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PUNJAB STAMP REPORT,

1888-1889 to 1890-91

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REPORT

OF THE

Administration of the Stamp Department

FOR THE YEAR

PUNJAB

For the year

Printed and Published by



REPORT
ON THE
Administration of the Stamp Department
OF THE
PUNJAB

For the years
1888-89—1889-90 and 1890-91.

Published by Authority.

Price six annas.



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for the year

1890-91

Printed by

Government of Punjab
Lahore

FROM

H. C. FANSHAWE, ESQUIRE,
Offg. Chief Secretary to Government,
Punjab and its Dependencies,

TO

THE JUNIOR SECRETARY TO FINANCIAL
 COMMISSIONER, PUNJAB.

Dated Lahore, 3rd August 1891.

Financial.

SIR,

I AM directed to acknowledge the receipt of your letter No. 141 C., dated the 10th instant, forwarding, with remarks by the Financial Commissioner, the Report on the Administration of the Stamp Department for the year 1890-91. The Financial Commissioner has been obliged to submit his remarks in manuscript to avoid delay, but the Report, like its predecessor, has reached the Government in good time.

2. Under orders of Government substituting triennial for annual reports in certain Departments, only brief notes accompanied by the prescribed statistical tables were submitted by the Stamp Department for 1888-89 and 1889-90. The present Report is therefore a full one and traverses the three years ending with 1890-91.

3. The accounts of the Stamp Revenue during this period exhibit a remarkable increase over those of previous years. The largest collections in any one year before 1888-89 was Rs. 37,00,000 realized in 1887-88, whereas the lowest annual revenue during the three years under review was that of 1890-91, which reached Rs. 38,31,000. The receipts of 1888-89 and 1889-90 stand at Rs. 38,68,000 and Rs. 38,47,000. Thus, while the average annual revenue during the past three years exceeds the largest income realized previously by nearly Rs. 1,50,000, a progressive decrease of nearly Rs. 20,000 per annum is apparent in the accounts of the three years. This decrease is examined at length in the Report, and it is unnecessary to enter further into the details and causes of it here. The Stamp Revenue is affected by many conditions which are beyond the control of the Department, and, as the accounts of the past ten years show, is apt to diminish unexpectedly, though the general tendency of the receipts is to increase. For example, the income from Court Fee Stamps, which ten years ago was Rs. 23,33,000 and is now (1890-91) Rs. 24,78,000, has twice during the interval run down to less than Rs. 22,50,000. It has decreased by nearly Rs. 30,000 since 1889-90, and, being for the most part dependent on the amount and value of the civil litigation, is just as likely to decrease as to increase further. The Lieutenant-Governor observes that in comparing in the annual stamp reports the income from Court Fee Stamps with the amount and value of litigation it has been the practice to exclude from the latter all civil appeals and criminal and miscellaneous proceedings, and His Honor agrees with the Financial Commissioner that the comparison so made is perhaps not of much practical value. Sir James Lyall is not prepared, however, to direct the omission from the Stamp Report of any information which has hitherto been regarded as an essential part of it without being informed of the orders and circumstances under which the information came to be considered necessary and without satisfying himself that reform is not to be

secured by amplification rather than complete excision of the existing information. The question raised by the Superintendent of Stamps in paragraph 4 of his Report should therefore be referred separately for the orders of Government.

4. Fluctuations similar to those noticed in the case of the Court Fee Stamp income are to be found in the accounts of the Revenue from Non-Judicial or General Stamps as a whole, and here also the expansion, though occasionally interrupted, has been very considerable. The receipts rose from Rs. 9,97,000 in 1881-82 to Rs. 10,14,000 in 1883-84 and then fell to Rs. 9,86,000 in 1884-85. From this figure they steadily increased up to Rs. 13,16,000 in 1888-89, fell again to Rs. 12,93,000 in the following year, and reached a total of Rs. 13,05,000 in 1890-91. The increasing revenue from Non-Judicial Stamps in the Punjab may be connected with the growing indebtedness of the agricultural population; but there can be little doubt, the Lieutenant-Governor thinks, that much of the increase is due to the advance which the Province has made in wealth and commerce during recent years and also to the provision of greater facilities to the public for the purchase of stamps. To the latter cause is undoubtedly chiefly due the increasing sales of "one anna" or "receipt" stamps, the income from which is now Rs. 1,00,000 as compared with Rs. 85,000 five years ago.

5. As the Superintendent of Stamps has suggested, the revenue from Non-Judicial Stamps depends to a great extent on the control exercised by the Department in such matters as the character of the arrangements for vend and the manner in which the Stamp Act is administered by Collectors. The Lieutenant-Governor is therefore glad to learn that these subjects are receiving special attention, and His Honor desires to be informed in due course of the action which the Financial Commissioner proposes to take on the suggestions put forward by Mr. Dane in paragraphs 9 and 10 of the Report. Sir James Lyall quite agrees with Mr. Dane that a closer control should be exercised by the Superintendent over vend arrangements than has hitherto been the case.

6. The results of the comparison made in paragraph 3 of the Report between the Departmental and Treasury Accounts of the Stamp revenue and expenditure are satisfactory, the departmental figures which are reviewed in the Report being practically the same as those contained in the accounts. There are, however, two misprints in the comparative table, the account figures for Discount on General Stamps and Miscellaneous expenditure being printed Rs. 548 and Rs. 591 instead of Rs. 50,548 and Rs. 12,591.

With reference to the Superintendent's suggestion that the reconciliation with Treasury Accounts of the Departmental returns of expenditure might be dispensed with, I am to explain that the object of the reconciliation is not that the expenditure should be checked, but that the figures reviewed in the annual reports should be correct figures. The Account Department's check over expenditure is no doubt sufficient, but it is for this very reason that accounts must always be presumed to be more correct than departmental returns and that the two should be reconciled.

7. In conclusion, I am to request that the Financial Commissioner will be good enough to convey to Mr. Dane the Lieutenant-Governor's acknowledgments for his administration of the Stamp Department during the year 1890-91, and also for his Report, which is a good and suggestive one.

I have, &c.,

H. C. FANSHAWE,

Offg. Chief Secretary to Government, Punjab.

From—D. C. JOHNSTONE, Esquire, Junior Secretary to Financial Commissioner, Punjab,
To—The Revenue Secretary to Government, Punjab.

I AM directed to submit with a few remarks the Punjab Stamp Report and Returns for the three years ending 31st March 1891. For the years 1888-89 and 1889-90, as Government is aware, the Superintendent of Stamps has, under the standing rules for the curtailment of annual reports, merely prefixed to the annual returns a short note drawing attention to the prominent facts of each year's administration, while this year he has written a full review of the figures of the past 3 years.

2. Comparing the triennial period under report with the three years ending 31st March 1888 it will be seen that Gross receipts under the various heads. there has been a considerable increase in income both under the heads of Judicial and Non-Judicial Stamps. In the former case the increase amounts to Rs. 5,38,064 or 7 $\frac{2}{3}$ per cent., and under the latter to Rs. 4,95,167 or 14 per cent. The improvement is almost entirely under sale of stamps, Judicial and Non-Judicial, from which source indeed nearly 99 per cent. of the total revenue of the Department is derived. But though the period under report shows a revenue so much in advance of that of the previous three years, the past three years do not show continuous increases. Thus the sale of Court Fee Stamps in 1890-91 brought in an income of about Rs. 28,000 less than 1889-90, and recoveries in pauper suits show a falling-off of Rs. 3,000, while sale of Non-Judicial Stamps has increased by Rs. 12,500 and stamp duty taken in cash by Rs. 3,500. Of these fluctuations the Superintendent of Stamps is unable to offer any exact explanation.

