

TABLE OF CONTENTS.

Introductory.

| PARA. | .. | .. | PAGE. |
|--------------------------------------|----|----|------------|
| 1 The Committee's terms of reference | .. | .. | <i>i</i> |
| 2 Its members | .. | .. | <i>ib.</i> |
| 3 The questionnaire | .. | .. | <i>ii.</i> |
| 4 Opinions of experts .. | .. | .. | <i>ib.</i> |
| 5 Operations .. | .. | .. | <i>ib.</i> |

PART I.—The Land Revenue and Income-tax Systems.

CHAPTER 1.—THE PUNJAB REVENUE SYSTEM.

| | | | | |
|---|----|----|----|------------|
| 6 Its past history | .. | .. | .. | 1 |
| 7 In the Punjab | .. | .. | .. | <i>ib.</i> |
| 8 The present law | .. | .. | .. | 2 |
| 9 Relation of land revenue to gross produce .. | .. | .. | .. | 3 |
| 10 Land revenue a charge on land | .. | .. | .. | <i>ib.</i> |
| 11 Assignments | .. | .. | .. | <i>ib.</i> |
| 12 Term of settlement .. | .. | .. | .. | 4 |
| 13 Objections and appeals .. | .. | .. | .. | <i>ib.</i> |
| 14 Contractual basis of land revenue .. | .. | .. | .. | <i>ib.</i> |
| 15 The record of rights .. | .. | .. | .. | 5 |
| 16 The village map .. | .. | .. | .. | 6 |
| 17 Alienations .. | .. | .. | .. | <i>ib.</i> |
| 18 Accuracy of the records .. | .. | .. | .. | <i>ib.</i> |
| 19 Assessment circles .. | .. | .. | .. | <i>ib.</i> |
| 20 The produce estimate .. | .. | .. | .. | 7 |
| 21 Cropping and yields .. | .. | .. | .. | <i>ib.</i> |
| 22 Commutation prices .. | .. | .. | .. | 8 |
| 23 The landlord's share of the produce .. | .. | .. | .. | <i>ib.</i> |
| 24 Fixed and fluctuating demands .. | .. | .. | .. | 9 |
| 25 Village assessments .. | .. | .. | .. | <i>ib.</i> |
| 26 The land revenue demand .. | .. | .. | .. | 10 |
| 27 Land revenue measured in terms of gross produce .. | .. | .. | .. | 11 |
| 28 The number of land revenue payers and what they pay .. | .. | .. | .. | <i>ib.</i> |
| 29 The demand for revision .. | .. | .. | .. | 12 |

CHAPTER 2.—INCOME-TAX LAW AND PRACTICE.

| PAGE. | | PAGE. |
|-------|--|------------|
| 30 | Historical | 13. |
| 31 | Former rates | <i>ib.</i> |
| 32 | Present rates | <i>ib.</i> |
| 33 | Yield | 14. |
| 34 | Agricultural income | 15. |
| 35 | Administration of the Act | <i>ib.</i> |
| 36 | The different classes of assessees | 16. |
| 37 | Determination of net income | <i>ib.</i> |
| 38 | Exemption | 17. |
| 39 | Graduation of tax | <i>ib.</i> |
| 40 | Minor principles— <i>(a)</i> Set off of losses | <i>ib.</i> |
| | <i>(b)</i> Rebates and reliefs | 18. |
| | <i>(c)</i> Depreciation | <i>ib.</i> |
| 41 | The method of assessment | <i>ib.</i> |
| 42 | The number of assessees with incomes over Rs. 2,000 | 19. |
| 43 | The number of assessees with incomes below Rs. 2,000 | 20. |
| 44 | Assessment of incomes below Rs. 2,000 | <i>ib.</i> |
| 45 | Appeals | <i>ib.</i> |
| 46 | Penalties | 21 |
| 47 | Staff maintained in the Punjab | <i>ib.</i> |
| 48 | Cost of collection | <i>ib.</i> |

CHAPTER 3.—CAN INCOME-TAX PRINCIPLES BE APPLIED TO THE LAND-REVENUE SYSTEM?

| | | |
|----|---|------------|
| 49 | The Committee's terms of reference | 22. |
| 50 | Ratio of land revenue to income | <i>ib.</i> |
| 51 | How far assessment is possible on the basis of accounts | 23. |
| 52 | The difficulty of illiteracy | <i>ib.</i> |
| 53 | Probable loss of revenue.. | 24. |
| 54 | The United Kingdom system | <i>ib.</i> |
| 55 | Its possible application to the Punjab | 25. |
| 56 | Ascertainment of non-agricultural income | <i>ib.</i> |

| PAGE. | | PAGE. |
|-------|---|------------|
| 57 | The exemption limit | 26 |
| 58 | The number of assessees | <i>ib.</i> |
| 59 | Cost of assessment | <i>ib.</i> |
| 60 | Marginal cases and the number of assessees | 27 |
| 61-62 | Loss due to graduated rates | 27-28 |
| 63 | Maintenance of registers | 28 |
| 64 | Method of assessment | 29 |
| 65 | Employment of panchayats and patwaris in assessment | <i>ib.</i> |
| 66 | Attitude of landowners | <i>ib.</i> |
| 67 | Recommendation | 30 |

PART II.—Improvement in the Land Revenue System.

CHAPTER 4.—NET ASSETS.

| | | |
|----|--|------------|
| 68 | Definition of net assets | 31 |
| 69 | Landlord's net assets | <i>ib.</i> |
| 70 | Owner-cultivator's net assets | 32 |
| 71 | Professor Brij Narain's view | <i>ib.</i> |
| 72 | Definition of economic rent | <i>ib.</i> |
| 73 | The <i>batai</i> system of rents | 33 |
| 74 | Relation of costs to income when agricultural prices fall | <i>ib.</i> |
| 75 | The lag in the rise and fall of costs | 34 |
| 76 | The tenant's position | <i>ib.</i> |
| 77 | Profit and prices | 35 |
| 78 | The owner-cultivator's position | <i>ib.</i> |
| 79 | The reward for his labour and enterprise | <i>ib.</i> |
| 80 | Landlord's net assets and owner-cultivator's net assets compared statistically. | <i>ib.</i> |
| 81 | Owner-cultivator and tenant compared | 36 |
| 82 | Importance of prices | 37 |
| 83 | The present method of calculation | <i>ib.</i> |
| 84 | Extent and cost of the necessary enquiries to ascertain owner-cultivator's net assets. | 38 |
| 85 | Their reliability | <i>ib.</i> |
| 86 | Maintenance of the present definition and system | 39 |

| PARA. | | PAGE. |
|---|---|------------|
| CHAPTER 5.—THE SLIDING SCALE SYSTEM. | | |
| 87 | Description of the system | 40 |
| 88 | Its effects | 42 |
| 89 | Its popularity | 43 |
| 90 | Impossibility of its application to yields | <i>ib.</i> |
| 91 | Calculation of yields—the case of cotton | 44 |
| 92 | Difficulty of high commutation prices | 45 |
| 93 | The remedy | <i>ib.</i> |
| 94—96 | Proposed upper and lower limits for the demand | 46 |
| 97 | Effect of a rise in prices on the small holder | 47 |
| 98 | Advantages of the present system and of the Committee's proposal. | 48 |
| 99 | Possible application of different systems | <i>ib.</i> |
| 100 | Disadvantage of basing remission upon the prices of past harvests. | 49 |
| 101 | The remedy | <i>ib.</i> |
| 102 | Importance of early orders | 50 |
| 103 | Weighting of prices | 51 |
| 104 | Effect of a fall in agricultural prices on— (a) the cost of cultivation | <i>ib.</i> |
| 105 | (b) Landlord's net assets | 52 |
| 106 | Should the sliding scale system be extended to the whole province ? | <i>ib.</i> |

CHAPTER 6.—MISCELLANEOUS POINTS.

The Fixed and fluctuating Systems of Land Revenue.

| | | |
|-----|--|------------|
| 107 | The fixed and fluctuating systems | 54 |
| 108 | Advantages of the fixed system | <i>ib.</i> |
| 109 | The fixed well assessment in Multan | 55 |
| 110 | The <i>kharaba</i> system | <i>ib.</i> |

Should Land Revenue vary with particular crops ?

| | | |
|-----|---------------------------------------|----|
| 111 | The suggestion not supported | 56 |
|-----|---------------------------------------|----|

| TAKA. | | PAGE. |
|---|---|------------|
| <i>Distribution of Land Revenue.</i> | | |
| 112 | The present system | 56 |
| 113 | Recommendation | <i>ib.</i> |
| <i>Suspensions and Remissions.</i> | | |
| 114 | The suspension and remission rules | 57 |
| 115 | Their application to ordinary and extraordinary calamities | <i>ib.</i> |
| 116 | The working of the suspension rules | <i>ib.</i> |
| 117 | Recommendation regarding extraordinary calamities | 58 |
| <i>Payment of Land Revenue in kind.</i> | | |
| 118 | The <i>batai</i> and <i>kankut</i> systems | <i>ib.</i> |
| 119 | Payment in kind on a cash basis | <i>ib.</i> |
| 120 | A co-operative experiment | 59 |
| 121 | Its possible application to land revenue | <i>ib.</i> |
| PART III—Measures of Relief for the small owner. | | |
| CHAPTER 7.—MEASURES OF RELIEF. | | |
| 122 | The fiscal difficulty | 61 |
| 123 | Taxation of the agricultural classes | <i>ib.</i> |
| 124 | The fall in prices | <i>ib.</i> |
| 125 | Its effects | 62 |
| 126 | The net assets ratio | 63 |
| 127 | Its general reduction inadvisable | <i>ib.</i> |
| 128 | Resettlement of districts with a high net assets ratio | 64 |
| 129 | Concession to the small owner-cultivator | <i>ib.</i> |
| 130 | An analogy from the United Provinces | 65 |
| 131 | Its advantages | <i>ib.</i> |
| 132 | The future course of prices | 66 |
| 133 | The sliding scale and remissions | <i>ib.</i> |
| 134 | Proposed temporary relief for the owner-cultivator | <i>ib.</i> |
| 135 | The concession to be confined to small owners | 67 |
| 136 | Rent receivers to be excluded | <i>ib.</i> |

| PAGE. | PAGE. |
|---|------------|
| 137 No exemption advisable in favour of rent-receivers unable to cultivate. | 68 |
| 138 Concession to be confined to <i>khudkash</i> land | <i>ib.</i> |
| 139 Treatment of mortgagees | <i>ib.</i> |
| 140 Calculation of the relief when the land revenue is fluctuating. | 69 |
| 141 Treatment of those who own land in more than one district. | <i>ib.</i> |
| 142 Treatment of occupancy tenants | <i>ib.</i> |
| 143 Basis for determining relief | 70 |
| 144 Employment of special staff | <i>ib.</i> |
| 145 The relief should not be permanent | <i>ib.</i> |
| 146 Its relation to the permanent relief measure | <i>ib.</i> |
| 147 Its effect on (a) jagirs | 71 |
| 148 (b) local rate | <i>ib.</i> |

CHAPTER 8.—EXEMPTION FROM THE PAYMENT OF LAND REVENUE.

| | |
|---|------------|
| 149 Exemption in terms of income | 72 |
| 150 Exemption in terms of land revenue | <i>ib.</i> |
| 151 Fiscal considerations and the example of France | 73 |
| 152 The landowner's privileged position | <i>ib.</i> |
| 153 The incidence of land revenue on the small owner | 74 |
| 154 Economic and psychological effects of exemption | <i>ib.</i> |
| 155 Effect on partitions | 75 |
| 156 Effect on holdings | 76 |
| 157 Administrative difficulties | <i>ib.</i> |
| 158 Treatment of those who own land in more than one district | 77 |
| 159 Minor difficulties | <i>ib.</i> |
| 160 Anomalies | <i>ib.</i> |
| 161 Opinions of Sir Edward Maclagan and Sir Geoffrey deMontmorency. | 78 |
| 162 Effect on the franchise | 79 |

| PARA. | PAGE. |
|-------|-------|
|-------|-------|

CHAPTER 9.—SUECHARGE ON THE LARGER OWNERS.

| | |
|--|------------|
| 163 What is meant by the larger owners ? | 80- |
| 164 The large owner | <i>ib.</i> |
| 165 An income-tax on agricultural income | <i>ib.</i> |
| 166 A graduated surcharge | 81 |
| 167 Its yield | <i>ib.</i> |
| 168 Advantages of a surcharge | 82 |
| 169 Its disadvantages | <i>ib.</i> |
| 170 Indebtedness of large owners | 83- |
| 171 Its low yield | <i>ib.</i> |
| 172 A temporary surcharge | 84 |
| 173 Recommendation | <i>ib.</i> |
| 174 Revision during the currency of the surcharge .. | <i>ib.</i> |
| 175 Effect on tenants | <i>ib.</i> |

CHAPTER 10.—A SMALL HOLDERS' DEVELOPMENT FUND.

| | |
|--|------------|
| 176 Owner and cultivator | 85- |
| 177 Difficulty of direct relief | <i>ib.</i> |
| 178 Importance and difficulty of increasing the small holder's net income. | <i>ib.</i> |
| 179 Importance of Government assistance—the Agricultural Department. | 86 |
| 180 The Co-operative Department and the consolidation of holdings. | 87 |
| 181 Benefits of consolidation | <i>ib.</i> |
| 182 The beneficent departments | 88 |
| 183 Prosperity without education | <i>ib.</i> |
| 184 Importance of education | 89 |
| 185 Salient needs of the village | <i>ib.</i> |
| 186 Creation of a special fund | 90 |
| 187 Its administration | 91 |
| 188 Amount of the fund | <i>ib.</i> |
| 189 Co-operation of the people | 92 |

| PARA. | | PAGE. |
|-------|--|-------|
|-------|--|-------|

| | | |
|--|----|----|
| 190 Relation of the fund to individual villages .. | .. | 92 |
| 191 Importance of the recommendation .. | .. | 93 |

CHAPTER 11.—MISCELLANEOUS MEASURES.

