total cultivated area mortgaged is heaviest in Sialkot and Gurdaspur, and omitting Lyallpur, where conditions are abnormal, lightest in Rawalpindi, Montgomery and Hissar.
- 31. The area involved in the gifts made in the year under report does not differ materially from that of the Transfers. Statement No. XXIV. previous year. Exchanges are unimportant because the differences in the figures, as was explained in the report of last year, are generally due to regrants of Government land in the Canal colonies or to adjustments made in the course of killabandi operations. The number of mortgages was 97,877 as compared with 112,061 in the previous year. Last year a cultivated acre of mortgaged land represented a value secured of Rs. 95 per acre. In the present year the mortgage money secured per acre is Rs. 101. The area sold is less than last year; but the price obtained per cultivated acre has risen from Rs. 115 to Rs. 124. A column has now been added in Statement No. XXIV to show the multiple of the land revenue which the sale money represents. The multiple is large in all districts except Delhi and Gurgaon, where it is 39 and 42, respectively, indicating that the purchaser expecting a 5 per cent. return on the purchase money estimates the rent to be three times the land revenue in these two districts. Omitting Lahore and Simla, where sales of urban property influence the results, the figures indicate an extreme lightness of demand in the districts of Hoshiarpur, Jullundur, Ludhiana, Ferozepore, Amritsar and in all the districts of the Rawalpindi and Multan divisions.
- 32. Statements XXVI and XXVII relate to sales of agricultural land held in proprietary right only. As restatements Nos. XXVI and XXVII. gards sales, an owner now can expect to get Rs. 129 per cultivated acre for agricultural land, and on the average the price he receives per acre is 123 times the land revenue assessed thereon, which shows the purchaser's estimate of the net income from land to be seven times the land revenue. Owners of agricultural tribes gained some 8,000 odd acres on sales. The total cultivated area under usufructuary mortgage by owners was somewhat less than last year, and the area released from mortgage exceeded the area newly mortgaged.

There is a steady increase in the value of land for the purpose of mortgage. Though owners in agricultural tribes mortgaged 25,000 acres more than was mortgaged to them, the area redeemed by them exceeded the area mortgaged by them by 47,000 acres.

33. Several additions were made to the list of agricultural tribes during Notification of tribes under the Land Alienation the year. The Gaur Brahmins of Hissar, excluding tahsil Sirsa, were included in the Gaur Brahmin group in the Delhi division referred to in paragraph 29 of last year's report. The Koreshi Sheikhs of Hoshiarpur were included in the general group of agricultural tribes in the Hoshiarpur district. Bodlas, Mahtams and Kharrals were added to the Gujranwala district group of agricultural tribes owing to the transfer to that district of the Sharakpur tahsil of Lahore where they were already gazetted as an agricultural tribe. Mazhabi Sikhs were notified as an agricultural tribe in a separate group in each of the districts of Lyallpur and Gujranwala.

Applications from the Harnis of Ludhiana, the Suds of Hoshiarpur, and the Bairagis of the Karnal and Delhi districts to be notified as agricultural tribes were refused after an investigation of their claims.

Several other applications for inclusion among the notified agricultural tribes are under investigation or consideration.

34. The instructions in regard to the cases in which sanction to sale by members of an agricultural tribe may be given have been amplified by directions published as a correction slip to paragraph 37 of the Land Administration Manual. Deputy Commissioners have been directed not to withhold sanction in cases where the bonâ fide object of the purchase is to obtain a site for a workshop or a factory or a building site close to a town or village, if they are satisfied that the intention is not merely to evade the Act. It is not the intention of the Act to offer any obstacle to legitimate desire for commercial development.