3. The items under charges styled "discount on sales" naturally vary Charges. with the amount of the sales. The increase in refunds is accounted for by the Superintendent of Stamps by the increased sales, and no other explanation appears to the Financial Commissioner to be available. The Superintendent explains how he arrives at the share of the cost of his office debitable to the various heads, and further remarks on the subject are unnecessary. Excluding the cost of stamp paper, the figures for which for the three years ending 31st March 1888 do not appear to be known, the increase in charges amounts to Rs. 44,355 or nearly 12 per cent., and the increase in net income (excluding again the cost of stamp paper from consideration) amounts to Rs. 9,88,876 or nearly 10 per cent.

4. The Superintendent of Stamps is the controlling officer in the matter of Stamp Revenue; and it will be seen that Comparison of Departmental figures with Treasury Accounts. he has fully carried out the orders of Government contained in Punjab Government Resolution No. 1531 of 6th August 1889, regarding monthly comparison of the Accounts and Departmental figures. Mr. Dane appears to think that this monthly comparison is unnecessary and merely adds to work; and the Financial Commissioner is inclined to agree with him. In the figures for the year 1890-91 the Treasury and Departmental figures do not entirely agree, but the differences are not large, and they have been for the most part explained by Mr. Dane.

5. Mr. Elsmie, I am to say, is willing to admit with Mr. Dane that Court Fee Stamps. the comparison between the sale of Judicial Stamps and the number and value of suits instituted is not of very much practical use, but he is not satisfied that it should be given up in future. The falling-off in sale of Court Fee Stamps during the last 2 years has been concurrent with a decrease of about 30,000 in the number of suits instituted, and there can be little doubt that the one falling-off is connected with the other. It appears that decreased sales have occurred in no less than 22 districts and in a marked degree in 8 of them, while noticeable increase has occurred in only 5 districts. In only 3 of these 22 districts have suits instituted increased both in number and value; in 5 the

number has decreased and not the value; in 1 the value has decreased and not the number; and in the remaining 13 districts suits have fallen off both in number and value. Some of the causes of increase and decrease, as far as they are known, have been briefly stated in the Report and need not be recapitulated here. The explanation in the case of Gurgaon seems hardly adequate, and the same remark applies even more forcibly to the so-called explanation of the Deputy Commissioners of Shahpur, Jhelum and Hazára.

6. Mr. Dane discusses the question of the correct mode of realization by Government of dues in pauper suits. The

Pauper suits.

matter was referred by him to the Financial Commissioner, who agreed with him and with the Chief Court that Deputy Commissioners should not recover them by summary executive order, but should move the Civil Court to recover them. The correctness of this view seems incontestable; but, as Mr. Dane observes, the result of the application of the view will probably be to retard recoveries. Meantime, however, the business of recovery has not been neglected; and though considerable sums remain unrealized, the balance for recovery at end of 1890-91 was lower than at end of 1887-88.

7. Arrangements in connection with the sale of Non-Judicial Stamps are, as Mr. Dane observes, a more important part

Non-Judicial Stamps.

of his duties than control of the sales of Court Fee Stamps. The value of the sales in the former case is of course much less than in the case of Court Fee Stamps, but the advance made in the triennial period under report is at a much higher ratio in the former case than in the latter. The details of the various kinds of Non-Judicial Stamps are given by Mr. Dane in his 6th paragraph. Sale of Receipt Stamps has steadily increased during the last 6 years, though the increase in 1890-91 is small. The reduced sales of Hundi Stamps in Delhi are attributed to the failure of several large firms in the city of Delhi. The same cause, it may be remarked, has led to a considerable reduction in the Income Tax Revenue of the district. In Ferozepore and Mooltan the falling-off is ascribed to the competition of European firms, which do not use hundis in the grain export trade. The increasing use of money orders is also mentioned. By far the most important item under Non-Judicial is the sale of ordinary impressed sheets. With the exception of one year, there has been a steady increase during the last six years, the figures in lakhs of rupees being 9, $9\frac{1}{2}$, $11\frac{1}{2}$, $11\frac{1}{2}$, $11\frac{1}{2}$, $11\frac{1}{2}$. The recent fluctuations are partially explained in the district reports of which Mr. Dane has given quotations. It is remarkable that, while in some districts agricultural depression and indebtedness are assigned as the reasons for increased use of these stamps, in Pesháwar the Deputy Commissioner puts down the increase "to greater prosperity and more frequent transactions."

8. The stamping of skeleton forms shows a tendency to increase. The

Miscellaneous income.

Superintendent will be asked to make a separate reference regarding his suggestion that receipts from duty paid for stamps impressed in his office should not be included with stamp duty realised by the Civil Courts under Section 4 and by Collectors under Sections 31 and 37 of the Stamp Act.

9. The table in Mr. Dane's paragraph 8 is interesting as also the deduction drawn from it as to the large proportion

Sales of stamps in the several districts; and arrangements for vend.

of the stamp revenue derived from the six districts of Lahore, Amritsar, Gurdáspur, Siálkot, Hoshiárpur and Jullundur. Mr. Dane's remarks regarding stricter control over vend arrangements, and the necessity for fuller returns in order to attain this object, will be brought to the notice of Mr. Gordon Walker on his resuming his duties. The Financial Commissioner agrees with Mr. Dane that the recent orders directing Excise Daroghas on their tours to inspect stamp vendors' registers should be productive of good.

10. The imperfect preparation of Appendix C is unfortunate. The figures, so far as they go, seem to Mr. Elsmie to bear out the Superintendent's statement that there is a want of uniformity in the administration of the Act, and that in some districts the provisions of the Act are somewhat neglected. There were three cases of enquiries into stamp frauds disposed of during the period under report. In each case the persons at fault were punished.

Administration of the Stamp Act and stamp frauds.

11. No special remarks are required regarding the sales of Postage, Service and Telegraph Stamps. The increase is satisfactory.

Postage and Telegraph Stamps.

12. The Financial Commissioner is of opinion, I am to say in conclusion, that Mr. Dane deserves credit for his good report and for the intelligent control he has during the past year exercised over the Department of Stamp Revenue; and Mr. Elsmie is glad to bring to the notice of Government the names of the six officers mentioned by Mr. Dane as having written full and satisfactory reports for their districts. The corrected proof of Mr. Dane's report was not received in this office till the 6th July. It has thus been impossible for the Financial Commissioner to submit his review so as to reach the Government office by the prescribed date. It is submitted in manuscript in order to save further delay.

Notice of officers.

ADMINISTRATIVE OF THE SPANISH DEPARTMENT

OF THE YEAR

1888-89, from the 1st of January to the 31st of December 1888

The following table contains the results of the operations of the Spanish Department during the year 1888-89, from the 1st of January to the 31st of December 1888. It is divided into two parts, the first showing the results of the operations of the Department during the year, and the second showing the results of the operations of the Department during the year, from the 1st of January to the 31st of December 1888. The first part is divided into two sections, the first showing the results of the operations of the Department during the year, and the second showing the results of the operations of the Department during the year, from the 1st of January to the 31st of December 1888. The second part is divided into two sections, the first showing the results of the operations of the Department during the year, and the second showing the results of the operations of the Department during the year, from the 1st of January to the 31st of December 1888.

31st March 1889

Description of Services	1887-88		1888-89		Total
	£	s	£	s	
Salaries and Wages	20,000	0	22,000	0	42,000
Grants-in-aid	10,000	0	10,000	0	20,000
Other Services	5,000	0	5,000	0	10,000
Total Expenditure	35,000	0	37,000	0	72,000
Receipts from Government	30,000	0	32,000	0	62,000
Receipts from other sources	5,000	0	5,000	0	10,000
Total Receipts	35,000	0	37,000	0	72,000
Balance at end of year	0	0	0	0	0

REPORT

ON THE

ADMINISTRATION OF THE STAMP DEPARTMENT OF THE PUNJAB

For the years 1888-89, 1889-90 and 1890-91.