The Term of Settlement.

| | | |
|--|----|-----|
| 192 Historical | .. | 94 |
| 193 Deterioration of the village records.. .. | .. | ib. |
| 194 Importance of their accuracy | .. | ib. |
| 195 Lack of revenue officials with settlement experience .. | .. | 95 |
| 196 Settlements and the enhancement of revenue .. | .. | ib. |
| 197 The harassment of a settlement | .. | 96 |
| 198 Remedy for specific changes during the period of settlement .. | .. | ib. |
| 199 General changes during the period of settlement .. | .. | 97 |
| 200 Recommendation in favour of shorter settlements .. | .. | ib. |
| 201 Revision of the records | .. | 98 |

State Loans to Agriculturists.

| | | |
|--|----|-----|
| 202 The necessity for loans | .. | ib. |
| 203 The present system | .. | ib. |
| 204 Its unpopularity | .. | ib. |
| 205 The small holder's difficulties | .. | 99 |
| 206 The Committee's recommendation.. | .. | ib. |
| 207 Its cost | .. | 100 |

Protective leases for wells.

| | | |
|--|----|-----|
| 208 Complaints against <i>chahi</i> rates | .. | 101 |
| 209 State loans and protective leases | .. | ib. |
| 210 Period of protection | .. | 102 |
| 211 An experiment | .. | ib. |
| 212 Conclusion | .. | 103 |

Possibility of taxing the sale of agricultural produce.

| | | |
|-------------------------------------|----|-----|
| 213 Limitations of the tax | .. | ib. |
|-------------------------------------|----|-----|

| PAGE. | | PAGE. |
|-------|--|------------|
| 214 | Difficulty of road transport | 103 |
| 215 | Difficulty of extra-provincial produce | 104 |
| 216 | Produce taken from one market to another | <i>ib.</i> |
| 217 | Despatches by boat and rail | <i>ib.</i> |
| 218 | Validity of the tax | 105 |
| 219 | Necessity of legislation | <i>ib.</i> |
| 220 | Regulation of markets | <i>ib.</i> |
| 221 | Yield of tax | 106 |
| 222 | Reasons for not recommending it | <i>ib.</i> |
| 223 | Need for preliminary enquiry | 107 |
| 224 | Tax on sale of cotton | <i>ib.</i> |

PART IV—Review and Recommendations.

CHAPTER 12.—RECAPITULATION AND REVIEW.

| | | |
|-----|---|------------|
| 225 | Application of income-tax principles | 108 |
| 226 | No popular demand for this | <i>ib.</i> |
| 227 | Age and complexity of the land revenue system | <i>ib.</i> |
| 228 | Definition of net assets.. | 109 |
| 229 | The sliding scale system (<i>a</i>) in the canal colonies | 110 |
| 230 | (<i>b</i>) in other districts | <i>ib.</i> |
| 231 | Recommendations | <i>ib.</i> |
| 232 | The term of settlement | 111 |
| 233 | Principles kept in view | <i>ib.</i> |
| 234 | The patwari | <i>ib.</i> |
| 235 | The owner-cultivator | 112 |
| 236 | The tenant | <i>ib.</i> |
| 237 | Rent | 113 |
| 238 | General considerations in regard to relief | <i>ib.</i> |
| 239 | The water rate | 114 |
| 240 | Lightness of the land revenue before the fall in prices | <i>ib.</i> |
| 241 | Effect of the fall in prices | 115 |
| 242 | Proposal for temporary relief | <i>ib.</i> |

| PAGE. | | PAGE. |
|-------|---|------------|
| 243 | Surcharge on the larger owners | 116 |
| 244 | Exemption | 117 |
| 245 | The increase in population and uneconomic holdings | <i>ib.</i> |
| 246 | Remedies for the sub-division of holdings | 118 |
| 247 | The consolidation of holdings | <i>ib.</i> |
| 248 | A minimum charge per holding | 119 |
| 249 | Colonists and their home farms | <i>ib.</i> |
| 250 | The dilemma involved in relief | <i>ib.</i> |
| 251 | Concession to the owner-cultivator | <i>ib.</i> |
| 252 | A small holders' development fund | 120 |
| 253 | The co-operation of the people | 121 |
| 254 | The cost of the proposals and the taxing of unearned increment. | <i>ib.</i> |
| 255 | The need for a better system of rural economy | <i>ib.</i> |

CHAPTER 13.—SUMMARY OF RECOMMENDATIONS.

| | | |
|-----|--------------------------|-----|
| 256 | Recommendations | 123 |
| 257 | Acknowledgments | 128 |

NOTES.

- A.—Farm Account Enquiries in the Punjab 129—47
- B.—Questionnaire issued by the Land Revenue Committee 148—69
- C.—Opinions of—
 - (1) Sir Edward Maclagan, K.C.S.I., K.C.I.E. .. 170—75
 - (2) Sir Geoffrey deMontmorency, G.C.I.E., K.C.S.I., K.C.V.O., C.B.E. 176—89
 - (3) Sir Patrick Fagan 190—204
 - (4) Mr. H. Calvert, C.S.I., C.I.E. 205—17
- D.—Note on the Assessment of *Khudkasht* land and *Sir* in 218—20 the United Provinces by Mr. O. H. Cooke, I.C.S., Settlement Officer, Meerut.
- E.—Note on crop forecasts and standard yields by the 221—24 Director of Agriculture, Punjab.
- F.—Note by the Registrar, Co-operative Societies, Punjab, 225—27 on the repayment of Co-operative Loans in grain.
- G.—Note by Mr. B. K. Madan, on land taxation outside 228—32 India.

APPENDICES.

| | |
|--|------------------|
| 1. Number and classification of land revenue payers | i |
| 2. Number and classification of land revenue payers cultivating or farming their own land: | ii |
| 3. Statement showing the cost to Government if the Sliding Scale System had been applied to the whole of the Province in 1937. | iii |
| 4. Dates of last settlements and commutation prices of all districts. | iv—viii |
| 5. Statement showing the cost to Government of reducing the demand, wherever necessary, to 25 per cent of net assets. | ix |
| 6. Average prices of cotton, wheat, gram and gur at certain seasons of the year. | x-xi |
| 7. Information collated from the village surveys conducted by the Board of Economic Enquiry, Punjab:— | xii |
| (i) Average cultivated area per owner at different dates. | xiii-xiv |
| (ii) Percentage of owners with less than one acre .. | xv |
| (iii) Percentage of owners who do not cultivate .. | xvi |
| (iv) Borrowing for land revenue .. | xvii |
| (v) Owners who in addition are tenants, and landless tenants. | xviii |
| Glossary | ..xix—xxi |
| Index | .. 1—6 |

Errata slip to the Appendices of the Report of the Land Revenue Committee, 1938.

(1) Page (i), Appendix I, 1st column—Read “ Total ” for “ Tota ” below Simla.

(2) Page iv, Appendix IV, column 5 (Rice)—Against Serial No. 5—
Read—

| | | |
|------------|-----|------------|
| “ 1-12-0 ” | } | “ 1-14-0 ” |
| Dhan | for | 2-5-0 |
| 2-5-0 | } | Siri |
| Ziri | } | 2-2-0 |
| 2-2-0 | } | |

(3) Page viii, Appendix IV, column 5 (Rice)—Against Serial No. 29—Read “ Kerrand ” for “ Kerr and ”.

(4) Page xiii, Appendix VII (i), column 1 Serial No. 4—Read “ Kala Gaddi Thaman ” for “ Kali Gaddi Thamman ”.

(5) Page xiii, Appendix VII (i), column 1, Serial No. 5—Read “ Naggal ” for “ Nangal ”.

(6) Page xiv, Appendix VII (i), column 1, Serial No. 11—Read “ Durana ” for “ Durrana ”.

(7) Page xv, Appendix VII (ii), column 1, Serial No. 4—Read “ Kala Gaddi Thaman ” for “ K. G. Thaman ”.

(8) Page xv, Appendix VII (ii), column 1, Serial No. 11—Read “ Durana ” for “ Durrana ”.

(9) Page xvi, Appendix VII (iii), column 1, Serial No. 3—Read “ Kala Gaddi Thaman ” for “ K. G. Thaman ”.

(10) Page xvi, Appendix VII (iii), column 1, Serial No. 10—Read “ Durana ” for “ Durrana ”.

(11) Page xvii, Appendix VII, (iv), column 1, Serial No. 10—Read “ Durana Langana ” for “ Durrana Langa ”.

(12) Page xviii, Appendix VII (v), column 1, Serial No. 4—Read “ Thaman ” for “ Thamman ”.

(13) Page xviii, Appendix VII (v), column 1, Serial No. 11—Read “ Durana Langana ” for “ Durrana Langa ”.

(14) Page xxi, left hand column, beginning of, the page—Read “ Patwari ” for “ atwari ”.

(15) Page 5 of Index, left hand column, 10th line under S—Read “ harassment ” for “ harassmeut ”.

(16) Page 5 of Index, left hand column, 16th line under S—Read “ Officer and ” for “ Officerand ”.

[To be pasted after page 232.]

APPENDIX I.