35. The question of benami transactions and other evasions of the Act is being carefully watched by the Financial Commissioner. These transactions have received ample notice in the district reports: but in the absence of a detailed study of the cases alluded to by Deputy Commissioners it is difficult to say whether all the cases actually quoted were in effect attempts to evade the Act. Repumi transactions and evasions are reported to have come to light

to say whether all the cases actually quoted were in effect attempts to evade the Act. Benami transactions and evasions are reported to have come to light in the districts of Rohtak, Ambala, Kangra, Amritsar, Sialkot, Gujranwala, Gujrat, Jhelum, Rawalpindi, Attock, Mianwali and Muzaffargarh. A case quoted in the Amritsar district report shows how insecure the position of the real mortgagee is in the benami transaction, as in the case in question the pupper put in possession by the real mortgagee colluded with the mortgagor in denying the claims of the mortgagee to the profits from the land. One case of exchange of land quoted in the Rohtak report was undoubtedly an instance of evasion, and mutation was rightly refused. The two cases reported from Muzaffargarh were brought to notice in the public press. In neither were the provisions of section 21-A of Act XIII of 1900 observed by the Civil Court; and one of the cases rested on a receipt which was alleged to have been given to the plaintiff when he was a statutory agriculturist, but which is believed to be a forgery because the stamp upon it was a unified postage and revenue stamp issued subsequent to the date of the supposed transaction.

The efforts of tribes to get themselves recorded by designations other than those which they have formerly adopted in the revenue papers still continue, and instances are quoted in the district reports of Delhi, Rohtak and Dera Ghazi Khan.

36. Out of 279,124 acres mortgaged, 236,510 acres were mortgaged by agricultural tribes and 42,614 acres by others, while 210,686 acres were mortgaged to agricultural tribes and 68,438 acres to others. The loss by agricultural tribes on these mortgages was 25,824

acres. However, in sales the agricultural tribes bought 14,220 acres more land than they sold. The agricultural tribes also redeemed from mortgage 284,085 acres of their property which had been mortgaged. The area redeemed by them exceeded by 20,373 acres the area redeemed from them; so the item of 20,373 acres represents gain in redemptions by agricultural tribes from others. The result of all transactions taken together is a gain of 8,769 acres to agricultural tribes, while it must be remembered that much of the mortgage by agricultural tribes to others is now for a limited period only.

The following figures are interesting; they include transfers of occupancy rights and superior ownership as well as transfers of ordinary proprietary rights:—

(a) Average area sold for three years before the Act came into	Acres.
force	398,672
Area sold in present year	133,270
(b). Average area mortgaged for three years before the Act came into force	603,894
Area mortgaged in present year	279,252
(c) Average area redeemed in the three years before the Act came	
into force	412,813
Area redeemed in present year	395,418

The area sold was three times what it is now, the area mortgaged was more than twice as large as now, but the area being redeemed in spite of decrease in new mortgages falls little short of the area then being redeemed. The Act appears to be fulfilling its purpose.

37. Except in regard to the head of "Revenue Officers' cases under the Land Alienation Act," the original work done was less under every head than last year, while 2,117 cases more than last year were pending at the end of the year.

The new institutions in appellate and revisional work amounted to 4,424 as compared with 4,374 last year: 4,459 cases were decided during the year, leaving a pending file of 626, that is, of 156 less cases than at the close of the previous year.

In regard to original cases, the pending file is heavy in Kangra, Hoshiar-pur. Ferozepore, Sialkot, Gujrat and Multan. In Kangra, Ferozepore and Gujrat the total number of revenue cases disposed of was less than 6,000, and probably more work should have been done. In Hoshiarpur, Sialkot and Multan the disposals were over 6,000 in each instance and the work was kept up to date. Land Alienation Act cases continue to be numerous in the Rawalpindi district.

Twelve per cent. of revenue judicial appeals and revisions and 13 per cent. of revenue executive appeals and revisions resulted in decrees in favour of the appellants.