1.—*Introductory.*—For the years 1888-89 and 1889-90 statistical tables with brief notes only showing the income and expenditure of the Stamp Department have been submitted, and in accordance with the orders of Government of India communicated in a letter No. 6656, dated 27th September 1886, from the Secretary to Financial Commissioner, Punjab, a full report on the Administration of the Department during the 3 years ending on 31st March 1891 is now submitted. Three tabular statements are appended to the Report:—

A.—Showing the receipts and charges of the Department under all heads and the arrangements made for vend of stamps;

B.—Showing collections and balances of Government dues in pauper suits;

C.—Giving particulars regarding the manner in which the Stamp Act has been administered in each District during the period under report.

2. The following table summarizes the receipts and charges of the three years under report, and contrasts them with the total receipts and charges of the three years ending on 31st March 1888:—

		1888-89.	1889-90.	1890-91.	Total.	Total for the 3 years end- ing 31st March 1888.	Increase or decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPT.							
JUDICIAL...	Sale of stamps ...	25,04,651	25,06,079	24,78,216	74,88,946	69,52,912	+5,36,034
	Recoveries in pauper suits ...	9,231	9,522	6,511	25,264	21,358	+3,906
	Miscellaneous ...	313	351	223	887	2,763	-1,876
	Total ...	25,14,195	25,15,952	24,84,950	75,15,097	69,77,033	+5,38,064
NON- JUDICIAL...	Sale of stamps ...	13,15,877	12,92,804	13,05,386	39,14,067	34,47,462	+4,66,605
	Stamp duty taken in cash ...	29,312	28,232	31,714	89,258	57,757	+31,501
	Penalties ...	8,410	9,497	8,536	26,443	28,419	-1,976
	Miscellaneous ...	241	377	217	835	1,798	-963
Total ...	13,53,840	13,30,910	13,45,853	40,30,603	35,35,436	+4,95,167	
TOTAL RECEIPTS ...	38,68,035	38,46,862	38,30,803	1,15,45,700	1,05,12,469	+10,33,231	
CHARGES.							
JUDICIAL...	Discount on sales	35,334	34,868	33,962	1,04,164	97,454	+6,710
	Refunds ...	29,074	25,518	24,667	79,259	70,524	+8,735
	Miscellaneous ...	5,415	5,316	6,993	17,724	16,749	+975
	Office of Superin- tendent of Stamps (share of) ...	7,028	5,418	6,290	18,736	19,384	-648
Total ...	76,851	71,120	71,912	2,19,883	2,04,111	+15,772	
NON- JUDICIAL...	Discount on sales	50,166	49,731	50,547	1,50,444	1,32,808	+17,636
	Refunds ...	10,150	12,014	9,916	32,080	24,052	+8,028
	Miscellaneous ...	4,350	4,518	5,553	14,421	11,688	+2,733
	Office of Superin- tendent of Stamps (share of) ...	3,692	2,796	3,313	9,801	9,615	+186
Total ...	68,358	69,059	69,329	2,06,746	1,78,163	+28,583	
TOTAL CHARGES ...	1,45,209	1,40,179	1,41,241	4,26,629	3,82,274	+44,355	
Cost of stamp paper ...	63,062	64,786	60,110	1,87,958	Not known	+1,87,958	
GRAND TOTAL CHARGES ...	2,08,271	2,04,965	2,01,351	6,14,587	3,82,274	+2,32,313	
TOTAL NET REVENUE ...	36,59,764	36,41,897	36,29,452	1,09,31,113	1,01,30,195	+8,00,918	

Taking first the figures for the two triennial periods, there has been an increase of Rs. 5,36,034 in the receipts from court-fee stamps and of Rs. 4,66,605 in the receipts from non-judicial stamps and of Rs. 31,501 in the stamp duty taken in cash in the period now under report. The recoveries of stamp dues in pauper suits are also larger by Rs. 3,906. On the other hand, the miscellaneous receipts both under the heads court-fees and non-judicial stamps have somewhat fallen off, and there has been a decrease in the receipts from penalties of Rs. 1,976. Charges also have increased by Rs. 44,355 under the heads "discount," "refunds," "miscellaneous," and "share of cost of office of Superintendent of Stamps," and the cost of stamp paper during the three years under report has amounted to Rs. 1,87,958. Statistics of the expenditure under this last head for the preceding three years are not available, but the cost of the process-serving establishments was shown in those years as a charge against the Stamp Department. Excluding these items of expenditure from computation, the net financial result of the comparison is a gain of nearly 10 lakhs of rupees in the period just concluded, as compared with the preceding three years.

Comparing the figures of 1890-91 with those of the previous years, the receipts exceed those of 1889-90 under the heads "sale of non-judicial stamps," and "stamp duty taken in cash," but are less than they were in that year under the heads "sale of court-fee stamps," "recoveries in pauper suits" and "miscellaneous." The falling off in the sales of court-fee stamps is considerable, amounting to Rs. 27,863, and is the more remarkable as the receipts under this head for the first six months of 1890-91 exceeded by more than half a lakh of rupees the receipts in the corresponding period of the previous year. These fluctuations do not, in my opinion, admit of any satisfactory explanation. The gross receipts of the year amounted to Rs. 38,30,803 as compared with Rs. 38,46,862 in 1889-90 and Rs. 38,68,035 in 1888-89, and the net revenue to Rs. 36,29,452 as compared with Rs. 36,41,897 in 1889-90, and Rs. 36,59,764 in 1888-89.

The charges during the triennial period under report fell from Rs. 2,08,271 in 1888-89 to Rs. 2,04,965 in 1889-90, and Rs. 2,01,351 in 1890-91, the fall following generally the fall in the gross receipts. Expenditure on refunds of spoiled court-fee and non-judicial stamps evinces an upward tendency, but as the sales of stamps have increased this may naturally be expected. The increased cost of the office of the Superintendent of Stamps in 1890-91 as compared with 1889-90 is due to the fact that share of Mr. T. G. Walker's furlough allowances has been charged against the Department in addition to a share of my salary. The following is a detail of the charges of the office of the Superintendent of Stamps during the three years :—

	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.
Salary of Superintendent of Stamps	8,323	4,980	6,753
Office establishment	3,106	3,096	3,254
Contingencies	2,024	2,472	2,693
Printing and Stationery			
Travelling and tour charges ...	1,115	705	703
Total	14,568	11,253	13,403

The figures require little comment. One result of the creation of the new appointment of Commissioner of Excise in 1888-89 has been a saving to the Stamp Department of Rs. 2,700 a year in the salary of the Superintendent. A share of Munshi Hari Chand's salary has been debited to the Stamp Department under the head of establishment. The principal object of his appointment was to inspect Registration offices, but he also inspects Record-rooms, Tahsil stamp depôts, and the sale Registers of stamp vendors when on tour.

Following the practice observed in former reports, these charges are distributed rateably in the usual manner between (1) Judicial, (2) Non-Judicial, and (3) Postage and Telegraph Stamps :—

	Year.	Judicial.	Non-Judicial.	Postage and Telegraph.
		Rs.	Rs.	Rs.
Gross sales ...	1888-89	25,04,651	13,15,877	13,71,242
	1889-90	25,06,079	12,92,804	14,05,841
	1890-91	24,78,216	13,05,386	14,97,244
Proportionate share ...	1888-89	7,028	3,692	3,848
	1889-90	5,418	2,796	3,039
	1890-91	6,290	3,313	3,800

The functions of the Superintendent of Stamps as regards (1) and (3) are however very much less important than as regards (2). Court-fee stamps must be purchased by any one who has business in the courts; and the sales of postage and telegraph stamps depend on arrangements made in the Postal and Telegraph Departments, but the sale of non-judicial stamps depends largely on the character of the arrangements made for vend and the manner in which the Stamp Act is administered by Collectors, and these are matters over which the Superintendent of Stamps has direct control.

3.—The following table compares the figures of stamp Income and Charges as shown in the Departmental Returns and in the preliminary Statements of Treasury credits and Expenditure furnished by the Accountant-General, Punjab :—

Comparison of Departmental figures with the Treasury accounts.