STATEMENT SHOWING THE NUMBER OF LAND REVENUE PAYERS OF DIFFERENT CATEGORIES IN THE PROVINCE.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | | |
|-------------------|--------------------------------------|--|------------------------------|---|---|------------------------------|--|------------------------------|--|------------------------------|---|------------------------------|--|------------------------------|--|------------------------------|--|------------------------------|--|------------------------------|---|------------------------------|--|------------------------------|--------------------|----|-----------|
| Name of district. | Total number of land revenue payers. | LAND REVENUE PAYERS WHO PAY RS. 5 OR LESS. | | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 5 BUT NOT EXCEEDING RS. 10. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 10 BUT NOT EXCEEDING RS. 20. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 20 BUT NOT EXCEEDING RS. 50. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 50 BUT NOT EXCEEDING RS. 100. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 100 BUT NOT EXCEEDING RS. 250. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 250 BUT NOT EXCEEDING RS. 500. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 500 BUT NOT EXCEEDING RS. 1,000. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 1,000 BUT NOT EXCEEDING RS. 5,000. | | LAND REVENUE PAYERS WHO PAY MORE THAN RS. 5,000 BUT NOT EXCEEDING RS. 10,000. | | LAND REVENUE PAYERS WHO PAY LAND REVENUE EXCEEDING RS. 10,000. | | Total amount paid. | | |
| | | Total number. | Amount of land revenue paid. | Number of land revenue payers who do not cultivate. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | Total number. | Amount of land revenue paid. | | | |
| Hissar .. | 119,432 | 76,838 | 1,45,750 | 21,541 | 21,362 | 1,83,509 | 15,362 | 1,86,822 | 7,466 | 2,12,534 | 1,751 | 1,18,163 | 720 | 1,06,842 | 152 | 52,168 | 55 | 37,915 | 36 | 67,079 | 5 | 29,495 | .. | .. | 1,095,286 | | |
| Rohtak .. | 145,435 | 63,000 | 1,40,893 | 14,405 | 33,388 | 2,33,585 | 28,047 | 3,46,372 | 17,174 | 4,09,641 | 1,107 | 73,294 | 274 | 28,041 | 62 | 7,567 | 18 | 12,423 | 4 | 6,104 | .. | .. | .. | .. | 1,357,922 | | |
| Gurgaon .. | 119,897 | 50,984 | 1,16,221 | 7,581 | 27,382 | 1,91,949 | 22,339 | 3,10,395 | 14,948 | 4,45,886 | 3,193 | 2,10,818 | 899 | 1,22,131 | 93 | 33,421 | 36 | 23,223 | 15 | 27,530 | 2 | 13,337 | 1 | 36,017 | 1,494,011 | | |
| Karnal .. | 145,836 | 80,209 | 1,53,613 | 24,303 | 28,428 | 2,06,895 | 21,250 | 3,02,286 | 12,390 | 3,62,754 | 2,443 | 1,63,088 | 545 | 75,916 | 68 | 21,668 | 23 | 16,110 | 7 | 13,261 | .. | .. | 1 | 13,648 | 1,315,591 | | |
| Ambala .. | 128,483 | 57,895 | 1,61,893 | 24,359 | 26,878 | 1,90,839 | 22,782 | 3,20,380 | 14,906 | 441,194 | 2,889 | 1,88,155 | 692 | 97,977 | 77 | 26,211 | 30 | 22,256 | 12 | 28,545 | .. | .. | .. | .. | 1,477,450 | | |
| Simla .. | 5,048 | 4,157 | 6,849 | 191 | 617 | 4,084 | 208 | 2,833 | 57 | 1,497 | 6 | 416 | 2 | 303 | .. | .. | 1 | 570 | .. | .. | .. | .. | .. | .. | 16,552 | | |
| Total .. | 664,131 | 333,081 | 7,25,233 | 92,380 | 138,055 | 9,65,861 | 109,988 | 14,69,088 | 67,031 | 19,63,506 | 11,339 | 7,53,934 | 3,132 | 4,41,210 | 457 | 1,41,035 | 163 | 1,12,497 | 74 | 1,42,519 | 7 | 42,832 | 2 | 49,665 | 6,757,712 | | |
| Kangra .. | 228,856 | 176,827 | 3,04,006 | 8,739 | 32,494 | 2,20,732 | 13,984 | 1,93,993 | 4,576 | 1,26,572 | 707 | 45,876 | 183 | 26,190 | 66 | 18,534 | 13 | 8,859 | 6 | 12,920 | .. | .. | .. | .. | 957,682 | | |
| Hoshiarpur .. | 177,211 | 90,808 | 1,01,857 | 27,401 | 38,322 | 2,56,135 | 27,169 | 3,66,694 | 16,343 | 4,50,815 | 3,337 | 2,11,532 | 1,028 | 1,36,471 | 152 | 53,111 | 40 | 28,498 | 12 | 21,577 | .. | .. | .. | .. | 1,686,690 | | |
| Jullundur .. | 188,030 | 70,450 | 1,22,907 | 43,534 | 36,588 | 2,61,160 | 31,616 | 4,24,261 | 19,267 | 5,59,049 | 3,209 | 2,09,748 | 749 | 99,253 | 67 | 30,585 | 18 | 11,537 | 4 | 4,790 | .. | .. | 1 | 15,695 | 1,738,985 | | |
| Ludhiana .. | 142,792 | 54,887 | 1,01,027 | 30,395 | 29,655 | 2,16,112 | 27,255 | 3,84,259 | 14,705 | 4,92,390 | 2,617 | 1,82,914 | 415 | 57,424 | 35 | 13,052 | 12 | 7,775 | 5 | 8,160 | .. | .. | .. | .. | 1,563,113 | | |
| Ferozepore .. | 137,498 | 64,730 | 1,19,275 | 30,845 | 30,342 | 2,12,156 | 23,932 | 3,38,158 | 14,228 | 4,38,532 | 2,941 | 2,30,575 | 1,066 | 1,55,963 | 186 | 65,240 | 56 | 39,833 | 16 | 29,684 | .. | .. | 1 | 36,140 | 1,629,416 | | |
| Total .. | 875,287 | 457,702 | 8,09,072 | 140,914 | 167,401 | 11,66,295 | 123,956 | 17,07,365 | 69,179 | 20,67,358 | 12,811 | 8,80,645 | 3,441 | 4,75,301 | 506 | 1,80,522 | 139 | 98,502 | 43 | 77,131 | .. | .. | 2 | 51,835 | 7,560,905 | | |
| Lahore .. | 114,965 | 59,654 | 94,413 | 33,263 | 21,022 | 1,48,252 | 16,454 | 2,28,094 | 11,682 | 3,39,775 | 3,161 | 2,02,284 | 1,125 | 1,43,924 | 176 | 60,283 | 48 | 32,396 | 19 | 36,896 | .. | .. | .. | .. | 1,286,317 | | |
| Amritsar .. | 134,158 | 57,069 | 1,09,540 | 28,989 | 34,398 | 2,83,969 | 23,078 | 3,35,876 | 15,397 | 4,85,582 | 3,265 | 2,04,116 | 843 | 1,13,304 | 74 | 24,815 | 19 | 12,807 | 13 | 16,864 | 2 | 11,980 | .. | .. | .. | .. | 1,598,803 |
| Gurdaspur .. | 132,425 | 53,381 | 1,09,970 | 23,956 | 40,895 | 1,91,252 | 24,323 | 3,12,208 | 16,903 | 5,31,166 | 4,172 | 2,79,086 | 1,290 | 1,76,317 | 171 | 65,020 | 44 | 30,119 | 18 | 31,573 | .. | .. | .. | .. | 1,726,711 | | |
| Sialkot .. | 146,737 | 69,094 | 1,35,059 | 35,247 | 30,115 | 2,23,391 | 23,698 | 3,20,335 | 13,584 | 4,20,726 | 2,909 | 1,79,614 | 737 | 98,286 | 76 | 23,731 | 13 | 9,011 | 6 | 9,859 | .. | .. | .. | .. | 1,422,012 | | |
| Gujranwala .. | 73,392 | 30,053 | 48,643 | 11,796 | 14,225 | 99,902 | 12,656 | 1,63,901 | 11,292 | 3,26,461 | 3,549 | 2,27,270 | 1,377 | 1,94,482 | 253 | 1,66,943 | 75 | 51,616 | 11 | 21,756 | .. | .. | 1 | 19,964 | 1,300,974 | | |
| Sheikhupura .. | 68,162 | 22,835 | 42,568 | 12,036 | 11,069 | 77,913 | 11,046 | 1,55,002 | 18,146 | 4,06,041 | 5,759 | 3,54,629 | 3,077 | 4,59,641 | 831 | 3,84,410 | 161 | 1,07,621 | 67 | 1,12,991 | 3 | 24,313 | 1 | 15,830 | 2,090,959 | | |
| Total .. | 669,839 | 292,086 | 5,40,193 | 145,287 | 151,724 | 10,24,679 | 111,255 | 15,24,416 | 82,004 | 25,09,701 | 22,815 | 14,46,999 | 8,449 | 11,85,954 | 1,581 | 6,75,202 | 360 | 2,43,570 | 134 | 2,29,939 | 5 | 38,293 | 2 | 35,794 | 9,432,776 | | |
| Gujrat .. | 165,677 | 96,443 | 1,87,022 | 28,946 | 31,106 | 2,17,516 | 20,562 | 2,83,607 | 12,476 | 3,82,514 | 3,366 | 2,26,033 | 1,484 | 2,27,841 | 184 | 60,292 | 43 | 28,969 | 13 | 18,890 | .. | .. | .. | .. | 1,632,484 | | |
| Shah | | | | | | | | | | | | | | | | | | | | | | | | | | | |

APPENDIX II.

STATEMENT SHOWING THE NUMBER OF LAND REVENUE PAYERS (PAYING UP TO RS. 50) WITH KHUD KASHT¹ LAND AND THE AMOUNT OF LAND REVENUE PAID IN RESPECT OF IT.