38. The returns for touring done by the Commissioners are for the financial year 1910-11—

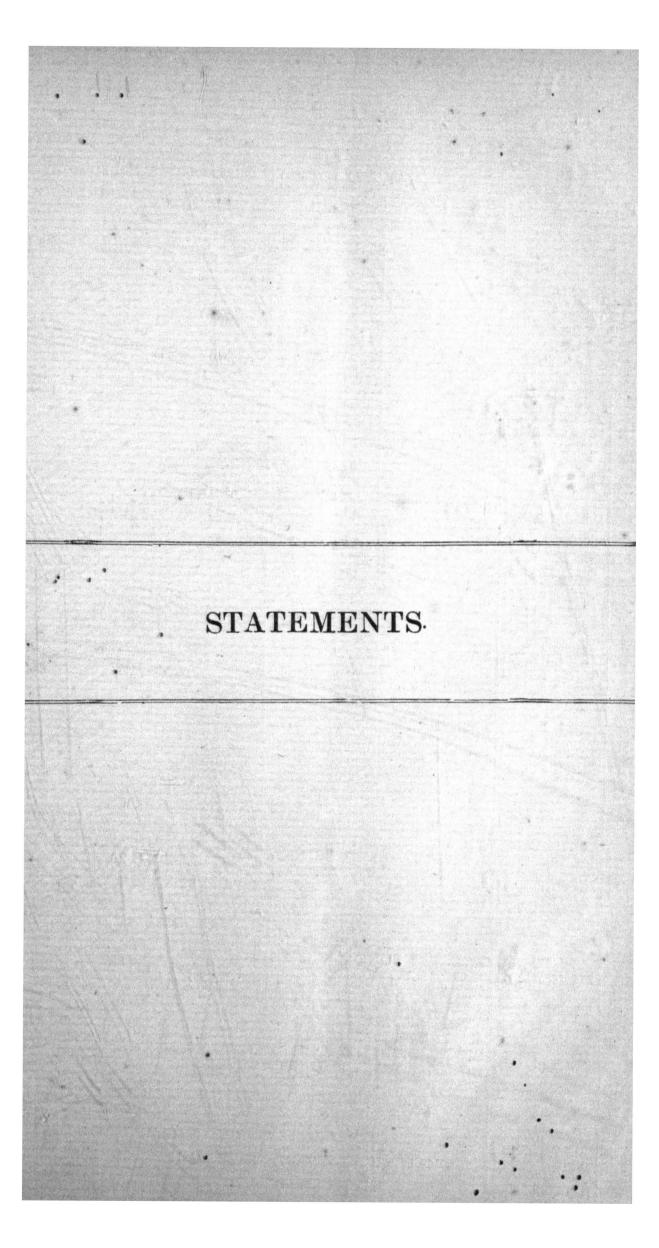
Delhi.—The Hon'ble Mr. A. Meredith held charge for 106 days, the Hon'ble Mr. Fenton for 30 days, and Lieutenant-Colonel C. M. Dallas for 229 days. The last-named officer spent 2 months and 11 days on tour.

Jullundur.—Lieutenant-Colonel H. S. P. Davies was Commissioner for 265 days and spent 56 days on tour. Mr. R. Sykes held charge for 100 days and spent 35 days on tour.

Lahore.—The Hon ble Lieutenant-Colonel C. G. Parsons was Commissioner for the whole year and spent 122 days on tour.

Rawalpindi.—Mr. P. J. Fagan was Commissioner for the whole year and spent 143 days on tour.

Multan.—Mr. H. J. Maynard was Commissioner for the whole year and spent 101 days on tour.