	Departmental Returns.	Treasury Credits.	Difference.
	Rs.	Rs.	Rs.
INCOME.			
Sale of Court-fee stamps ...	24,78,216	24,78,223	+ 7
Sale of General stamps ...	13,05,386	13,05,333	— 53
Other items (including stamp duty realized in cash, penalties and miscellaneous) ...	40,690	40,745	+ 55
Total ...	38,24,292	38,24,301	+ 9
Recoveries in pauper suits, including commission paid to Sheriffs ...	6,511	6,434	— 77
EXPENDITURE.			
Discount on sale of Court-fee stamps	33,962	33,960	— 2
Ditto of General Stamps...	50,547	5,548	+ 1
Other items, miscellaneous contingencies ...	12,414	591	+ 177
Special establishment sanctioned for Jullundur and Hoshiarpur districts for punching purposes)	Nil	295	+ 295

There is only a difference of Rs. 9 in the figures showing the total Income from the sale of court-fee and general stamps and from other items, which does not require explanation, as fractions of a rupee in the Departmental Returns are neglected. The difference in the two sets of figures under the

heads (1) "sale of general stamps" and (2) "other items" is due to misclassification. Sums recovered from Sub-Postmasters are shown by Deputy Commissioners in the Departmental Returns under the head "sale of general stamps," while in the Treasury accounts they are sometimes erroneously credited under the head "miscellaneous other items." The difference of Rs. 77 in recoveries in pauper suits is caused (1) by an excess credit in the Treasury Accounts of Rs. 13-4-0 in the Jhelum District in January 1891, which the Accountant-General has been asked to adjust, and (2) by the fact that the Commission amounting to Rs. 86-9-5 paid to Nazirs in the Delhi, Jullundur, Ludhiana, Ferozepore, Jhang, Shahpur, Hazara and Muzaffargarh Districts, appears to have been deducted from receipts before credit in the Treasury Accounts. There has, therefore been an excess credit of Rs 13-4-0, and a short credit of Rs. 86-9-5 making a difference of Rs. 73-5-5 between the Treasury and the Departmental figures. The remaining difference of Rs 4 exists in the Districts of Shahpur, Mooltan, Lahore, Gujrat and Peshawar, and may be ascribed to the neglect of fractions of a rupee in the Departmental Returns.

In expenditure the only important difference in the figures under the head "Contingencies," as the item of Rs. 295 for special establishment in the Jullundur and Hoshiarpur Districts is not shown by the Deputy Commissioners concerned in the monthly and annual returns sent to this office, and has consequently not been included in the expenditure against these Districts in Appendix A. The difference of Rs. 177 in the expenditure on contingent charges as shown in the 2 sets of accounts may be thus explained. *Firstly*, an item of Rs. 92-7-0 on account of expenditure on the carriage of plain paper in the Mooltan District was erroneously shown in the Treasury Accounts in December 1890 under stamp contingencies. *Secondly*, an item of Rs. 39 in the Dera Ismail Khan District on account of printing of stamp forms has been omitted from the Departmental Returns for 1890-91, as the charge when it appeared in the District Contingent Bill for January 1891, was objected to in this office on the ground that it required the special sanction of Government. On receipt of sanction in May of the current year, the charge was accepted and debited to the current year's allotment. *Thirdly*, an item of Rs. 59-8-0 in Delhi was shown in excess in the Treasury Accounts of expenditure on stamp contingencies in the month of March 1891. On the other hand an item of Rs. 20 spent on the purchase of stamp punches in the Montgomery District in the month of March was erroneously included in the expenditure on Judicial instead of Stamp Contingencies in the Treasury accounts. The preliminary figures of the Treasury Account therefore show an expenditure of Rs 190-15-0 more, and of Rs. 20 less than the Departmental Returns, thus accounting for a difference of Rs. 171. The remaining difference of Rs. 6 is due to the neglect of fractions of a rupee.

The Accountant-General has agreed to make the necessary transfers in his account, in regard to the items of Rs. 92-7-0, Rs. 59-8-0 and Rs. 20, but the item of Rs. 39 has not yet been adjusted.

The Departmental figures of Income and Expenditure are carefully compared month by month with the statements furnished by the Accountant-General, Punjab, and all differences or discrepancies are reconciled by reference to District officers. The reconciliation of the figures of expenditure, however, does not in my opinion do any appreciable good, and gives a great deal of trouble to this office, to District officers, and to the Accountant-General, as mistakes are frequently made in classifying expenditure, and corrections of the Treasury accounts are thereby rendered necessary. The Account Department check on expenditure ought presumably to be sufficient.

4.—*Court Fee Stamps.*—The receipts from this source are compared with the number and value of civil suits instituted in the following table:—

		1888-89.	1889-90.	1890-91.
		Rs.	Rs.	Rs.
Sale of stamps	...	25,04,651	25,06,079	24,78,216
Suits instituted	{ Number...	2,82,066	2,63,005	2,53,013
	{ Value ...	2,14,34,226	2,08,69,371	2,09,42,311

I concur in the opinion expressed by Mr. Trotter in the last triennial report that such comparisons are not of much value, as no account is taken of the court-fee stamps purchased for appeals in civil cases or for criminal and miscellaneous proceedings. The information therefore burdens the Stamp Returns, and should in my opinion be omitted in future Reports. It is not given in any of the Returns for other Provinces which I have seen.

The following table shows the number of court-fee stamps of each value sold in each of the past three years, and contrasts the total sales of stamps of each value during this period with the sales in the three years ending on 31st March 1888 :—

Value.		ADHESIVE.				
		NUMBER SOLD.				Total No. sold in the three years ending 31st March 1888.
		1888-89.	1889-90.	1890-91.	Total.	
Rs.	As.					
1		7,56,891	7,56,555	7,04,379	22,17,825	21,42,438
2		13,462	13,241	11,128	37,831	42,258
3		1,474	1,271	848	3,593	5,665
4		6,12,549	6,23,692	5,95,544	18,31,785	19,29,902
6		80,021	76,732	68,971	2,25,724	2,23,860
8		11,65,131	11,80,175	11,35,000	34,80,306	32,18,871
12		1,11,070	1,06,741	99,355	3,17,166	3,00,168
1	0	1,06,113	96,851	89,994	2,92,958	2,79,662
1	2	62,526	59,427	54,922	1,76,875	1,56,063
1	8	74,775	71,834	69,308	2,15,917	1,84,477
2	0	56,605	54,590	51,563	1,62,758	1,48,051
3	0	52,204	50,772	50,827	1,53,803	1,35,103
4	0	24,606	21,930	21,376	67,912	73,210
5	0	1,618	7,047	9,121	17,786	3,714
6	0	27,535	26,049	24,564	78,148	69,352
7	0	82	22	63	167	2,537

Value.		IMPRESSED SHEETS.				
		NUMBER SOLD.				Total No. sold in the three years ending 31st March 1888.
		1888-89.	1889-90.	1890-91.	Total.	
Rs.						
10		14,909	15,218	15,334	45,461	45,984
15		6,878	6,740	6,675	20,293	19,067
20		3,726	3,551	3,503	10,780	10,582
25		1,547	1,602	1,526	4,675	4,503
30		1,625	1,583	1,543	4,751	4,566
35		1,069	1,041	988	3,098	3,045
40		553	508	574	1,635	1,535
45		520	446	550	1,516	1,416
50		614	607	611	1,832	1,559
55		169	124	141	434	428
60		224	258	248	730	656
65		147	131	148	426	407
70		104	87	132	323	360
75		140	120	141	401	393
80		139	174	188	501	455
85		116	120	136	372	344
90		120	91	117	328	271
95		79	97	90	266	201

IMPRESSED SHEETS—concluded.