| Serial No. | Name of district. | RS. 5 OR LESS. | | | OVER RS. 5 BUT NOT MORE THAN RS. 10. | | | OVER RS. 10 BUT NOT MORE THAN RS. 20. | | | OVER RS. 20 BUT NOT MORE THAN RS. 30. | | | OVER RS. 30 BUT NOT MORE THAN RS. 40. | | | OVER RS. 40 BUT NOT MORE THAN RS. 50. | | |
|------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. | (a) Total number of land revenue payers. | (b) The number of payers in whose holdings there is khudkash land. | (c) The amount of land revenue paid by (b) in respect of khudkash land only. |
| 1 | Hissar | 73,121 | 52,649 | 1,13,245 | 21,245 | 18,619 | 1,36,271 | 13,464 | 12,144 | 1,56,517 | 9,805 | 3,960 | 86,015 | 2,229 | 1,917 | 55,045 | 1,912 | 1,615 | 42,348 |
| 2 | Rohtak | 64,186 | 47,914 | 1,15,316 | 33,243 | 20,927 | 2,03,108 | 28,177 | 25,652 | 3,33,938 | 10,299 | 9,335 | 2,12,828 | 4,637 | 4,146 | 1,30,302 | 2,576 | 2,249 | 98,502 |
| 3 | Gurgaon | 50,984 | 43,403 | 1,01,546 | 27,382 | 26,050 | 1,82,846 | 22,339 | 21,422 | 2,99,017 | 9,011 | 8,590 | 2,12,02 | 3,865 | 3,871 | 1,29,408 | 2,072 | 1,891 | 86,189 |
| 4 | Karnal | 80,209 | 55,906 | 1,19,082 | 28,428 | 24,872 | 1,79,725 | 21,250 | 17,710 | 2,57,574 | 7,277 | 6,367 | 1,50,346 | 3,401 | 2,942 | 98,965 | 1,712 | 1,472 | 68,924 |
| 5 | Ambala | 57,895 | 33,536 | 79,129 | 26,878 | 20,051 | 1,42,849 | 22,782 | 18,186 | 2,33,125 | 8,918 | 7,203 | 1,69,114 | 3,987 | 3,205 | 1,05,940 | 2,091 | 1,690 | 71,894 |
| 6 | Simla | 4,153 | 3,962 | 6,550 | 627 | 627 | 3,622 | 202 | 202 | 2,671 | 39 | 39 | 728 | 10 | 10 | 330 | 5 | 4 | 133 |
| 7 | Kangra | 176,827 | 168,088 | 2,90,014 | 32,494 | 30,550 | 2,07,124 | 13,984 | 13,176 | 1,76,311 | 3,188 | 2,955 | 69,216 | 940 | 788 | 27,273 | 448 | 298 | 18,030 |
| 8 | Hoshiarpur | 90,808 | 63,407 | 1,24,770 | 38,322 | 30,586 | 2,07,350 | 27,169 | 22,303 | 3,08,315 | 9,971 | 8,086 | 1,87,388 | 4,205 | 3,553 | 1,22,130 | 2,187 | 1,807 | 80,111 |
| 9 | Jullundur | 70,450 | 26,916 | 67,285 | 36,588 | 23,809 | 1,69,026 | 31,618 | 22,410 | 3,13,424 | 11,650 | 8,798 | 2,06,130 | 5,089 | 3,726 | 1,16,142 | 2,578 | 1,798 | 79,806 |
| 10 | Ludhiana | 55,344 | 24,608 | 58,894 | 29,839 | 21,170 | 1,65,481 | 27,808 | 18,915 | 3,08,588 | 9,259 | 7,291 | 1,72,804 | 4,964 | 3,823 | 1,14,848 | 2,599 | 1,880 | 70,939 |
| 11 | Ferozepore | 66,216 | 38,759 | 90,459 | 30,386 | 22,369 | 1,66,370 | 24,272 | 18,484 | 2,72,822 | 8,425 | 6,559 | 1,63,470 | 3,791 | 2,895 | 1,02,468 | 2,022 | 1,549 | 71,653 |
| 12 | Lahore | 45,446 | 17,897 | 41,587 | 15,834 | 10,119 | 73,044 | 12,427 | 9,988 | 1,20,011 | 5,247 | 4,272 | 1,01,429 | 2,398 | 1,826 | 67,314 | 1,447 | 1,119 | 50,829 |
| 13 | Amritsar | 57,069 | 28,080 | 68,053 | 34,398 | 18,182 | 1,69,330 | 23,078 | 14,669 | 1,94,230 | 9,070 | 6,088 | 1,20,273 | 3,996 | 2,609 | 90,309 | 2,831 | 1,511 | 61,786 |
| 14 | Gurdaspur | 59,406 | 35,096 | 86,123 | 28,293 | 21,436 | 1,51,208 | 23,517 | 18,554 | 2,54,623 | 9,353 | 7,351 | 1,71,955 | 4,764 | 3,809 | 1,29,114 | 2,786 | 2,211 | 1,01,008 |
| 15 | Sialkot | 70,812 | 38,005 | 90,351 | 30,727 | 21,419 | 1,44,322 | 23,575 | 17,089 | 2,16,238 | 8,775 | 6,328 | 1,60,722 | 3,749 | 2,820 | 89,682 | 1,953 | 1,424 | 64,580 |
| 16 | Gujranwala | 31,727 | 18,257 | 1,05,095 | 14,225 | 10,862 | 77,249 | 12,656 | 10,028 | 1,37,645 | 5,938 | 4,678 | 1,11,877 | 3,273 | 2,453 | 81,098 | 1,981 | 1,531 | 66,459 |
| 17 | Sheikhupura | 24,487 | 11,868 | 25,682 | 11,069 | 7,082 | 51,902 | 11,046 | 8,085 | 1,17,520 | 6,475 | 4,772 | 1,16,839 | 3,889 | 2,862 | 96,322 | 2,782 | 1,907 | 84,503 |
| 18 | Gujrat | 96,443 | 72,197 | 1,45,165 | 31,106 | 20,565 | 1,45,757 | 20,562 | 18,181 | 1,85,266 | 7,160 | 4,430 | 1,03,755 | 3,258 | 1,970 | 66,301 | 2,058 | 897 | 39,832 |
| 19 | Shahpur | 45,125 | 19,959 | 36,440 | 18,894 | 13,139 | 94,438 | 11,913 | 7,453 | 12,742 | 1,706 | 1,063 | 14,824 | 1,757 | 977 | 19,364 | 2,331 | 1,421 | 44,565 |
| 20 | Jhelum | 78,156 | 51,495 | 1,08,417 | 25,951 | 20,643 | 1,32,329 | 11,258 | 8,934 | 1,21,536 | 2,619 | 1,876 | 48,875 | 909 | 624 | 22,773 | 487 | 302 | 13,702 |
| 21 | Rawalpindi | 100,048 | 76,837 | 1,35,616 | 21,800 | 18,654 | 1,25,981 | 9,455 | 8,323 | 1,12,865 | 2,083 | 1,710 | 41,978 | 785 | 657 | 22,461 | 367 | 268 | 11,956 |
| 22 | Attock | 54,206 | 35,153 | 58,836 | 15,098 | 11,893 | 60,107 | 8,610 | 6,802 | 61,224 | 2,663 | 2,091 | 27,505 | 1,090 | 824 | 13,438 | 655 | 497 | 8,012 |
| 23 | Mianwali | 50,021 | 35,217 | 56,449 | 11,754 | 9,428 | 58,513 | 4,907 | 4,102 | 53,937 | 1,604 | 1,360 | 31,109 | 540 | 412 | 18,933 | 335 | 183 | 7,986 |
| 24 | Montgomery | 17,125 | 9,859 | 24,703 | 14,685 | 10,613 | 77,776 | 19,045 | 15,200 | 2,21,383 | 11,738 | 8,873 | 2,22,372 | 6,642 | 4,809 | 1,67,430 | 4,382 | 3,014 | 1,07,091 |
| 25 | Lyallpur | 12,402 | 6,184 | 16,415 | 9,743 | 6,975 | 54,019 | 17,071 | 13,061 | 1,94,284 | 13,808 | 10,989 | 2,72,350 | 10,419 | 8,141 | 2,85,972 | 8,034 | 6,345 | 2,83,642 |
| 26 | Jhang | 29,431 | 13,198 | 29,328 | 11,842 | 6,639 | 45,225 | 10,376 | 6,824 | 93,194 | 4,595 | 3,300 | 1,69,240 | 2,700 | 1,878 | 63,505 | 1,901 | 1,371 | 54,547 |
| 27 | Multan | 39,008 | 19,997 | 41,950 | 17,997 | 10,232 | 71,860 | 18,528 | 10,864 | 1,48,104 | 10,680 | 6,570 | 1,58,991 | 5,482 | 3,240 | 1,09,624 | 3,912 | 2,203 | 98,201 |
| 28 | Muzaffargarh | 70,122 | 45,825 | 90,343 | 15,657 | 11,400 | 78,554 | 8,728 | 6,628 | 92,845 | 2,836 | 2,091 | 51,183 | 1,217 | 883 | 31,056 | 747 | 530 | 23,890 |
| 29 | Dera Ghazi Khan | 86,835 | 45,549 | 57,668 | 8,393 | 5,783 | 40,958 | 4,724 | 3,016 | 39,129 | 1,593 | 1,053 | 24,265 | 689 | 348 | 11,811 | 382 | 145 | 6,337 |
| | Total | .. | 1,758,062 | 1,140,131 | 23,82,011 | 642,898 | 483 | | | | | | | | | | | | |

APPENDIX III.

*Statement showing what would have been the cost of the sliding scale system if it had been in force throughout the Punjab in 1937
(paragraph 106).*

| District. | REMISSION DUE IN | | Total. |
|---|------------------|---------------|------------|
| | Rabi, 1937. | Kharif, 1937. | |
| Hissar | | Rs. 87,864 | Rs. 91,728 |
| Rohtak | | 13,690 | 13,690 |
| Ambala | | 38,797 | 38,797 |
| Jullundur | | 1,36,678 | 1,36,678 |
| Lahore | | 74,455 | 74,455 |
| Amritsar | | 11,602 | 11,602 |
| Sialkot | | 2,837 | 2,837 |
| Gujranwala | | 2,49,690 | 3,16,687 |
| Sheikhupura (excluding Rakh Colony Circle). | | 3,04,537 | 4,67,037 |
| Gujrat | | 2,11,211 | 2,30,828 |
| Shahpur | | 4,10,152 | 4,59,117 |
| Attock | | 8,205 | 8,205 |
| Mianwali | | 41,280 | 41,280 |
| Jhang | | 3,50,088 | 3,98,449 |
| Multan (Multan, Kabirwala and Shujabad tahsils only). | | 1,90,470 | 1,90,470 |
| Muzaffargarh | | 39,041 | 39,041 |
| Total | .. | 21,70,597 | 3,50,304 |
| | | | 25,20,901 |

Note.—(a) The remission for *Rabi* is based upon the prices prevailing in *Rabi* and *Kharif*, 1936, and for *Kharif* on those prevailing in *Kharif*, 1936, and *Rabi*, 1937.

(b) The areas in which the system is already in operation have not been included, i.e., the districts of Lyallpur and Montgomery. Nor has Simla been included as the necessary information is not readily available.

(c) No remission would have been due in the following districts :—

- Gurgaon.
- Karnal.
- Kangra.
- Hoshiarpur.
- Ludhiana.
- Ferozepore.
- Gurdaspur.
- Jhelum.
- Rawalpindi.
- Dera Ghazi Khan.

(d) The figures for *Kharif*, 1937, are comparatively low as the price of wheat in *Rabi*, 1937, was relatively high.

(e) The calculations have been made by assessment circles.

APPENDIX IV.

Statement showing the dates of the last settlements and the commutation prices adopted in all districts in the Punjab.

| Serial No. | Name of district. | Year of Settlement. | COMMUTATION PRICES SANCTIONED AT THE LAST SETTLEMENT. | | | | | | | | |
|------------|-------------------|---------------------|---|-----------|-------------------|-----------|--------------------------|-----------|-----------|-----------|------------|
| | | | Wheat. | Gram. | Gur (sugar-cane). | Cotton. | Rice. | Bajra. | Jawar. | Maize. | Rape-seed. |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | | | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 1 | Hissar .. | 1906-10 | 2 0 0 | 1 5 0 | 2 12 0 | 4 6 0 | 1 6 0 | 1 8 0 | 1 4 0 | 1 4 0 | 2 13 0 |
| | Sirsa .. | 1920-22 | 3 0 0 | 2 0 0 | .. | .. | 2 4 0 | 2 4 0 | 1 11 0 | .. | .. |
| 2 | Rohtak .. | 1905-10 | 2 0 0 | 1 6 0 | 2 11 0 | 4 4 0 | 1 4 0 | 1 9 0 | 1 5 0 | 1 8 0 | .. |
| | Sonepat .. | 1905-10 | 2 8 0 | 1 14 0 | 3 2 0 | 5 0 0 | .. | 1 14 0 | 1 9 0 | .. | .. |
| 3 | Gurgaon .. | 1903-09 | 2 0 0 | 1 7 0 | 2 13 0 | 4 0 0 | .. | 1 7 0 | 1 4 0 | 1 6 0 | .. |
| | | | 2 1 0 | 1 8 0 | .. | 4 6 0 | .. | 1 10 0 | 1 6 0 | 1 7 0 | .. |
| 4 | Karnal .. | 1904-10 | 1 15 0 | 1 5 0 | 2 10 0 | 4 0 0 | 1 8 0 | .. | 1 4 0 | 1 4 0 | 2 11 0 |
| | | | 1 13 0 | 1 8 0 | .. | .. | Ziri. 1 2 0 | 1 8 0 | .. | .. | .. |
| | | | | | | | 1 4 0 Coarse Dhan. | | | | |
| 5 | Ambala .. | 1915-20 | 2 6 0 | 1 13 0 | 3 12 0 | 5 12 0 | 1 14 0 | 1 13 0 | .. | 1 14 0 | .. |
| | | | 2 5 0 | .. | .. | .. | 2 5 0 Siri. 2 2 0 | .. | .. | .. | .. |

| | | | | | | | | | | | | |
|----|--------------------|----|---------|--------|--------|-------------------|--------|--------|--------|------------------|--------|-------------------|
| 6 | Simla | - | 1910-13 | 2 6 0 | - | - | - | 1 14 0 | - | - | 1 14 0 | |
| | | | 1915-17 | 8 4 0* | .. | .. | .. | 3 5 0 | .. | .. | 1 3 0 | |
| | | | | | | | | Begmi. | | | 1 6 0 | |
| | | | | | | | | 1 7 0 | | | | |
| | | | | | | | | 1 10 0 | | | | |
| 7 | Kangra | .. | 1910-13 | 2 0 0 | 1 10 0 | 4 0 0 | 4 8 0 | 1 13 0 | 1 4 0 | 1 4 0 | 1 8 0 | .. |
| | | | 1912-18 | 1 12 0 | 2 0 0 | .. | .. | 1 10 0 | .. | .. | 1 10 0 | .. |
| | | | | 1 14 0 | | | | 1 8 0 | | | | |
| 8 | Hoshiarpur | .. | 1910-14 | 2 0 0 | 1 10 0 | 3 6 0 | 4 8 0 | 1 12 0 | 1 10 0 | 1 7 0 | 1 12 0 | .. |
| | | | | 1 14 0 | 1 8 0 | 3 10 0 | | | | | 1 10 0 | |
| 9 | Jullundur | .. | 1913-17 | 2 6 0 | 1 14 0 | 4 2 0 | 5 12 0 | 2 1 0 | 2 3 0 | 2 0 0 | 1 14 0 | .. |
| 10 | Ferozepore | .. | 1910-14 | 2 2 0 | 1 9 0 | Rs. 180 per acre. | 4 12 0 | 1 12 0 | 1 8 0 | 1 8 0 | .. | .. |
| | | | | 2 4 0 | | | | | | | | |
| 11 | Lahore | .. | - | .. | .. | .. | .. | .. | .. | .. | .. | - |
| | New Pattoki Mandi. | | | | | | | | | | | |
| | Old Pattoki Mandi. | | 1932 | .. | 2 6 0 | 1 12 0 | .. | 5 12 0 | 2 0 0 | .. | 1 14 0 | 1 14 0 |
| 12 | Amritsar | .. | 1910-14 | 2 4 0 | 1 10 0 | 3 10 0 | 4 12 0 | 1 12 0 | .. | 1 10 0 | 1 9 0 | .. |
| | | | | 2 2 0 | | | | | | | | |
| 13 | Gurdaspur | .. | 1907-12 | 1 14 0 | 1 8 0 | 2 14 0 | 4 6 0 | 1 10 0 | 1 5 0 | 1 4 0 | 1 6 0 | .. |
| 14 | Sialkot | .. | 1911-17 | 2 2 0 | 1 12 0 | 3 5 0 | 5 0 0 | 2 2 0 | 1 9 0 | .. | 1 11 0 | .. |
| 15 | Gujranwala | .. | 1923-26 | 3 0 0 | 2 8 0 | 5 0 0 | 7 8 0 | 2 13 0 | 2 3 0 | Rs. 20 per acre. | 2 3 0 | 4 11 0 oil seeds. |

*For Kot Khai and Kot Guru.