STATEMENT

(Vide paragraph analysis by districts of object statistics at date of settlement

1	2	3	4	5	6	7	8	9	10
			ests.	TOTAL ARE ABLE FOR CO NOT YET CO	CULTIVATION	n use.	Ohenklis		
District.	YEAR.	DETAIL.	Total area, including Forests.	Government Waste.	Other.	Number of Pacca Wells in use.	Number of Katcha Wells, Dhenklis and Juallars in use	Chabi, including Chahi- Sailab.	Chahi-Nahri, including Jhallari.
		1 - 1 \ - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	Acres.	Acres.	Acres.			Acres.	Acres.
	Last Settlement	Fixed	3,264,764	8,734	564,503	607	83	2,775	
	(1890-91). (1901-02).	Fluctuating	48,027		15,188	28	10	141	
		Total	3,312,791	3,734	579,691	635	93	2,916	
ci		Fixed	3,265,325	2,033	427,342	685	97	3,622	
HJSSAB.	1906-07 {	Fluctuating	47,105		10,209	35	6	36	
_H		Total	3,312,430	, 2,033	437,551	720	103	3,658	
	The state of the s				The Republication of				
	Difference + or - {	Fixed	+561	-1,701	-137,161 4,070	+78	$+14^{\circ}$	+847 -105	
	-	Fluctuating	-922	1.701	-4,979	+7	-4		
		Total	-361	-1,701	-142,140	$\left \frac{+85}{6} \right $	+10	+742	
	Last Settlement	Fixed	1,144,475	5,678	169,586	1,620	263	21,997	• 6
	(1879).	Fluctuating	9,049		3,456	21	••• G	200	
		Total	1,153,524	5,678	173,042	1,641	263	22,197	6
Ж.		Fixed	1,145,093	2,876	135,502	2,391	574	44,761	206
ROHTAK.	1906-07 {	Fluctuating	9,078	2,070	3,342	68	17	1,140	
RO	Ö	Total	1,154,171	2,876	138,844	2,459	591	45,901	206
					THE PLAN				
	Difference + or - {	Fixed	+618	2,802	-34,084	+771	+311	+22,764	+200
	Billier	Fluctuating	+29		-114	+47	+17	+940	1,000
		Total	+647	-2,802	-34,198	+818	+328	+23,704	+200
	Last Settlement S	Fixed	1,285,175		92,915	6,363	2,743	106,912	
	Last Settlement 1877-78.	Fluctuating	7,351		28			1	
		Total	1,242,526		92,943	6,363	2,743	106,913	
NON.	1906-07 {	Fixed	1,224,924		89,544	6,584	3,590	130,040	563
GURGAON.	1900-04 {	Fluctuating	9,866		1,016	10	3	87	
GT		Total	1,234,790	-	90,560	6,594	3,593	130,127	563
						The Property of			+563
	Difference + or - }	Fixed	-10,251 -2,515		-3,371 -1,068	+221	+847	+23,128	
		Fluctuating	+2,515	""	+988	+10	+8	+86	-"
		Total	-7,786		-2,383	+231	+850	+23,214	+568
	Last Settlement		813,248	389	140,716	8,790	3	79,779	
HI.	(1880).	C (1 7 8						
DECHI.	1906-07	Total fixed	819,796		122,002	7,133	957	104,092	1,743
	Difference + or -)	1	+6,548	+1,099	-18,714	-1,657	+954	+24,313	+1,743

No. I.
2 of the text.)
AND FOR THE AGRICULTURAL QUINQUENNIAL PERIOD ENDING JUNE 15th, 1907.