Value.	NUMBER SOLD.				Total No. sold in the three years ending 31st March 1888.
	1888-89.	1889-90.	1890-91.	Total.	
Rs.					
100	146	151	129	426	411
105	29	40	36	105	100
110	42	58	38	138	98
115	33	29	32	94	81
120	38	42	37	117	86
125	52	32	47	131	130
130	30	32	29	91	72
135	26	25	28	79	63
140	26	29	21	76	69
145	21	29	23	73	51
150	21	46	43	110	81
155	8	17	14	39	37
160	11	11	16	38	40
165	11	15	13	39	36
170	4	10	16	30	30
175	25	24	25	74	56
180	8	9	5	22	26
185	5	6	10	21	39
190	6	7	7	20	23
195	6	8	8	22	23
200	21	36	21	78	89
205	3	6	4	13	15
210	8	6	8	22	20
215	6	1	3	10	11
220	6	8	5	19	14
225	12	13	17	42	35
230	4	3	3	10	14
235	4	3	2	9	11
240	1	6	8	15	13
245	3	6	7	16	7
250	3	11	6	20	17
255	2	3	1	6	7
260	2	3	6	11	10
265	5	3	2	10	10
270	5	4	3	12	18
275	14	12	16	42	58
300	11	15	17	43	35
325	13	10	8	31	35
350	5	12	9	26	21
375	10	6	11	27	28
400	9	14	11	34	28
425	6	7	2	15	15
450	4	5	2	11	9
475	5	6	3	14	23
500	10	9	7	26	14
525	3	2	2	7	11
550	3	1	1	5	10
575	4	2	4	10	9
600	3	2	...	5	6
625	3	2	2	7	8
650	3	2	1	6	5
675	1	2	...	3	6
700	6	4	1	11	5
725	...	...	...	...	6
750	1	1	2	4	2
775	1	3	2	6	8
800	1	2	5	8	5
825	1	1	...	2	5
850	1	3	1	5	4
875	3	2	2	7	3
900	5	3	10	18	13
925	...	...	...	...	...
950	...	...	...	...	...
975	...	...	...	...	...
1,000	11	30	54	95	30

The number of nearly all denominations of stamps sold is larger in the three years now completed than in the preceding three years, and the number of those sold of the value of Rs. 500 and upwards is 225, as compared with 150 in the preceding triennial period. The statement, however, clearly illustrates the petty character of Punjab Civil litigation. The sales of stamps above Rs. 150 in value are very small.

Comparing the figures of District sales of Court-fee stamps in 1890-91 with those of the preceding year, it appears that the sales have fallen off in the Districts of Hissar, Rohtak, Gurgaon, Karnal, Amballa, Simla, Kangra, Jullundur, Ludhiana, Ferozepore, Mooltan, Jhang, Montgomery, Amritsar, Gurdaspur, Sialkot, Gujrat, Rawalpindi, Peshawar, Kohat, Dera Ghazi Khan and Muzaffargarh, and have increased in the Districts of Delhi, Hoshiarpur, Lahore, Gujranwala, Shahpur, Jhelum, Hazara, Bannu and Dera Ismail Khan. The decrease has been most marked in the Districts of Gurgaon, Amballa, Jullundur, Ludhiana, Ferozepore, Sialkot, Gujrat and Rawalpindi, and in Lahore, Shahpur, Jhelum, Hazara and Dera Ismail Khan there has been a marked increase. The Deputy Commissioners concerned give the following explanations of these fluctuations :

Explanations of the decrease.

Mr. J. G. M. Rennie, Gurgaon :—“ This large falling-off is, I believe, mainly the result of the operation of Act VII of 1889 (the Succession Certificate Act). To obtain a certificate under this Act requires a considerable expenditure both of time and money, and as debts recoverable are in many cases small and the chances of realization in the event of decrees remote, persons entitled to recover allow them to lapse altogether.”

Mr. C. E. Gladstone, Amballa :—“ The decrease is mainly due to money-lenders not having resorted to Courts so largely as they did in previous years for recovery of their claims and to zemindars refraining from litigation among themselves. A large number of cases were settled out of Court in consequence through *panchayats*.”

Colonel A. S. Roberts, Jullundur :—“ Only one case was instituted in 1890 of between Rs. 10,000 and one lakh in value as against six during 1889, and Chief Court Circular IV of 1889 has greatly reduced the value of the stamp in land suits. The harvests during the year 1890 have been poor, and in one part of the district were damaged by locusts. The price of food grain was high throughout the year. These causes prevented the indebted zemindars from litigating.”

Mr. W. Chevis, Ludhiana :—“ This (the decrease) is due to a smaller number of Civil suits having been instituted during the year, and also to the cases instituted being for smaller values than in the previous year as the money-lenders put off suing their debtors, as they had no favourable prospects of recovering their debts, owing to the high prices of grains which prevailed in the district almost throughout the whole year.”

Mr. S. S. Harris, Treasury Officer, Ferozepore :—“ The decrease is due to the completion of the recent Settlement in the Moga, Muktsar and half of the Ferozepore tahsils of this district. The Settlement has defined the various holdings, and hence there has been less cause for litigation.”

Mr. H. B. Beckett, Rawalpindi :—“ The plague of locusts has no doubt something to do with this (decrease), the people cannot afford to go to law.”

Major Montgomery, Deputy Commissioner of Sialkot, and Baron Bentinck, Deputy Commissioner of Gujrat, attribute the decrease in their districts to the prevalence of sickness.

Explanations of the increase.

Colonel C. Beadon, Lahore :—“ Court-fee stamps to the value of over Rs. 38,000 were used in a single case of succession involving the estate of Rai Bahadur Mela Ram.”

Mr. L. W. King, Dera Ismail Khan :—“ The increase is due to the fact that the valuation of suits for the purpose of jurisdiction is different from their valuation for the purpose of assessing Court-fees since the Suits Valuation Act of 1887 was extended to the Punjab on the 1st of March 1889.”

The Deputy Commissioners of Shahpur, Jhelum and Hazara offer no explanations of the increase in their districts, merely ascribing it to increased litigation.

5. *Pauper suits.*—Appendix B. contains full particulars regarding the realisation of Government dues in pauper suits. The amount outstanding at the commencement of 1888-89 was Rs. 28,327, and the dues for realisation in fresh cases amounted in 1888-89 to Rs. 17,468, in 1889-90 to Rs. 12,524 and in 1890-91 to Rs. 13,978. The amounts realised in the three years were Rs. 9,107, Rs. 9,461 and Rs. 6,379, respectively; the amounts remitted as irrecoverable under the authority of Commissioners were Rs. 9,752, Rs. 9,302 and Rs. 6,069; and the balances at the close of each of the three years were Rs. 26,812, Rs. 20,512 and Rs. 21,910. The balance outstanding at the close of 1890-91 is therefore larger than the balance at the end of the year 1889-90, but is considerably less than the balance at the end of 1888-89 and the opening balance of the triennial period.

The largest balances now outstanding are in Delhi Rs. 2,091, Ludhiana Rs. 1,972, Lahore Rs. 2,488, and Gujranwala Rs. 2,165. In the Hissar, Rohtak, Gurgaon, Simla and Dera Ghazi Khan Districts, there are no balances.

The instructions hitherto issued regarding realisation of these dues are contained in paragraph 142 (page 99) of the Punjab Stamp Manual of 1888. They do not specify the exact method in which the dues should be recovered, and it has until recently been almost uniformly the practice in this Province for a Deputy Commissioner on receiving intimation from a Civil Court of the sums payable to Government as stamp duty in a pauper suit to take action for their recovery on the executive side or to realise them as arrears of land revenue. The Chief Court has now, however, pointed out in reply to a reference made on the subject by the Commissioner of Lahore, that a Deputy Commissioner should not recover the dues in his executive capacity, but should move the Court which decided the suit to recover them by execution of the decree. This view appears to be unquestionably right, and orders indicating the correct procedure for recovery are now being issued with the concurrence of the Financial Commissioner. The recovery of dues by execution of decree through the agency of the Civil Courts is not, however, likely to be as successful as recovery by summary process, and the proportion of dues realised to outstandings will probably fall off in future. Cases which have come under my observation, when inspecting registers of dues outstanding in these suits, lead me to think that the concession of the privilege of suing *in formâ pauperis* is too often a cruel kindness, and a decree for Rs. 50 with a liability for costs on a claim for some hundreds is a veritable *damnosa possessio* for the pauper plaintiff. If suits *in formâ pauperis* are allowed at all, Government should, I think, show more consideration than at present for an unsuccessful plaintiff, unless it can be shown that he has been guilty of fraud or misrepresentation regarding his assets at the time of institution of the suit.