APPENDIX IV—CONTD.

Statement showing the dates of the last settlements and the commutation prices adopted in all districts in the Punjab—contd.

| Serial No. | Name of district. | Year of Settlement. | COMMUTATION PRICES SANCTIONED AT THE LAST SETTLEMENT. | | | | | | | | |
|------------|-------------------------------------|---------------------|---|-----------|------------------------|-----------|-----------|-----------|-----------|-----------|----------------------------------|
| | | | Wheat. | Gram. | Gur (sugar-cane). | Cotton. | Rice. | Bajra. | Jawar. | Maize. | Rape-seed. |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 16 | Ludhiana — | 1908—11 | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| 17 | Sheikhupura .. | 1924—26 | 2 0 0 | 1 8 0 | 2 14 0 | 4 6 0 | 1 10 0 | 1 5 0 | 1 4 0 | 1 6 0 | .. |
| 18 | Gujrat .. | 1912—16 | 2 4 0 | 1 12 0 | Rs. 100 per acre. | 5 8 0 | 2 | 1 13 0 | 1 11 0 | 1 12 0 | .. |
| | Phalia and Kharian canal-irrigated. | 1925—28 | 3 0 0 | 2 8 0 | Rs. 60 per acre. | 7 8 0 | 2 8 0 | 2 4 0 | .. | 2 4 0 | Rs. 10 per acre oil-seeds. |
| 19 | Shahpur .. | 1911—16 | 2 4 0 | 1 8 0 | Rs. 100 per acre. | 5 8 0 | 1 8 0 | 1 14 0 | 1 10 0 | 1 12 0 | .. |
| | Sargodha } colony tract | 1921—25 | 3 4 0 | 2 4 0 | Rs. 45—60—75 per acre. | 7 8 0 | .. | 2 4 0 | .. | 2 4 0 | Rs. 12—15 per acre. |
| | Balwal | | | | Rs. 50—70 per acre. | | | | | | Rs. 10—12—15 per acre oil seeds. |

| | | | | | | | | | | | |
|----|----------------------------|-----------|-----------------|----------------|----------------------|-----------------|---------------------|--------|--------|----------------|-----------------------------------|
| 20 | Jhelum .. | 1895—1901 | 1 10 0 1 7 0 | 1 3 0 1 1 0 | .. | 3 10 2 4 0 0 | .. | 1 4 0 | .. | 1 6 1 1 4 0 | 2 0 0 1 13 0 oil-seeds. |
| 21 | Rawalpindi .. | 1902—07 | 1 14 0 | 1 9 0 | .. | 4 0 0 | 1 5 0 | 1 8 0 | 1 4 0 | 1 7 0 | .. |
| 22 | Attock .. | 1923—27 | 2 8 0 | 2 0 0 | 4 0 0 | 5 10 0 | .. | 1 15 0 | 1 12 0 | 2 0 0 | .. |
| | | | 2 4 0 | 1 13 0 | 4 6 0 | | | 1 13 0 | | 1 14 0 | |
| | | | 2 0 0 | 1 9 0 | | | | 1 10 0 | | 1 12 0 | |
| 23 | Mianwali .. | 1903—06 | 1 12 0 | 1 6 0 | .. | 4 0 0 | .. | 1 8 0 | 1 4 0 | .. | .. |
| | " Tehsil | 1927-28 | 2 10 0 | 2 0 0 | .. | 5 10 0 | .. | 1 14 0 | 1 12 0 | .. | .. |
| | Bhakkar .. | 1924—26 | 2 8 0 | 2 0 0 | Rs. 100 per acre. | 5 0 0 | .. | 1 14 0 | 1 12 0 | .. | .. |
| 24 | Montgomery .. | 1919—23 | 2 12 0 | 2 0 0 | Rs. 100 per acre. | 5 10 0 | 2 0 0 | 2 1 0 | 1 12 0 | 2 0 0 | 3 10 0 |
| | Lower Bari Doab Colony. | 1929—34 | 3 8 0 | 2 12 0 | 5 0 0 | A. 9 0 0 | 2 12 | .. | .. | .. | Rs. 40 per acre oil- seeds. |
| | | | | | | D. 7 0 0 | | | | | |
| 25 | Lyallpur .. | 1933—37 | 3 12 0 | 3 4 0 | 8 0 | A.12 8 0 | Rs. 32 per acre. | .. | .. | 3 0 0 | Rs. 32 per acre. |
| | | | | | | D.10 8 0 | | | | | |
| 26 | Jhang .. | 1921—27 | 3 2 0 | 2 9 0 | 5 9 0 | | | | | | |
| | | | 3 6 0 | 2 14 0 | Rs. 100 per acre. | 9 6 0 | 2 7 0 | 8 0 0 | 2 0 | 2 14 0 | 4 4 0 oil-seeds. |
| | | | | | | | | 2 14 0 | 2 15 0 | | |

APPENDIX IV—CONCLD.

Statement showing the dates of the last settlements and the commutation prices adopted in all districts in the Punjab—concld.

| Serial No. | Name of district. | Year of Settlement. | COMMUTATION PRICES SANCTIONED AT THE LAST SETTLEMENT. | | | | | | | | |
|------------|-------------------------|---------------------|---|-----------|-------------------|-----------|--|-----------|-----------|-----------|----------------------------|
| | | | Wheat. | Gram. | Gur (sugar-cane.) | Cotton. | Rice. | Bajra. | Jawar. | Maize. | Rape-seed. |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 27 | Multan | 1917—21 | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| | | | 2 6 0 | 2 1 0 | 4 2 0 | 5 10 0 | 1 14 0 | 2 1 0 | 1 12 0 | 1 14 0 | 3 10 0 oil-seeds. |
| | | | 2 9 0 | | | 6 2 0 | 2 0 0 | 2 5 0 | 2 0 0 | | |
| | Lower Bari Doab Colony. | 1929 | 3 8 0 | 2 12 0 | 5 0 0 | A. 9 0 0 | 2 12 0 | -- | -- | -- | Rs. 40 per acre oil-seeds. |
| | | | | | | D. 7 0 0 | | | | | |
| 28 | Muzaffargarh.. | 1920—25 | 2 8 0 | 2 0 0 | 4 0 0 | 5 0 0 | 1 8 0 | 1 14 0 | 1 12 0 | -- | -- |
| 29 | Dera Ghazi Khan. | 1916—21 | 2 2 0 | 1 11 0 | -- | 4 11 0 | 1 7 0 | 1 14 0 | 1 10 0 | -- | -- |
| | | | 2 4 0 | 1 14 0 | | 5 5 0 | 1 9 0 | 1 15 0 | 1 12 0 | | |
| | | | 2 5 0 | 1 13 0 | | 4 13 0 | 1 8 0 2 0 0 Kerr and rice, Jam-pur. 1 6 0 | 1 13 0 | 1 11 0 | | |

APPENDIX V.

Statement showing the loss of revenue if the demand in each assessment circle were reduced to 25 per cent of the net assets (paragraph 127).

| District. | Loss of Revenue. | | Rs. |
|--------------------------------|------------------|----------|-----------|
| Hissar | .. | 1,81,017 | |
| Rohtak | .. | 4,47,257 | |
| Gurgaon | .. | 5,31,573 | |
| Karnal | .. | 5,62,137 | |
| Simla | .. | 2,425 | |
| Ambala | .. | 64,239 | |
| Kangra | .. | 4,00,606 | |
| Hoshiarpur | .. | 88,100 | |
| Ludhiana | .. | 1,41,800 | |
| Ferozepore | .. | 71,380 | |
| Lahore | .. | 69,769 | |
| Gurdaspur | .. | 4,86,227 | |
| Montgomery | .. | 1,06,450 | |
| Sialkot | .. | 3,60,939 | |
| Shahpur | .. | 76,142 | |
| Jhelum | .. | 2,28,170 | |
| Rawalpindi | .. | 1,57,904 | |
| Multan | .. | 6,69,317 | |
| Muzaffargarh | .. | 3,01,094 | |
| Dera Ghazi Khan | .. | 81,011 | |
| Amritsar | .. | 87,725 | |
| Mianwali | .. | 17,395 | |
| Total loss .. | | .. | 51,32,677 |

APPENDIX VI.

Statement showing the average prices of Cotton, Wheat, Gram and Gur during the last 10 or 20 years (paragraph 101).

| | | | First half of December. | Average from November to February. |
|-------------------------|------|------------|-------------------------|---------------------------------------|
| (1) Cotton.— | | | | |
| Desi.—Last 10 years.. | .. | .. | Rs. 6-6-5 | Rs. 6-6-0 |
| Higher by .. | .. | .. | 0·4 % | .. |
| American.—Last 10 years | .. | .. | Rs. 8-11-7 | Rs. 8-9-9 |
| Higher by .. | .. | .. | 1·3 % | .. |
| | | | | |
| | | | First half of April. | Second half of April. |
| | | | | Average from 15th May to 31st August. |
| (2) Wheat.— | | | | |
| 1st 10 years .. | .. | Rs. 5-2-3 | Rs. 5-1-6 | Rs. 5-0-7 |
| Higher by | | 2·1 % | 1·1 % | .. |
| 2nd 10 years .. | .. | Rs. 3-0-2 | Rs. 2-13-8 | Rs. 2-12-9 |
| Higher by | | 7·6 % | 2 % | .. |
| Average of 20 years .. | .. | Rs. 4-1-2 | Rs. 3-15-7 | Rs. 3-14-7 |
| Higher by .. | .. | 4·1 % | 1·6 % | .. |
| | | | | |
| | | | First half of April. | Second half of April. |
| | | | | Average from 15th April to 31st July. |
| (3) Gram.— | | | | |
| 1st 10 years .. | .. | Rs. 4-1-10 | Rs. 4-0-0 | Rs. 4-5-2 |
| Lower by .. | .. | 4·8 % | 7·5 % | .. |
| 2nd 10 years .. | .. | Rs. 2-10-4 | Rs. 2-9-3 | Rs. 2-9-8 |
| Higher by .. | .. | 1·6 % | Lower by 1 % | .. |
| Average of 20 years .. | .. | Rs. 3-5-6 | Rs. 3-4-7 | Rs. 3-7-5 |
| Lower by .. | .. | 3·5 % | 5·1 % | .. |

APPENDIX VI—CONCLUDED.

Statement showing the average prices of Cotton, Wheat, Gram and Gur during the last 10 or 20 years (paragraph 101)—concluded.

| | | | | 1st half of November. | Average—December to March. |
|---------------------|----|----|----|-----------------------|----------------------------|
| (4) Gur.— | | | | | |
| 1st 10 years | .. | .. | .. | Rs. 9-4-10 | Rs. 7-6-11 |
| Higher by | .. | .. | .. | 25·2 % | .. |
| 2nd 10 years | .. | .. | .. | Rs. 5-4-10 | Rs. 3-12-9 |
| Higher by | .. | .. | .. | 39·6 % | .. |
| Average of 20 years | .. | .. | .. | Rs. 7-4-10 | Rs. 5-9-10 |
| Higher by | .. | .. | .. | 30·1 % | .. |

APPENDIX VII.

*Statements from Village Surveys made under the Direction
of the Punjab Board of Economic Enquiry.*

- (i) Average cultivated area per owner at different dates
- (ii) Percentage of owners in villages with less than one acre
- (iii) Percentage of owners who do not cultivate
- (iv) Borrowing for Land Revenue
- (v) Owners who in addition are tenants and landless tenants

(i) AVERAGE CULTIVATED AREA PER OWNER AT DIFFERENT DATES.