11	12	13	14	15	16	17	18	1		
CULTIVATION,										
Total Chabi of all kinds.	Canal Mileage,	Nahri,	Sailab,	Barani.	Abi.	Total cultivated area,	Total Assessment, including that of Munits and Jugirs.	Districts		
Acres.	Miles.	Acres.	Acres.	Acres.	Acres.	Acres,	Rs.			
2,775	,	(102,039	60,751	2,347,112	10	2,512,687	8,16,300			
141	5 72	13,634	15,835	578	114	30,302	39,432			
2,916	72	115,673	76,586	2,347,690	124	2,542,989	8,55,732			
3,622	,	(288,278	42,120	2,322,919	69	2,657,008	8,14,846	ρ		
36	5 120	13,843	19,865	G47	79	34,470	40,363	TIGG A D		
3,658	120	302,121	61,985	2,323,566	148	2,691,478	8,58,209	•		
+847		(+186,239	18,631	- 24,193	+59	+144,321	-1,454			
-105	§ · +48	+209	+4,030	+69	-35	+4,168	+3,931			
+742	+48	+186,448	-14,601	-24,124	+24	+148,489	+2,477			
22,003		96,144	5,082	772,449		895,678	9,49,577			
200		Control of the contro	4,611	399		5,210	12,968			
22,203		96,144	9,693	772,848		900,888	9,62,545			
44,967)	289,694		634,331	•••	968,992	9,52,426	4		
1,140	357	***		4,068		5,208	13,583	DAMPAG		
46,107	357	289,694		638,399	Control of the second s	974,200	9,65,959	q		
+22,964	357	+193,550	-5,082	-138,118	i.e.	+73,314	+2,849			
	5		4,611	+3,669		-2	+565			
+28,904	857	+193,550	-9,693	+184,449	1 (time)	+73,312	+3,414			
106,912			73,822	801,674	5	982,413	12,79,490			
1	2.		7,275			7,276	11,071			
106,913			81,097	801,674	5	W NUMBER	12,90,561			
130,603)	97,235	27,423	715,496	10,758	981,515	12,07,367	N		
87	3 26	l	6,718	293		7,098	10,878	MONDANA		
130,690	26	97,235	34,141	715,789	10,758	988,613	12,18,245	Lo		
+23,691)	+97,235	-46,399	-86,178	+10,753	-898	-72.123			
+86	1 +26	1	557	+293	···	—178°	193			
+23,777	+26	+97,235	46,956	85 885	+10,753	-1,076	-72,316			
79,779		97,380	13,466	339,086		529,711	8,61,026			
105,835	81	98,419	33,599	317,154	50	555,067	8,56,356			
+26,056	+81	+1,039	+20,133	-21,982	+50	+25,346	-4,670			

STATEMENT

1	2	8	4	5	6	7	8 .	9	10
			rests.	TOTAL ARIABLE FOR C	ULTIVATION	in use.)henklis		
DISTRICT.	YBAR.	· DETAIL.	Total area, including Foresta.	Government Waste.	Other.	Number of Puces Wells in use.	Number of Katcha Wells, Dienklis and Jhallars in use.	Chahi, including Chahi- Sailab.	Chabi-Nahri, including Juallari.
			Acres.	Acres	Acres.			Acres.	Acres.
	Last Settlement { (1878-1888).	Fixed		9,043	703,892	8,186	249	96,601	
	(1070-1000).	Fluctuating			27,055	96	1		
		Total	2,018,302	9,043	780,447	8,282	250	97,249	
KARNAL.	1906-07 {	Fixed Fluctuating	69 157	8,529 512	543,965 31,838	7,782 45	391 	145,188	28
KA		Total	2.010,814	9,041	575,803	7,827	391	146,203	2
		Fixed	-7,832	-514	159,427	-404	+142	+48,567	+28
	Difference + or - }	Fluctuating	156	+512	+4,783	51	-10	+387	
		Total	-7,488	-2	-154,644	455	+141	+48,954	+2
LA.	Last Settlement (1886-87).	Total fixed	1,185,902		103,608	2,182	2,369	21,148	,
AMBALA.	1906-07	Total fixed	1,188,605 +2,708	874 +874	104,590 +982	2,154 - 28	1,536 —833	28,911 +7,763	
Α.	Last Settlement (1883),		48,839	169	21,390				
SIMLA.	1906-07	Total fixed	48,976	-	21,625				
	Difference + or -)		+137	169	+235	••			
8.4.	Last Settlement (1891-92).		2,474,839	7,392	759,506				
KANGRA.	1906-07	Total fixed	2,468,581	616,197	263,614	5	80	73	
K	Difference + or -)		+6,258	+608,805	-495,892	+5	+80	+73	
HOSHIARPUR.	Last Settlement (1881-84).	Total fixed	(1,425,708		199,877	3,488	1,150	32,540	••
SHIA	1906-07	Total fixed	1,428,610		176,489	6,841	5,707	36,185	
HO	Difference + or -		+2,902	+2,082	-23,388	+3,353	+4,557	+3,645	
JULLUNDUR.	Last Settlement (1885).	Total fixed	853,440	1,706	90,625	20,625	456	226,563	
דדם	1906-07 V		866,966	State Line and the second		28,287	382	306,202	•••
Dr.	Difference + or -	100000000000000000000000000000000000000	+18,526	-1,229	-2,628	+7,662	—74 ———	+79,639	
LUDHIANA.	Last Sattlement (1881-82).	Total fixed	883,33		81,200	7,904	514	116,075	•
UDH	1906-07		893,293			9,991	249	139,691	1,0
-	Difference + or -		+9,958	+61	-15,697	+2,087	265	+23,616	+1,0