6. *Non-judicial stamps.*—The sales of each kind of non-Judicial stamps for six years are shown below :—

		1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADHESIVE	{ One anna or "receipt."	84,988	88,233	89,644	93,940	99,937	1,00,259
	{ Foreign Bill ...	5,264	5,375	5,483	5,518	7,600	6,436
	{ Share Transfer ...	317	49	590	340	412	508
	{ Notarial ...	...	1,865	3,513	4,264	4,711	4,536
IMPRES- SED.	{ Hundi ...	50,971	51,030	51,455	58,439	55,574	40,320
	{ Ordinary ...	9,04,730	9,84,916	11,19,039	11,53,376	11,24,570	11,53,327
Total ...		10,46,270	11,31,468	12,69,724	13,15,877	12,92,804	13,05,386

Adhesive stamps.—The sales of receipt stamps have steadily increased during the past six years, though the increase in the year now concluded is very small. As pointed out by Mr. Trotter, this increase is no doubt largely due to the introduction of the Rule requiring Sub-Post Masters to sell these stamps to the public, as the stamps are now readily procurable. Sales of Foreign Bill Stamps are confined to the Districts of Hissar, Delhi, Simla, Ferozepore, Lahore, Amritsar, Sialkot, Rawalpindi and Mooltan, and of Share Transfer Stamps to the Districts of Delhi, Simla, Lahore and Rawalpindi. Notarial stamps are used to stamp attestations of powers-of-attorney made by Civil Officers. The sales do not exhibit any marked tendency to increase.

Hundis.—The income from the sale of these stamps rose from Rs. 50,971 in 1885-86 to Rs. 58,439 in 1888-89, fell to Rs. 55,574 in 1889-90, and fell again in 1890-91 to Rs. 40,320. The uncertainty which has recently existed as to the validity of promissory notes written on Hundi stamps of values other than annas 6, 10 and 12, has undoubtedly affected the sales of these stamps, as they were in some places formerly largely used for promissory notes; but this cause alone is insufficient to account for the great decrease in sales in the past year. Nearly half of the Hundi stamps sold in the Province are sold in Delhi, and there sales fell from Rs. 26,197 in 1888-89 to Rs. 24,698 in 1889-90, and to Rs. 13,323 in 1890-91. The Deputy Commissioner, Mr. R. Clarke, ascribes this remarkable falling off to the failure of several large firms in the city. In Ferozepore and Mooltan also there is a considerable sale of Hundi stamps, and in these districts the decrease is ascribed to the fact that European firms are driving the Native grain dealers, who were in the habit of doing their business by Hundis, out of the export grain trade. Money orders are also, as noticed by Mr. Trotter in his last triennial Stamp Report, displacing Hundis as a means for remitting money.

Ordinary Impressed Sheets.—The falling off in the sales of these stamps which was noticeable in 1889-90 as compared with the previous year was evidently temporary only. The sales have risen from Rs. 9,04,730 in 1885-86 to Rs. 11,53,327 in 1890-91. As compared with 1889-90; there has been an increase in receipts in 1890-91 of Rs. 23,757. The increase has been obtained in 24 of the 31 districts in the Province, and in the following districts the increase has been marked:—

District.	Increase in receipt. Rs.	District.	Increase in receipts. Rs.
Hissar	... 2,071	Jhelum	... 5,527
Hoshiarpur	... 5,344	Rawalpindi	... 1,867
Jullundur	... 6,777	Peshawar	... 4,932
Ludhiana	... 3,059	Bannu	... 3,056
Gujrat	... 2,213	Muzaffargarh	... 2,434
Shahpur	... 4,198		

In the following 7 districts the sales have fallen off:—

District.	Decrease in receipt. Rs.	District.	Decrease in receipts. Rs.
Delhi	... 558	Mooltan	... 2,835
Amballa	... 4,399	Montgomery	... 1,794
Amritsar	... 2,819	Sialkot	... 2,420
Lahore	... 6,277		

The Deputy Commissioners concerned offer the following explanations of the decreases and increases in income as compared with 1889-90:—

Explanations of increase.

Mr. Fagan, Hissar:—“A large number of stamps have been sold for deeds of mortgage and sale of agricultural land.”

Mr. E. B. Steedman, Hoshiarpur:—“The remarkable increase may be attributed chiefly to an increased number of transfers of land and of mortgage-deeds executed.”

Colonel A. S. Roberts, Jullundur:—“Is due to bad harvests and consequent high prices of grain compelling the people to have recourse to loans”

Mr. W. Chevis, Ludhiana:—“Is due to the growing indebtedness of the population.”

Baron J. Bentinck, Gujrat :—“ Is due to larger dealings of zamindars with money lenders.”

Mr. J. Wilson, Shahpur :—“ Is due to the fact that last year's rabi harvest was inferior to that of 1889.”

Colonel R. Bartholomew, Jhelum :—“ A large number of bonds and mortgage-deeds have been executed throughout the district in consequence of the increased indebtedness of zamindars from bad harvests and from natural improvidence.”

Mr. H. B. Beckett, Rawalpindi :—“ Money-lenders instead of suing in the Court, renewed their bonds.”

Mr. W. R. H. Merk, Peshawar :—“ The increase is probably due to greater prosperity and more frequent transactions.”

Sirdar Gurdial Singh, Muzaffargarh :—“ Increase is attributed to greater carefulness on the part of money lenders in having proper legal deeds executed instead of depending on the sole testimony of their account books.”

The Deputy Commissioner of Bannu has not offered any explanation of the increase in his district. Personally I think that the revenue both from impressed sheets and from receipt stamps is capable of considerable legitimate expansion, and if the transfer of agricultural land by oral agreement be restricted and the Stamp Act be more strictly administered in certain districts, there ought to be a considerable rise in receipts.

Explanations of decrease.

Mr. C. E. Gladstone, Amballa :—“ The reason for this is that zamindars have resorted less to money-lenders, and have agreed to reduce their expenditure in cases of marriages and funerals.”

Lieutenant F. P. Young, Amritsar :—“ Is due to a decrease in the number of deeds of conveyances of high value.”

Colonel C. Beadon, Lahore :—“ Is due to the fact that in 1889-90 6 stamps of the value of Rs. 1,000 were sold for probate of a will.”

Diwan Narendra Nath, Treasury Officer, Mooltan :—“ Is a natural result of the unusually large sales in 1888-89 and 1889-90.”

Mr. Scott Smith, Montgomery :—“ Is due to the execution of a smaller number of deeds by cultivators who are said to have recovered from a state of agricultural depression.”

Major J. L. Montgomery, Sialkot, ascribes the falling off to the sickness which prevailed during the year; and Mr. R. Clarke, Delhi, offers no explanation.

7.—*Miscellaneous Stamp Income.*—The receipts from the miscellaneous sources of stamp income during the past six years are detailed below :—

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stamp duties taken in cash...	12,053	19,111	26,593	29,312	28,232	31,714
Penalties ...	10,848	8,594	8,977	8,410	9,497	8,536
Other items	{ Judicial ...	1,484	317	962	313	351
	{ Non-Judicial ...	942	336	520	241	377
Total	25,327	28,358	37,052	38,276	38,457	40,690

The first item includes the duty paid for instruments and skeleton forms impressed in the office of the Superintendent of Stamps, and the following is a detail of the work done by the Stamping Press and the duty received in the three years under report :—

	1888-89.	1889-90.	1890-91.
Documents stamped with impressed labels...	17,744	9,770	11,796
Skeleton forms stamped with colored one-anna impressions ...	88,445	1,27,017	1,41,806
Stamp duty realized on above ...	Rs. 26,146	27,042	30,551

The increase in the number of skeleton forms impressed during the three years is satisfactory.