(REFERENCE—PUNJAB VILLAGE SURVEYS.—CHAPTER IV, Q. 1.)

| District, village and year of enquiry. | Year. | Cultivated area of the village. | Number of owners. | Average area per owner. | REMARKS. |
|--|-----------|---------------------------------|-------------------|-------------------------|--|
| | | Acres. | | Acres. | |
| 1. Amritsar, Gaggar Bhan, 1924-25. | 1924-25 | 1,386 | 189 | 7.33 | Village colonized in 1899. Proprietary rights given in 1912. |
| | 1891-92 | 1,394 | 140 | 10.2 | |
| 2. Rohtak, Gijhi, 1925-26 | 1924-25 | 707 | 119 | 5.9 | |
| | 1900-01 | 620 | 112 | 5.5 | |
| 3. Jullundur, Tehong, 1925-26. | 1924-25 | 2,161 | 734 | 2.94 | |
| | 1899-1900 | 2,181 | 671 | 3.25 | |
| 4. Lyallpur, Kali Gaddi Thamman, 1925 ; 1926-27. | 1925-26 | 1,362 | 72 | 18.9 | |
| | 1924-25 | 1,355 | 67 | 20.2 | |
| | 1913-14 | 1,378 | 59* | 23.2 | |
| | 1903-04 | 1,377 | 44† | 31.3 | |
| 5. Ambala, Nangal, 1926-27 ; 1928. | 1927-28 | 716 | 108 | 6.6 | |
| | 1923-24 | 661 | 107 | 6.2 | |
| | 1919-20 | 512 | 103 | 5.0 | |
| | 1917-18 | 617 | 108 | 5.7 | |
| | 1909-10 | 660 | 117 | 5.6 | |
| | 1905-06 | 704 | 124 | 5.7 | |
| | 1901-02 | 720 | 118 | 6.1 | |
| | 1897-98 | 770 | 115 | 6.7 | |
| | 1893-94 | 828 | 105 | 7.8 | |
| | 1889-90 | 804 | 105 | 7.7 | |
| | 1885-86 | 834 | 93 | 9.0 | |

*3 Crown tenants.

†All Crown tenants.

(i) AVERAGE CULTIVATED AREA PER OWNER AT DIFFERENT DATES—CONCLUDED.

(REFERENCE—PUNJAB VILLAGE SURVEYS.—CHAPTER IV, Q. 1.)

| District, village and year of enquiry. | Year. | Cultivated area of the village | Number of owners. | Average area per owner. | REMARKS. |
|---|-----------|--------------------------------|-------------------|-------------------------|--|
| | | Acres. | | Acres. | |
| 6. Gujranwala, Gajju Chak, 1926; 1927. | 1925-26 | 451 | 122 | 3.7 | |
| | 1910-11 | 460 | 119 | 3.9 | |
| | 1890-91 | 461 | 98 | 4.7 | |
| 7. Gurgaon, Bhadas, 1926-27; 1930. | 1930 | 1,651 | 255 | 6.47 | |
| | 1900 | 1,707 | 253 | 6.74 | |
| 8. Muzaffargarh, Bhambu Sandila, 1931-32. | 1929-30 | 869 | 327 | 2.66 | |
| | 1899-1900 | 734 | 217 | 3.38 | |
| 9. Ferozepore, Suner, 1932-33. | 1931-32 | 1,811 | 190 | 9.5 | |
| | 1912-13 | 1,812 | 153 | 11.8 | |
| | 1887-88 | 1,776 | 134 | 13.3 | |
| 10. Hissar, Jamalpur Sheikhan, 1926; 1935. | 1934-35 | 5,073 | 498 | 10.19 | |
| | 1924-25 | 4,979 | 456 | 10.92 | |
| | 1898-99 | 4,759 | 301 | 15.81 | |
| 11. Multan, Durrana Langan, 1925-26; 1935-36. | 1935-36 | 3,656 | 115* | 31.79 | The averages are misleading as 1/16th of estate belongs to two owners. |
| | 1932-33 | 3,656 | 117 | 31.25 | |
| | 1928-29 | 3,773 | 106 | 35.60 | |
| | 1924-25 | 3,408 | 103 | 33.09 | |
| | 1898-99 | 2,803 | 67 | 41.84 | |

*Five are owners in name only excluding the two big owners.

Note.—The above figures do not represent the size of holding.

(ii) OWNERS WITH LESS THAN ONE ACRE EACH.

(REFERENCE PUNJAB VILLAGE SURVEYS: CHAPTER IV, Q. 4.)

| District, village and year of enquiry. | Year. | Total number of owners. | OWNERS WITH LESS THAN ONE CULTI- VATED ACRE. | |
|--|---------|-------------------------------|--|-------------|
| | | | Number. | Percentage. |
| 1. Amritsar, Gaggar Bhana, 1925-26. | 1925-26 | 163 | 20 | 12.3 |
| 2. Rohtak, Gijhi, 1925-26. | 1925-26 | 119 | 42 | 35.3 |
| 3. Jullundur, Tehong, 1925-26. | 1925-26 | 734 | 216 | 29.4 |
| 4. Lyallpur, K. G. Thamman, 1925 ; 1926-27. | 1926-27 | 67 | .. | .. |
| 5. Ambala, Naggal, 1926-27; 1928. | 1923-24 | 107 | 12 | 11.2 |
| 6. Gujranwala, Gajju Chak, 1926-27. | 1927 | 122 | 23 | 18.8 |
| 7. Gurgaon, Bhadas 1926-27; 1930. | 1930 | 255 | 33 | 13.0 |
| 8. Muzaffargarh, Bhambu Sandila, 1931-32. | 1931-32 | 327 | 171 | 52.3 |
| 9. Ferozepore, Suner, 1932-33. | 1932-33 | 190 | 55 | 28.9 |
| 10. Hissar, Jamalpur Sheikhan, 1926 ; 1934-35. | 1934-35 | 498 | 105 | 21.1 |
| | 1924-25 | 456 | 63 | 13.8 |
| 11. Multan, Durrana Langana, 1925-26; 1935-36. | 1936 | 110 | 19 | 17.3 |
| Average of 11 districts | | | .. | 23.03 |

(iii) OWNERS WHO DO NOT CULTIVATE.

[REFERENCE : PUNJAB VILLAGE SURVEYS : CHAPTERS I, Q. 5(1); IV, Q. 7.]

| District, village and year of enquiry. | Year. | Total number of owners. | OWNERS WHO DO NOT CULTIVATE. | | REMARKS. |
|---|-------|-------------------------------|---------------------------------|-------------|------------------------------|
| | | | Number. | Percentage. | |
| 1. Amritsar, Gaggar, Bhana, 1925-26. | 1925 | 163 | 65 | 39.9 | |
| 2. Rohtak, Gijhi, 1925-26. | 1925 | 119 | 27 | 22.7 | |
| 3. Lyallpur, K. G. Thamman, 1925 ; 1926-27. | 1927 | 67 | 13 | 19.4 | |
| 4. Ambala, Naggal, 1926-27; 1928. | 1928 | 108 | 51 | 47.2 | |
| 5. Gujranwala, Gajju Chak, 1926; 1927. | 1926 | 27 | 5 | 18.5 | Resident owners only. |
| 6. Gurgaon, Badas, 1926-27; 1930. | 1930 | 158 | 33 | 20.9 | |
| 7. Muzaffargarh, Bhambu Sandila, 1931-32. | 1931 | 177 | 31 | 17.5 | Resident owners only. |
| 8. Ferozepore, Suner, 1932-33. | 1932 | 258 | 86 | 33.3 | Including occupancy tenants. |
| 9. Hissar, Jamalpur Sheikhan, 1926 ; 1934-35. | 1934 | 458 | 110 | 24.0 | Resident owners only. |
| 10. Multan, Durrana Langata, 1925-26 ; 1935-36. | 1936 | 119 | 90 | 76.8 | |
| Average of 10 districts | | | .. | 32.52 | |

(iv) BORROWING FOR LAND REVENUE.

| Village. | Number of cases examined. | Number of cases in which there was borrowing. | Number who had to borrow. |
|---|---------------------------|---|--|
| 1. Gijhi (Rohtak District), 1925-26. | 30 | 4 large owners .. 4 medium owners. 12 small owners. | 1 medium owner. 3 small owners. |
| 2. Tehong (Juillundur District), 1925-26. | 30 | 3 large owners .. 3 medium owners. 4 small owners. | 2 large owners. 3 medium owners. 3 small owners. |
| 3. Kala Gaddi Thaman (Lyallpur District), 1926-27. | 30 | 19 | 13 |
| 4. Naggal (Ambala District), 1928. | 30 | NZ | .. |
| 5. Gajju Chak (Gujranwala District), 1926-27. | 27 | 5 | 3 owners (one holding). |
| 6. Bhadas (Gurgaon District), 1926-27 ; 1930. | 30 | 7 | 3 |
| 7. Bhambu Sandila (Muzaffargarh District), 1931-32. | 30 | 5 (Two others sold cattle to pay.) | 5 |
| 8. Suner (Ferozepore District), 1932-33. | 30 | 4 | 1 |
| 9. Jamalpur Sheikhan (Hissar District), 1935. | 30 | 4 | 2 |
| 10. Durrana Langa (Multan District), 1935-36. | 30 | 9 | 3 |

Percentage of column 4 to column 2 : 14·5.

(v) OWNERS WHO ARE ALSO TENANTS, AND LANDLESS TENANTS.

(REFERENCE: PUNJAB VILLAGE SURVEYS: CHAPTER XIV.)

| District, village and year of enquiry. | Total Number of cultivators. | Owner-tenants.* | Landless tenants. |
|--|------------------------------|-----------------|-------------------|
| 1. Amritsar, Gaggar Bhana, 1925-26. | 214 | 47 | 31 |
| 2. Rohtak, Gijhi, 1925-26 .. | 123 | At least 61 | 21 |
| 3. Jullundur, Tehong, 1925-26. | 438 | 147 | 25 |
| 4. Lyallpur, Kala Gaddi Thamman, 1925 ; 1926-27. | 94 | 31 | 28 |
| 5. Ambala, Naggal, 1926-27 ; 1928. | 81 | 33 | 6 |
| 6. Gujranwala, Gajju Chak, 1926 ; 1927. | 66 | 22 | 18 |
| 7. Gurgaon, Bhadas, 1926-27 ; 1930. | 266 | 201† | 91 |
| 8. Muzaffargarh, Bhambu Sandila, 1931-32. | 175 | 84 | 29 |
| 9. Ferozepur, Suner, 1932-33 | 181 | 95 | 6 |
| 10. Hissar, Jamalpur Sheikhan, 1926 ; 1934-35. | 557 | 212 | 71 |
| 11. Multan, Durrana Langa, 1925-26 ; 1935-36. | 149 | Families 28 | 90 |

Average percentage of owner-tenants to number of cultivators: 41.

*i.e., owners who cultivate land as tenants also.

†Some tenants seem to have been counted twice, i.e., as tenants-at-will and as sub-tenants.

GLOSSARY.

| | | |
|----------------------------|----|---|
| <i>Abadi</i> | .. | .. Inhabited site of village. |
| <i>Anna</i> | .. | .. One-sixteenth of a rupee. |
| <i>Arthi</i> | .. | .. Commission agent. |
| <i>Bachh</i> | .. | .. Distribution of revenue over the holdings in a village. |
| <i>Bajra</i> | .. | .. Spiked millet. |
| <i>Banjar Kadim</i> | .. | .. Old fallow that has lain uncultivated for eight or more harvests. |
| <i>Barani</i> | .. | .. Land depending on rain for cultivation. |
| <i>Batai</i> | .. | .. Rent taken by a division of crop. |
| <i>Bideshi</i> | .. | .. Foreign. |
| <i>Biswedar</i> | .. | .. A right-holder in an estate. |
| <i>Chahi</i> | .. | .. Land irrigated by well water. |
| Commissioner | .. | .. Administrative head of a division. There are five divisions in the Punjab. |
| <i>Crore</i> | .. | .. Ten million. |
| <i>Darkhwast-malguzari</i> | .. | .. Tender of engagement to pay the land revenue assessment. |
| Deputy Commissioner | .. | .. The administrative head of a district. There are 29 districts in the Punjab. |
| <i>Desi</i> | .. | .. Indigenous. |
| <i>Girdawari</i> | .. | .. Harvest inspection. |
| <i>Gujar</i> | .. | .. An agricultural tribe in the Punjab. |
| <i>Gur</i> | .. | .. Unrefined sugar. |
| <i>Izzat</i> | .. | .. Social position and personal honour. |
| <i>Jagirdar</i> | .. | .. Holder of an assignment of land revenue. |
| <i>Jama</i> | .. | .. Land revenue demand. |
| <i>Jamabandi</i> | .. | .. Register of holdings of owners and tenants showing land held by each and amounts payable as rent, land revenue and cesses. |