11	12	13	14	15	16	17	18	19	
CULTIVATION.									
Total Chabi of all kinds.	Canal Mileage.	Nabri.	Sailab.	Barani.	Abi.	Total cultivated area.	Total Assessment, including that of Muans and Jagirs.	Distrace	
Acres. 96,601 648	Miles.	Acres. 97,836	Acres. 112,196 9,256	Acres. 644,027 12,428	Acres. 6,468	Acres. 957,128 22,685	Rs. 10,51,062 18,791		
97,249		97,836	121,452	656,455	6,821	979,813	10,69,853		
145,196 1,035	215	238,625	111,789 8,333	632,271 9,745	8,588 58	1,131,414	10,69,841	KARNAI.	
146 ,231	215	241,921	115,122	642,016	3,586	11,48,876	10,83,276	174	
+48,595 +387	+215	+140,789 +3,296	407 5,923	-11,756 -2,683	-2,935 -300	+174,286 -5,223	+18,279 -4,856		
+48,982	+215	+144,085	6,830	14,439	-3,235	+169,063	+13,423		
21,148	46	• 3,272	14,496	692,367	13,746	745,029	1,145,616		
28,911 +7,763	46	3,146 126	29,654 +15,158	685,165 7,202	14,846 +1,100	761,722 +16,693	1,150,057 +4,441	AWDATA	
•••		•		9,203	627	9,830	17,259		
				9,171 —32	736 +109	9,907 +77	17,478 +219	SIMIA	
				474,296	115,782	590,078	935,112	P.A.	
73 +73	-		7 +7	470,157 * —4,159	117,082 +1,320	587,299 -2,779	926,459 —8,653	VANCEA	
32,540	28		ing in the second	670,806	5,364	708,710	14,68,917	0000	
36,185 +3,645	28	17,843 +17,843		680,748 +9,942	5 ,523 +159	740,299 +31,589	14,28,048 —40,869	повита врпр	
226,563			35,523	405,673	1,232	668,961	1,484,624	dun.	
306,202 +79,639			34,061 —1,462	353,788 51,885	1,520 +288	695,571 +26,580	• 14,77,045 • -47,579 • +2421	THEFTWORD	
116,075			48,070	571,198	782	736,125	1,103,504	TATION.	
140,767	67	51,896	83,022	528,589	99	754,373	1,110,296	111	