Receipts from duty paid for stamps impressed in this office should not in my opinion be included with stamp duty realised by the Civil Courts under Section 34 and by Collectors under Sections 31 and 37 of the Stamp Act, but should be shown separately in the returns.

The income from penalties levied on insufficiently stamped documents is naturally a fluctuating item.

8. Sales of Court-fee and Non-judicial Stamps by Districts.—The following statement of the three years under report, and contrasts the totals of the three years with the totals of the

DISTRICT.	VALUE OF COURT-FEES STAMPS SOLD.						VALUE OF NON-					
							IMPRESSED SHEETS.					
	1888-89.	1889-90.	1890-91.	Total.	Total for the three years ending 31st March 1888.	Increase or decrease.	1888-89.	1889-90.	1890-91.	Total.	Total for the three years ending 31st March 1888.	Increase or decrease.
Jissar	50,593	53,446	51,450	1,55,489	1,24,651	+ 30,838	12,850	15,681	17,752	46,283	33,694	+ 12,589
Bohtak	34,400	40,968	39,522	1,14,890	1,09,420	+ 5,470	11,600	13,475	14,543	39,618	32,684	+ 6,934
Burghaon	30,557	31,880	26,750	89,187	85,508	+ 3,679	8,395	9,184	9,480	27,059	25,720	+ 1,339
Delhi	1,13,010	1,28,417	1,28,648	3,70,075	3,35,658	+ 34,417	49,032	47,304	46,746	1,43,082	1,29,565	+ 13,517
Faridkot	33,060	35,355	31,679	1,00,094	1,02,548	- 2,454	12,786	13,476	14,246	40,508	33,706	+ 6,802
Faridkot	1,29,594	1,18,465	1,03,690	3,51,749	3,35,981	+ 15,768	51,825	54,852	50,453	1,57,130	1,29,783	+ 27,347
Faridkot	32,970	28,570	25,146	86,686	83,400	+ 3,286	8,429	8,680	9,194	26,303	23,146	+ 3,157
Faridkot	59,650	61,439	56,752	1,77,841	1,60,630	+ 17,211	22,685	20,949	21,393	65,027	51,442	+ 13,585
Faridkot	1,56,292	1,37,483	1,38,325	4,32,100	3,91,790	+ 40,310	77,153	75,972	81,316	2,34,441	1,96,647	+ 37,794
Faridkot	1,42,008	1,45,095	1,36,102	4,23,205	3,96,719	+ 26,486	71,223	75,555	82,332	2,29,110	1,84,925	+ 44,185
Faridkot	89,347	93,477	86,172	2,68,996	2,53,679	+ 15,317	43,572	43,703	46,762	1,34,037	1,08,182	+ 25,855
Faridkot	1,26,984	1,25,862	1,17,039	3,69,885	3,44,864	+ 25,021	51,718	47,278	48,000	1,46,996	1,17,336	+ 29,660
Faridkot	79,472	79,305	78,526	2,37,303	2,24,585	+ 12,718	34,257	31,807	28,972	95,036	88,260	+ 6,776
Faridkot	46,746	46,661	42,948	1,36,355	1,25,493	+ 10,862	17,800	16,521	17,443	51,764	55,802	- 4,038
Faridkot	37,645	35,984	32,661	1,06,290	90,909	+ 15,381	9,123	11,375	9,581	30,079	25,743	+ 4,336
Faridkot	2,34,695	2,52,407	2,87,419	7,74,521	6,63,154	+ 1,11,367	84,906	88,711	82,434	2,56,051	2,27,687	+ 28,364
Faridkot	1,08,773	1,71,915	1,68,965	5,09,653	4,53,290	+ 56,363	91,563	93,779	90,960	2,76,302	2,38,042	+ 38,260
Faridkot	1,19,941	1,23,092	1,18,097	3,61,130	3,04,568	+ 56,562	61,243	67,113	68,494	1,96,850	1,40,951	+ 46,899
Faridkot	1,46,724	1,42,601	1,29,551	4,18,876	3,77,667	+ 41,209	75,564	69,416	66,996	2,11,976	1,90,872	+ 21,104
Faridkot	63,686	68,447	61,193	1,93,326	1,80,697	+ 12,629	35,601	31,553	33,766	1,00,920	92,645	+ 8,275
Faridkot	86,185	86,093	90,685	2,62,963	2,22,422	+ 40,541	40,332	38,726	38,828	1,17,886	1,08,251	+ 9,635
Faridkot	51,218	52,607	58,357	1,62,182	1,46,856	+ 15,326	21,832	20,508	24,706	67,046	66,675	+ 371
Faridkot	69,907	66,984	72,095	2,08,986	2,09,120	- 134	31,059	26,166	31,693	88,918	88,536	+ 382
Faridkot	1,18,904	1,17,190	1,12,188	3,48,282	3,84,591	- 36,309	58,755	49,672	51,539	1,59,966	1,57,533	+ 2,433
Faridkot	20,595	17,313	36,088	73,996	72,450	+ 1,546	13,871	9,869	10,005	33,745	32,175	+ 1,570
Faridkot	66,646	65,002	64,488	1,96,136	1,93,605	+ 2,531	36,209	34,628	39,560	1,10,397	97,169	+ 13,228
Faridkot	15,999	15,745	15,256	47,000	53,905	- 6,905	5,140	3,914	4,739	13,793	12,255	+ 1,538
Faridkot	43,028	40,924	43,415	1,27,367	1,29,368	- 2,001	27,900	20,487	23,513	71,900	62,817	+ 9,083
Faridkot	51,061	43,715	49,001	1,43,777	1,48,167	- 4,390	39,906	36,349	36,670	1,12,925	1,04,847	+ 8,078
Faridkot	42,957	39,417	37,657	1,20,031	1,24,072	- 4,041	23,513	23,808	24,718	72,039	69,287	+ 2,752
Faridkot	42,004	40,220	38,351	1,20,575	1,23,145	- 2,570	23,534	24,059	26,493	74,086	73,308	+ 778
TOTAL	25,04,651	25,06,079	24,78,216	74,88,946	69,52,912	+ 5,36,034	11,53,376	11,24,570	11,53,327	34,31,273	30,08,685	+ 4,22,588

shows the sales of court-fees and non-judicial stamps in each district of the Punjab during each previous three years :—

JUDICIAL STAMPS SOLD.