| | | | |
|-------------------------|----|----|--|
| <i>Jat</i> | .. | .. | One of the chief agricultural tribes in the Punjab. |
| <i>Jawar</i> | .. | .. | A kind of millet. |
| <i>Kamin</i> | .. | .. | Village menial, a labourer. |
| <i>Kankut</i> | .. | .. | Appraisement of crops. |
| <i>Kanungo</i> | .. | .. | Supervisor of patwaris. |
| <i>Kapas</i> | .. | .. | Unginned cotton. |
| <i>Kham tahsil</i> | .. | .. | Direct management of an estate by Government. |
| <i>Kharaba</i> | .. | .. | Portion of crop which has failed to mature. |
| <i>Kharif</i> | .. | .. | Autumn harvest. |
| <i>Khasra Girdawari</i> | .. | .. | Harvest inspection register. |
| <i>Khud kasht</i> | .. | .. | Land cultivated by an owner and his family, or by hired labour. |
| <i>Killabandi</i> | .. | .. | The substitution of rectangular fields of uniform size (generally measuring an acre each) for the irregular fields of the average village. |
| <i>Lakh</i> | .. | .. | A hundred thousand. |
| <i>Lambardar</i> | .. | .. | Village headman. |
| <i>Mahal</i> | .. | .. | Estate. |
| <i>Malba</i> | .. | .. | Fund for common village expenses. |
| <i>Malikana</i> | .. | .. | Fee paid to a proprietor. |
| <i>Mandi</i> | .. | .. | Market. |
| <i>Muafidar</i> | .. | .. | The holder of an assignment of land revenue. |
| <i>Mukaddam</i> | .. | .. | Supervisor. |
| <i>Nabud</i> | .. | .. | Total failure of a crop. |
| <i>Naib-Tahsildar</i> | .. | .. | A tahsildar's assistant. |
| <i>Pachotra</i> | .. | .. | The five per cent commission paid to the village headman for the collection of the land revenue. |
| <i>Pakka</i> | .. | .. | Established, firm. |
| <i>Panchayat</i> | .. | .. | A group of selected villagers which meets to decide village matters. |
| <i>Parcha</i> | .. | .. | An extract from the revenue records regarding his holding given to a right-holder at measurement during Settlement operations. |

| | | | |
|--------------------|----|----|---|
| <i>Patwari</i> | .. | .. | .. A village accountant maintained by Government in the interests of the records of right-holders in village lands. |
| <i>Rabi</i> | .. | .. | .. Spring harvest. |
| <i>Rajput</i> | .. | .. | .. The Kashatrias of Rajputana. In the Punjab numerous Rajput tribes are agriculturists. |
| <i>Rupee</i> | .. | .. | .. The Indian standard coin,—now stabilized at 1s., 6d. |
| <i>Sahukar</i> | .. | .. | .. A money-lender. |
| Settlement Officer | .. | .. | .. The officer charged with the revision of land revenue, which is done periodically in each district. |
| <i>Shamilat</i> | .. | .. | .. The village common lands. |
| <i>Sir</i> | .. | .. | .. See Note D. |
| <i>Swadeshi</i> | .. | .. | .. Indigenous. |
| <i>Taccavi</i> | .. | .. | .. A Loan granted by Government to a landowner for agricultural purposes. |
| <i>Tahsil</i> | .. | .. | .. A sub-division of a district: In the Punjab there are usually from three to five in a district. |
| <i>Tahsildar</i> | .. | .. | .. Officer incharge of the administration of a tahsil. |
| <i>Toria</i> | .. | .. | .. An oil-seed. |
| <i>Zamindar</i> | .. | .. | .. One who owns land, however little. |

INDEX.

A.

Acknowledgments, 128.
 Agricultural costs, and fall in prices, 33-34.
 Agricultural Department, 129-30; and aid to cultivator, 86, 88.
 Agricultural development, 36; and consolidation of holdings, 86-8, 118-119.
 Agricultural income, definition of, 15; indirect taxation of, 28.
 Agriculturists' Loans Act, 1884, 98, 99.
 Agricultural produce, gross value of, 11, tax on, *see* Tax on sale of agricultural produce.
 Agra, 65, Tenancy Act, 218, 220.
 Ahirs, 89.
 Ajnala, 47.
 Akbar, I.
 Alienations, 6.
 Ambala, 104; Grain payment scheme, 225.
 Arifwala, 104.
 Assessment, circles, 6-7; considerations in, 3; distribution of, 9, 181, 186, 195, 196, 211; fixed system of, 5, 9, 54, 56, 124; fluctuating system of 5, 9, 54, 56, 69, 76, 124, 171-2; fluctuation of and Kharaba, 55; objections and appeal against, 4; on basis of direct cultivation, 35.
 Assignments, 3; amount of, 10, 11.
See Jagirdars.
 Attock, 63.
 Australia, 228, 229, 230.
 Austria, 82, 174, 231.

B.

Baden Powell, 89.
 Bahadurgarh, 104.
 Baluchistan, 207.
Ratai, 58, 115, 209, 211.
 Beaulieu, Leroy, 174.
 Beneficent departments, 88, 113.
 Bengal, 228.
 Berar, 63.
 Bhawani, 104.
 Bihar, 228.
 Birth control, 118.
 Board of Administration in the Punjab, 101.
 Board of Economic Enquiry, 88, 98, Appendix VII.
 Bombay, 63, 94.
 Bowley and Robertson, Professors, 118.
 Brij Narain, Professor, 32, 33, 66, 129, 138, 145.
 Budhlada, 104.
 Bulgaria, 24, 122, 232.
 Burewala, 104.
 Bye, 33.

C.

Calvert, H., *Wealth and Welfare of the Punjab*, 36, 194, 198, 201; Note by, 205-217.
 Canada, 230.
 Canal Colonies, 77, 80, 107, 136; commercial farming in, 34, 145; *see* Lyallpur, Montgomery and Nili Bar; price fluctuation and, 48, 62, 110, 145.
 Caziot, 87.
 Central Provinces, 63.
 Ceylon, 216, 217.
 Chambers, S. P. 25.
 China, 232.
 Chunian, 140.
 Collectors, and insecure tracts, 96, 126.
 Commissioner, 91.
 Committee, demand for, 12; districts, visited by ii; personnel of, i; terms of reference of, i, 22, 108; witnesses examined by, ii.
 Commutation prices, 48, 62, 115, 142, 144; artificial nature of, 45, 144; definition of, 40, 42; selection of, 8; statistics Appendix IV; two sets recommended, 48.
 Conciliation Boards, 74.
 Consolidation of holdings, 87, 115, 118.
 Co-operative Department, 87, 88, 112, 118.
 Co-operative Societies, 225-227.
 Cost of cultivation, and prices, 141, 144, 145.
 Cotton, export of, 66; forecasting of, 221-224; Appendix VI.
 Cotton Ginning and Pressing Factories Act, 221.
 Crops, forecasting of, 221.
 Czechoslovakia, 231.

D.

Dabwali, 104.
 Dera Ghazi Khan, 117.
 Delhi Central Bank, 225.
 deMontmorency, Sir Geoffrey, 54-55, 76, 78; Note by, 176-189.
 Denmark, 76, 118.
 Deputy Commissioner, 91, 126.
 Dessart, E., 174.
 Development Fund for small holders, 90, 120-21, 126; administration of, 91, 93, 126; amount of, 91; and co-operation by the people, 92, 101, 121, 126; and revenue payments, 92, 121, 126; and protective leases, 103.
 Director of Land Records, 11, 50.
 Dominions, taxation in, 229-230.
 Douie, Sir James, 182, 207.

E.

Économic Holding, definition of, 67 ; 193-4, 208.
 Education, necessity for, 89, 121-2.
 Egypt, 213.
 England, 73, 176, 177, 206, 208, 213.
 English Income-Tax Law, 181.
 Europe, 176, 206, 231.
 Excise, on cotton, 213.
 Exemption cost of, 72, 210 ; dangers of, 178-9 ; economic and psychological effect of, 74, 85, 173, 216 ; effect on franchise, 79, 216 ; French experiment in, 174 ; and partitions, 75, 210 ; and small holders, 72, 117, 178, 194, 209-10, 211, 216 ; social effect of, 178-9, 186, 201-2, 216-17 ; and uneconomic holdings, 76, 117.

F.

Fagan, Sir Patrick, note by, 190-204.
 Farm accounts, 129ff
 Financial Commissioner, 51, 57, 91.
 Fixed and fluctuating systems of land revenue, *see* Assessment and land revenue.
 France, 73, 87, 118, 120, 174, 176, 230-31.

G.

Germany, 76, 118, 176.
 Government of India Act, 1935, 79.
 Government of India Resolution 1902, 101, 109.
Government of India Review on Land Revenue Policy, 1902, 12.
 Graduated scale of assessment, in terms of reference, ; 81, 82, 116-17, 125, 174.
 Grain payment scheme, 225-227.
 Gregory, T. E. Dr. n. 116.
 Great Britain, land taxation in, 228-9.
 Gross income and expenditure, 138-9, 145-6.
 Gujranwala, 63.
 Gujarat, 63.
 Gurdaspur, 38, 129, 132, 136.
 Gurgaon, 43, 59, 64, 89, 225.

H.

Hans Kohn, 93.
 Hazro, 179.
 Hissar, 43, 179, 208.
 Hodal, 104.
 Holding, minimum charge for, 119 ; *see* Economic holding and uneconomic holding.
 Hoshiarpur, 47, 90.
 Hungary, 120, 231.

I.

Imperial Council of Agricultural Research, 129, 130, 132, 136.
Imperial Gazetteer of India, Vol. IV, 32, 37, 39, 94.

Income-tax, administration of, 15 ; allowances under, 17, 18 ; assessment figures of, 19, 20, 21 ; classes of assessees under, 16 ; cost of collecting, 21 ; exemption from, 15, 17 ; graduation of, 17, 30 ; historical survey of, 13 ; methods of assessing, 18, 20 ; on agricultural income, 15, 80, 213 ; rates of, 13-14 ; staff, 21 ; yield from, 14.

Income-tax principles applied to land revenue, cost of, 27 ; difficulty of using accounts in, 23 ; exemption limit for, 26, 28 ; in terms of reference, i, 22 ; landowners' attitude towards, 30, 108 ; methods of, 29, number of assessees in, 26, 27 ; register of assessees under, 28 ; resulting loss from, 24, 28, 108.

Indian Central Cotton Committee, 222.

Indian Taxation Enquiry Committee's Report, 1, 78, 116, 117, 121, 198, 230.

Ireland, 185.
 Italy, 120, 231.

J.

Jagirdars, 4, 71, 125.
 Jakhal, 104.
 Jamabandi, 6, 70, 76.
 Jamna, 48.
 Japan, 118, 232.
 Jhajjar, 208.
 Jhang, 63, 89.
 Jhelum, 43, 48.
 Jullundur, 48, 90, 129, 132, 136, 208.

K.