-STATEMENT

1	2	8		4	5	6	7	8	9	10
				orests.	TOTAL AREA AVAIL- ABLE FOR CULTIVATION NOT YET CULTIVATED.		in use.	Dhenklis		
District.	YEAR,	DETAIL.		Total area, including Forests.	Government Waste,	Other,	Number of Pucca Wells in use.	Number of Katcha Wells, Dhenklis and Jhallars in use.	Chahi, including Chahi- Sailab,	Chahi-Nahri, including Jhallsri.
		Carrier and Carrie		Acres.	Acres.	Acres.	10.7		Acres.	Acres.
	Last Settlement	Fixed		2,506,386	842	312,084	5,029	611	92,079	19,73
	(1887-93 and 1901) {	Fluctuating		57,273	100 CO 100 CO	13,844	374	91	6,6 97	2,38
		Total		2,563,659	842	325,928	5,403	702	98,776	22,110
ORE.		Fixed		2,541,461	733	189,035	7,530	399	96,962	49,278
FEROZEPORE.	1906-07 {	Fluctuating		57,898		10,793	410	53	6,167	4,111
ERO		Total		2,599,359	783	199,828	7,940	452	103,129	59,388
E		Fixed		+35,075	-109	-123,049	+2,501	-212	+4,883	+29,54
	Difference + or - }	Fluctuating		+625		-3,051	+36	-38	-530	+1,73
		Total		+35,700		-126,100	+2,537		+4,853	+31,27
	the first of the part of the p			002 191		404 010	7,283			
	Last Settlement (1895-99).	Fluctuating	"	883,121 2,684,467	1,556,508	464,818 326,937	3,539	848 770	114,054	12,12
		Fluctuating	_					0.00	41,002	
		Total		3,567,588	1,556,508	791,755	10,822	1,618	155,586	65,86
OMERY.	1906-07 {	Fixed		781,650		241,714	7,382	384	97,303	72,248
MOĐ		Fluctuating		2,112,293	1,116,301	204,722	8,090	877	50,820	3,186
MONTG		Total		2,893,943	1,116,301	446,436	10,472	1,261	148,123	75,438
		Fixed		-101,471		-223,104	+99	-464	-16,751	+18,50
	Difference + or - }	Fluctuating		-572,174	-440,207	-122,215	-449	1 . +107	+9,288	-8,938
		Total		-673,645	-440,207	-345,319	-350	-857	7,463	+9,568
	Last Settlement \$	Fixed		2,304,559	638	535,105	13,338	2,040	388,653	36,231
	(1891-93).	Fluctuating								
		Total		2,304,559	638	535,105	13,338	2,040	388,653	36,230
ei.		Fixed		2,193,153	8,452	401,747	13,661	1,613	344,102	107,607
LAHORE.	1906-07 }	Fluctuating		112,705		48,219	167	31	1,610	156
I.A		Total		2,305,858	8,452	449,966	13,828	1,644	345,712	107,76
					1701	100.050	1.000			
	Difference or {	Fixed Fluctuating		-111,406 +112,705	+7,814	-133,358 +48,219	+323	-427 +31	-44,551 +1,610	+71,37:
		Total	-	+1,299	+7,814	-85,139	+490	-396	-42,941	+71,62
69	Last Settlement	e i		996,473	1,395	102,689	10,554	386	245,220	
AMBITSAR.	(1891-93). + 1906-07}	Total fixed		997,654	1,318	86,395	12,386	302	246,738	
B					型的工作的	Secretary Secretary				E PROPERTY OF THE PARTY OF THE

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Acres. Miles. 111,811 9,081 120,892 146,235 10,282 156,517 1,192 +34,424 +1,201 } +1,192 +35,625 +1,192 167,796 221,451 169,551 54,005 } 558 +1,755 +350 } +558 +2,105 +558 424,888 183	Acres. 592,702 19,422 612,124 { 894,373	Acres. 37,656 6,129 43,785 36,732 6,141 42,873	Aores. 1,336,175 1,132 1,837,307 1,132,879 6,099 1,138,978 —203,296	Acres. 2 132 134 360 249 609	Acres. 2,078,346 35,896 2,114,242 2,210,579 37,743	Rs. 11,06,502 20,113 11,26,615 11,63,992 42,577	
111,811 9,061 120,892 146,235 } 10,282 } 156,517 1,192 +34,424 } +1,201 +1,192 +35,625 +1,192 167,796 53,655 221,451 169,551 558 +1,755 +558 +2,105 +558 424,888 183	592,702 19,422 612,124 { 894,373 14,972 909,345 { +301,671 -4,450 +297,221	37,656 6,129 43,785 36,732 6,141 42,873 924 +-12	1,836,175 1,182 1,887,307 1,132,870 6,099 1,138,978 -203,296	2 132 134 360 249 609	2,078,846 35,896 2,114,242 2,210,579 37,743	11,06,502 20,113 11,26,615 11,68,992 42,577	EPORE.
120,892 146,235 1,192 10,282 1,192 156,517 1,192 +34,424 +1,192 +35,625 +1,192 167,796 53,655 221,451 169,551 558 +1,755 +558 +2,105 +558 424,888 183	612,124 { 894,373	48,785 36,732 6,141 42,873 	1,837,307 1,132,879 6,099 1,138,978 -203,296	134 360 249 609	2,114,242 2,210,579 37,743	11,26,615 11,63,992 42,577	EPORE.
146,235 1,192 10,282 1,192 156,517 1,192 +34,424 +1,192 +35,625 +1,192 167,796 53,655 221,451 169,551 558 +1,755 +558 +2,105 +558 424,888 183	{ 894,378 14,972 909,345 { +301,671 -4,450 +297,221	36,732 6,141 42,873 1124 +-12	1,132,879 6,099 1,138,978 —203,296	360 249 609	2,210,579 37,743	11,63,992	EPORE.
156,517 1,192 +34,424 +1,192 +35,625 +1,192 167,796 53,655 221,451 169,551 558 223,556 558 +1,755 +558 +2,105 +558 424,888 183	909,345 +301,671 -4,450 +297,221	42,873 1124 +-12	1,138,978	609	-	-	-
+34,424 +1,192 +35,625 +1,192 167,796 53,655 221,451 169,551 558 223,556 558 +1,755 +558 +2,105 +558 424,888 183	+301,671 -4,450 +297,221	-924 +12	-203,296				ROZ
167,796 53,655 221,451 169,551 54,005 } 558 223,556 558 +1,755 +350 } +558 +2,105 +558 424,888 183		010	+4,967	+358 +117	+132,233 +1,847	+57,490 +22,464	FE
53,655 221,451 169,551 558 54,005 558 +1,755 +558 +2,105 +558 424,888 183	• 133,310	-912	-198,329	+475	+134,080	+79,954	
221,451 169,551 54,005 223,556 558 +1,755 +350 +2,105 +558 424,888 183	54,166	19,646 46,223	17,837 15,314	3,281 7,667	341,£70 177,025	2,47,818	
54,005 } 558 223,556 558 +1,755	187,476	65,869	83,151	10,948	518,895	4,29,394	
+1,755 +350 +2,105 +558 424,888 183 	189,411 35,185	16,236 189,483	106,392 46,867	717 7,508	482,307 883,048	1,75,252 4,47,198	GOMERY.
+350 } +558 +2,105 +558 424,888 183 	224,596	205,719	153,259	8,225	815,855	6,22,450	MONTGO
424,888 183	(+56,101 (-18,981	-3,410 +143,260	+88,555 +31,553	-2,564 - 159	+140,487 +156,023	-72,561 +2,65,617	
\	+37,120	+139,850	+120,108	-2,723	+296,460	+1,93,056	
424,688 183	320,500	60,610	450,996	13,349	1,270,343	9,19,954	
	320,500	60,610	450,996	13,349	1,270,343	9,19,954	
451,709 183 1,766 1	585,463 50,655	73,960	279,999	16,181	1,407,312 54,796	1,100,491 24,581	LAHORE.
453,475 184	636,118	73,960	282,374	16,181	1,462,108	1,130,072	LA
+26,821 +1,766 +1	+264,963 +50,655	+13,350	-170,997 +2,375	+2,832	+136,969 +54,796	+1,80,537 +29,581	
+28,587 +1	+315,618	+13,350	-168,622	+2,832	+191,765	+210,118	
245,220 589 246,738 796	160,318	29,538	334,822 267,761	1,405	771,303	12,51,538 12,74,572	AMRITSAR.