Kaithal, 104.
 Kangra, 48, 64, 118, 124.
 Kankut, 58.
 Karachi, 66.
 Karnal, 59, 64, 225.
 Kartar Singh, Sirdar, Marketing Officer, 50, 103, 105, 106.
 Khalsa National Party, iii.
 Khanewal, 41.
 Khanna, 104.
 Kharaba system, and small holder, 55.
 Khasra Girdawari, 70.
Khudkash, 65, 68, 70, 124, 218-220, Appendix II.
 King, 232.
 Kirpalani, S. K., 139.

| L | L— <i>concl.</i> |
|--|---|
| Lahb Singh, 134. | Local rate, and measures of relief, 71, 125, 200, 213-14. |
| Lahore, 89, 140. | Lodhran, 104. |
| <i>Land Administration Manual</i> , 58, 124. | Loss to Government revenues, 24, 26, 28, 52, 72, 73, 85, 117, 121. |
| Land Improvement Loans Act, 1883, 98, 101. | Lutz, 232. |
| Landlords, apathy and indebtedness of, 34, 83, 84; net assets of, 35, 37, 52, 134. | Lyallpur, 34, 38, 40, 41, 42, 43, 47, 51, 67, 80, 95, 96, 114, 129, 132, 136, 138, 139, 140, 142, 144, 172, 207. |
| Landowner, privileges of, 73, 74. | M. |
| Land revenue, advantages in payment of, 178-79, 186; and agricultural development, 214; <i>see</i> agricultural development; and cost of cultivation, 215; and fall in prices, 115; as a charge on land, 3, 173, 206; as a tax, 176-77; as a tax on labour and costs, 196; as part of rental 188; as share of gross or of net income, 135, 136, 188; as share of gross or of net produce, 1, 3, 11, 135, 177, 205; considerations in assessment of 3; contractual basis of, 5, 174-75; 177; distribution of, 56, 124; duties of state regarding, 187-88; exceptions from, 3; <i>see</i> exemption; fixed system cf. 5, 9, 181-2, 188, 190-91; fluctuating system, of, 5, 9, 54, 77, 171-72, 178-89, 181, 182, 186, 188, 190-91; incidence of 10, 74, 212; incidence of on small owner, 74; Limits in assessment of, 9; minimum charge per holding, 119, 128; payment of in kind, <i>see</i> payment in kind; present law regarding, 2; statistics of, Appendix II; variation of, with crop, 56, 124. | Maclagan, Sir Edward, 37, 73, 78, 111; Note by, 170-175. |
| Land Revenue Act, 2, 3, 5, 7, 9, 96. | Madras, 93, 94, 222, 228. |
| Land Revenue Amendment Act, 12. | Mailsi, 104. |
| Land Revenue payers, number of, 11; payments of per head, 11-12. | Manu, 1, 3. |
| <i>Land Revenue Reform in the Punjab</i> , 32. | Markets, regulation of, 114. |
| Land Revenue system, complexity of, 109; essential principles in, 111-12; past history of, 1; revision of in favour of small holder, 1. | Marketing Officer, 90. |
| Large owner, definition of, 80; graduated surcharge on, 81, 82, 116-17, 125, 187, 213; disadvantages of surcharge on 82-3. | Meerut, 219. |
| | Meos, 89. |
| | Mianwali, 63, 207. |
| | Minister for Development, 91, 126. |
| | Montgomery, 34, 41, 43, 56, 57, 62, 95, 110. |
| | Moradabad, district central bank, 59, 225. |
| | Multan, 55, 57, 63, 80. |
| | Murree tahsil, 48. |
| | Mutations, statistics of, 75. |
| | N. |
| | Net assets, and individual holdings, 170, 190; and price fluctuation, 144; and the small owner, 120; based on produce rents 7; cadastral, 170; definition of, 2, 31, 109, 171, 196-98, 211-12; Government share of, 2, 9, 63, 71, 116, 120; general reduction of revenue, in terms of, 63, 124, Appendix V; in terms of reference i; landlord's and owner-cultivator's compared, 35-36; maintenance of present system, 39, 123; method of enquiry into owner-cultivator's 38-39; new importance due to fall in prices, 62; owner-cultivator's, 32, 134, 35; owner-cultivators and prices, 35, 37; present method of cultivation, 37; represent landlord's assets, 31, 134-35. |
| | Net income, and prices, 140-11, 144-46; from agriculture, 135 ff. |
| | Newzealand, 229, 230. |
| | Nili Bar, 34, 102, 113, 127. |
| | Nuh Union, 225. |

O.

- Orissa, 228.
 Owners, average holding per, Appendix VII ; borrowing for land revenue by, Appendix VII ; who are tenants, Appendix VII ; who do not cultivate, Appendix VII ; with less than one acre, Appendix VII.
 Owner-cultivator, 112 ; and prices, 35 ; as tenant, 112 ; caution in assessing, 113, 127 ; concession to, 64-5, 119-20, 124 ; cultivation by, 36 ; details of temporary relief to, 68-69 ; legitimate wage for, 35 ; net income of, 35 ; percentage of among owners, 68 ; relief for, 66-67, 113, 116, 124.

P.

- Pakpattan, 104.
 Palwal Union, 225.
 Panchayat, 29, 90.
 Partition of holdings, 75, 76.
 Patwari, 23, 24, 29, 65, 70, 76, 111-12 ; and village map, 6.
 Payment in kind, 58, 59, 124, 172 ; 192-3, 207-8.
 Pitt, 228.
 Population, increase of, 118.
 Premier, i.
 Prices, and cost of cultivation, 141-42 ; and gross income, 141-42 ; and net income 140-42 ; and profit, 35 ; effect of fluctuation on, 36 ; effect of fall in, on landlords' net assets and cost of cultivation, 51-2 ; fall in, 37 ; of cotton, wheat, gram and gur, Appendix VI.
 Prideaux, Major, 34.
 Produce estimate, cautious nature of, 8, 37 ; framing of, 7 ; use of, in application of income-tax principles to land revenue, 25.
 Protective leases, an experimental modification of 103, 127, nature of, 101 ; period for which given, 102, 127.
 Prussia, taxation of large owners in, 82, 174.
 Punjab, 94, 115, 116, 118, 119, 129, 170, 172, 176, 177, 178, 179, 184, 201, 205, 206, 208, 222.
Punjab Banking Enquiry Committee's Report, 27, 98-9, 102.
 Punjab Board of Economic Enquiry, 129 ; *Rural Publication No. 4*, 32 ; *Economic Survey of Suner*, 36.
 Punjab Central Cotton Committee, 107.
Punjab Peasant in Prosperity and Debt, the, 12, 27, 47, 86, 89.

Q.

- Queensland, 229.
 Questionnaire, ii ; 148ff, beneficent departments, 155 ; capital value of land, 155 ; changes in present methods of assessing land revenue, 144-50 ; *commune* on sliding scale, 156-160 ; economic holding, 150 ; effect of land revenue on agriculture, 154 ; exemption, 150 ; extract from Settlement Manual.—*vide* questions 12 and 15, 161 ff ; fixed and fluctuating systems of land revenue, 148 ; grades of land revenue payers, 155 ; graduation of land revenue, 152, 154 ; income-tax principles and land revenue, 148, 153, 154 ; indirect taxation, 152 ; land revenue as a tax upon labour and costs, 151 ; land revenue and lambardars, 155 ; land revenue and living wage, 154 ; land revenue and standard of living, 154 ; local rate, 153, 155 ; net assets, 151 ; payment in kind, 149 ; sliding scale system, 148 ; small holder, 150 ; surcharge on large owners, 152 ; tenants, 154 ; treatment of small holding, 151 ; unearned increment, 151, 155.

R.

- Rajputs, 178.
 Rajputana, 179.
 Rawalpindi, 48.
 Record of rights, and settlement, 5, 111 ; and a shorter term of settlement, 97 ; attention of Government drawn to deterioration of, 94 ; contents of, 5 ; deterioration of, 76, 94, 95 ; importance of accuracy in, 94-5, 180 ; quadrennial revision of, 6.
 Relief, and temporary surcharge on large owners, 84 ; and difficulty of direct form of, 85, 119 ; and fiscal difficulties, 61 ; present need for, 62, 70 ; to small holders, 179-80, 185-6 ; to small owners, 211. *See* owner-cultivator.
 Remissions, and education, 89 ; and seasonal calamity, 5 ; and effect on assignments, 4 ; rules for, 57, 124, 171, 195-6 ; working of rules for, 58, 182.
 Rents, definition of economic, 32-33 ; 133 ; in kind, 33, 37, 115, 144, 215 ; rack-renting, 32, 113, 198 ; severity of as contrasted with land revenue, 205.
 Resettlement of certain districts, 64.

| R.— <i>condid.</i> | S— <i>condid.</i> |
|--|--|
| Resources and Retrenchment Committee, 88, 108, 113. | Small owner, and common lands, 178 ; and colony grants, 119, 128 ; and revenue records, 95, 111 ; and a shorter term of settlement, 97 ; exemption of, 72, 75, 194, 211, 215—17 ; help by indirect taxation, 103, 106 ; incidence of land revenue on, 74 ; <i>see</i> exemption. |
| Return per agricultural worker 130-31. | Sonepat Union, 225. |
| Returns for various methods of cultivation, 132-33. | Souchon, M., 174. |
| Revenue Assistant, 70. | South Africa, 230. |
| Risalewala farm, 35, 129ff. | South Australia, 229. |
| Rohtak, 59, 225. | Standard of living, 74, 86, 115, 118, 119, 120, 214. |
| Rupar, 104. | State Loans to agriculturists, cost of proposal, 100 ; importance of, 98 ; present system of, 98 ; for benefit of small holder, 99-100 ; unpopularity of present system, 98-9. |
| S. | State resources, universal contribution to, 176. |
| Salt Range, 48. | Stewart, H. R., note by, 221. |
| Sauzede, 174. | Sub-division of holdings, in terms of reference, <i>see</i> partition of holdings and uneconomic holdings. |
| Secretary of State, 94. | Sukhur, 105. |
| Seligman, 232. | Super-tax, in terms of reference, <i>i.e.</i> <i>see</i> large owner. |
| Settlement, advantages of shorter term of, 97, 111 ; cost of, 5, 96 ; definition of, 5 ; disadvantages of long term, 95 ; enhancement of revenue, and, 95, 111 ; factors involved in, 7, 8, 181 ; harassment of, 96, 111 ; rents and, 113 ; revision of due to calamity, 96 ; term of, 4, 94, 111, 126 ; time taken per, 5, 96 ; water rate and 114. | Surcharge, <i>see</i> large owner. |
| Settlement Manual, 182, 198, 211. | Susensions, and seasonal calamity, 5 ; effect on assignments, 4 ; rules for, 57, 124, 195-6 ; working of rules for, 57-58, 171, 182. |
| Settlement Officer and distribution of demand, 56, 124 ; and insecure tracts, 96, 126 ; and protective leases, 102 ; and yields, 44 ; discretion of and sympathy for the people, 39 ; duties of, 5, 7—9, 37-38, 64-65, 199 ; effect of personal observations on demand, 63-64 ; treatment of Jagirdars by, 71, 125. | Sweden, 228, 231. |
| Shahpur 63, 80. | T. |
| Sheikhupura, 63. | Taccavi, 100, 127. |
| Sir, 65 218—20. | Taxation, and development, 61, inequality of, 61, 113 ; of land, 228ff. |
| Sliding scale system, application of amended system, 48-9 ; and lower commutation prices, 46 ; caution in application of, 52, 191, 193 ; cost of application to province, Appendix III ; description of, 40—42 ; effect of, 42-43, 95 ; modification of, 45-46, 49-50, 123, 144, non-colony districts and, 110 ; popularity of, 43, 110 ; recommendations regarding, 110 ; suitability of to canal colonies, 110 ; to meet price fluctuations, 8, 66, 115, 172 ; weighting of prices in, 51. | Tax on sale of agricultural produce, difficulties in imposing, 103-04, 200 ; disadvantages of, 106 ; legislation concerning, 105 ; limitations of, 103, 104, 105 ; necessity for further enquiry regarding, 107, 127 ; regulation of markets for, 105, 106, 114, 127 ; restricted to sale of cotton, 107, 127 ; validity of, 105, yield from, 106. |
| Small holder, and importance of prices, 66 ; and kharaba system, 55 ; definition of, 85, 172, 208 ; effect of high prices on, 47 ; fund for, <i>see</i> Development Fund lack of resources of, 99 ; necessity of relief for, 85 ; needs of, 88. | Tenants and temporary surcharge on large owners, 84 ; connection of, with land revenue, 112, 215 ; cultivation by, 36 ; landless, Appendix VII ; shrinkage in income of, 34 ; taxation of, 202. |
| | Tenants-at-will, area held by, 7. |
| | Thal, and gram cultivation, 97 ; and value of land, 80. |

T—concl'd.

Thrift and Credit Societies and payment of dues in kind, 59 ; extension of this system to land revenue, 60, *see also Co-operative Societies*.

Tiltman, and *Peasant Europe*, 115, 122.

Todar Mal, 1.

U.

Uneconomic holdings, 76, 117, 118, 171, 185-6.

Uneconomic holder, aid to, 188.

Unearned increment, taxation of in future irrigation projects, 121, 128, 203-4, 215.

United Kingdom; income-tax system in, 25, 189.

United Provinces, 4, 63, 65, 94, 117, 179, 198, 206, 228 ; treatment of *Khudkasht* and *sir* in, 218ff.

United States, 228, 232.

V.

Victoria, 229.

Vihari, 104.

Village map, need for, 89-90.

Village records, deterioration of, 94.

Village surveys, 98-99.

W.

Water rates, 114, 127, 203.

Wells, fixed assessment of, in Multan, 55 ; higher rates for lands irrigated by, 101.

Wheat, export of, 66.

Wilson, Sir James, 182.

Wisdom and Waste in the Punjab Village, 34, 115.

Y.

Yields, difficulty of determining, 44-45, 192, 207, 221ff ; importance of fluctuation in, 43 ; method of determining, 44 ; of cotton, 221-24.

Young, Arthur, *Travels in France*, 118.