ONE ANNA RECEIPT.						HUNDI.						NOTARIAL FOREIGN BILL AND SHARE TRANSFER					
1888-89.	1889-90.	1890-91.	Total.	Total for the three years ending 31st March 1888.	Increase or decrease.	1888-89.	1889-90.	1890-91.	Total.	Total for the three years ending 31st March 1888.	Increase or decrease.	1888-89.	1889-90.	1890-91.	Total.	Total for the three years ending 31st March 1888.	Increase or decrease.
2,665	2,843	2,966	8,475	6,822	+1,653	4,082	4,432	3,869	12,383	10,576	+1,807	1,766	1,819	1,959	5,544	4,723	+821
1,119	1,283	1,345	3,747	3,274	+473	54	6	9	69	170	-101	42	62	36	140	39	+101
1,210	1,284	1,237	3,731	2,882	+849	266	155	137	558	1,507	-949	266	169	73	508	270	+238
5,740	6,723	6,049	18,512	15,820	+2,692	26,197	24,698	13,323	64,218	66,173	-1,955	3,216	5,406	4,145	12,767	9,387	+3,380
1,857	2,159	2,611	6,627	5,200	+1,427	292	284	179	755	592	+163	36	77	51	164	212	-48
5,164	5,646	4,445	15,255	14,961	+294	1,530	1,062	1,065	3,657	3,627	+30	16	2	15	33	8	+25
4,474	4,485	4,733	13,692	13,856	-164	1,071	700	696	2,467	3,352	-885	283	477	373	1,133	630	+503
2,136	2,168	2,214	6,518	5,170	+1,348	31	144	39	214	262	-48	247	276	210	733	349	+384
1,750	1,908	1,858	5,516	5,102	+414	415	452	452	1,319	1,275	+44	86	84	116	286	116	+170
2,221	2,473	2,308	7,002	6,111	+891	304	413	473	1,280	1,426	-146	86	75	124	285	78	+207
2,527	2,902	2,599	8,028	8,352	-324	1,316	1,162	1,529	4,007	3,309	+698	55	101	152	308	9	+299
4,913	5,547	5,231	15,691	12,979	+2,712	3,793	2,848	2,034	8,175	9,008	-833	14	21	27	62	3	+59
5,191	5,362	5,263	15,816	14,105	+1,711	3,187	3,474	2,604	9,265	8,330	+935	57	42	51	150	56	+94
2,599	2,547	2,685	7,831	7,580	+251	241	332	402	975	873	+102	...	3	1	4	1	+3
2,001	2,075	2,001	6,077	6,071	+6	21	...	...	21	90	-69	27	76	46	149	11	+138
9,231	10,781	12,123	32,135	26,533	+5,602	2,142	2,021	1,584	5,747	4,348	+1,399	648	510	653	1,811	1,665	+146
4,920	4,948	5,869	15,237	12,476	+2,761	7,812	8,015	6,364	22,191	24,391	-2,200	467	382	297	1,146	1,152	-6
2,429	2,761	2,602	7,792	6,435	+1,357	53	25	37	115	76	+39	99	93	127	319	169	+150
5,112	5,485	5,029	15,626	14,303	+1,323	556	355	348	1,259	898	+361	14	12	21	47	7	+40
1,647	1,693	1,635	4,975	4,657	+318	...	20	...	20	...	+20	33	5	17	55	...	+55
4,487	4,336	4,660	13,483	12,870	+613	305	296	81	682	758	-76	7	20	33	60	...	+60
1,739	1,596	1,822	5,157	5,056	+101	840	1,055	1,286	3,181	1,832	+1,349	260	300	444	1,004	521	+483
2,150	1,943	2,079	6,172	6,330	-158	410	664	526	1,600	1,317	+283	30	54	43	127	80	+47
5,806	6,134	6,167	18,107	16,585	+1,522	1,965	2,298	1,682	5,945	6,199	-254	398	474	340	1,212	665	+547
1,174	934	975	3,083	2,444	+639	21	5	1	27	66	-39	475	438	335	1,248	717	+531
2,180	2,301	2,329	6,810	5,820	+990	352	310	616	1,278	776	+502	349	441	446	1,236	356	+880
546	482	545	1,573	1,523	+50	22	22	20	64	52	+12	120	134	150	404	161	+243
888	838	950	2,685	2,686	-1	168	175	196	534	353	+181	388	508	479	1,375	405	+970
1,795	1,755	1,888	5,438	4,539	+899	631	405	586	1,622	1,265	+357	267	279	269	815	301	+514
2,999	3,325	3,165	9,489	8,882	+607	277	245	175	697	555	+142	361	352	385	1,098	355	+743
1,269	1,220	1,367	3,856	3,441	+415	...	1	7	8	...	+8	9	31	62	102	10	+92
93,940	99,937	1,00,259	2,94,136	2,62,865	+31,271	58,439	55,574	40,320	1,54,333	1,53,456	+877	10,122	12,723	11,480	34,325	22,456	+11,869

Sales of court-fee stamps have increased in the three years under report in 23 districts, but have decreased in Karnal, Jhelum, Rawalpindi, Kohat, Bannu, Dera Ismail Khan, Dera Ghazi Khan and Muzaffargarh. The decrease in Rawalpindi is marked, amounting to Rs. 36,309 in the three years. In Lahore, the increase in the three years amounts to Rs. 1,11,367, and there have also been substantial increases in Hissar, Delhi, Hoshiarpur, Amritsar, Gurdaspur, Sialkot and Gujranwala. The decrease of litigation in the frontier districts which these figures appear to indicate is satisfactory.

Sales of ordinary impressed sheets have increased in all districts except Jhang, and of one-anna receipt stamps in all districts except Simla, Ludhiana, Jhelum and Bannu. The Hundi sales show varying results, and the income from other adhesive stamps is comparatively unimportant.

The six districts of Lahore, Amritsar, Gurdaspur, Sialkot, Hoshiarpur and Jullundur contribute nearly two-fifths of the total stamp revenue of the Province.

9. *Arrangements for Stamp vend.*—The information contained in the Returns upon this important subject has been amplified, but is still defective. In previous years, Sub-Postmasters selling receipt stamps under Rule 23 A. of the Rules made by the Government of India for regulating the supply, custody and sale of stamps and published with Punjab Government Notification No. 1387, dated 27th June 1887, were classed as general vendors in column 43 of Appendix A, and the entries in the Returns of the number of vendors in each district were therefore very misleading. In the current year, with the sanction of the Financial Commissioner, another column has been added to Appendix A. to show Sub-Postmasters selling receipt stamps only separately from persons licensed to sell non-judicial stamps, but the Returns are still silent as to the actual sales effected by the different classes of vendors. In one district I found that the District Treasurer had a monopoly of the sale of non-judicial stamps throughout the district, and it is obvious that an arrangement of this kind must be very prejudicial to the interests both of Government and of the people. During the year now concluded, therefore, I suggested to the Financial Commissioner that Returns should be prescribed showing the sales by ex-officio vendors to themselves in their capacity of private vendors, to other private vendors, and to the public. The Financial Commissioner, however, was unwilling to increase clerical work in district offices at a time when measures for its reduction were engaging the attention of Government, and he was also of opinion that Mr. Walker should be consulted before the Stamp Returns were radically revised. I think myself that each Deputy Commissioner should have a quarterly return of sales by each licensed vendor in his district, and that the sales from Treasuries to the different classes of vendors, if not the sales by them to the public, should certainly be reported once a year. Writing with experience as a Deputy Commissioner, I know that it was sometimes very difficult to decide whether an application for a license for stamp vend should be granted or not, and Treasurers and their agents have naturally an interest in keeping down the number of private vendors. There is also at present no means of readily checking the operations of licensed vendors suspected of selling stamps for the execution of forged instruments, as a Deputy Commissioner can only ascertain whether a stamp vendor sells 1 stamp or 1,000 during a year by actual inspection of his Sale Register, or by calling for a special report. Over-centralisation is no doubt an evil, but the safest test of the adequacy of district arrangements for stamp vend is comparative analysis, and in my opinion a closer control should be exercised in the Central office over vend arrangements than has hitherto been the case, and to exercise such control we must have more elaborate statistics. At present the Punjab Stamp Returns are very much less elaborate than those required in other Provinces.

Different districts show widely different results in regard to the licensing of Sub-Postmasters to sell non-judicial stamps on favorable terms. In Hissar, Karnal, Ludhiana, Kangra, Mooltan, Montgomery and Bannu, there are no licensed Postmasters, and in Delhi, Sialkot, Gurgaon, Hazara, Dera Ghazi Khan and Hoshiarpur, the number licensed is one only. On the other hand, in Rawalpindi the number licensed is 21, in Gujranwala 8, in Shahpur 14, in Gurdaspur 9, in Jullundur 6, and in Dera Ismail Khan 10.

The number of Sub-Postmasters selling receipt stamps only is returned as 133, and the number of Sub-Postmasters specially licensed to sell non-judicial and receipt stamps as 126, making a total of 259 only, though there are 778 Sub-Postmasters in the Province. Rule 23 A does not therefore appear to have been properly complied with, and the attention of the Postmaster-General will be drawn to the subject. In the instructions issued on the subject from this office in 1886, it was wrongly stated that Postmasters were authorized to sell these stamps, whereas they are really required to do so, and District Officers, therefore, have perhaps been under the impression that the sale was optional.

The number of Patwaris licensed to sell stamps has fallen from 28 in 1888-89 to 15 in 1890-91, and this experiment has certainly proved an utter failure.

With effect from the commencement of the current year District Excise Darogahs have been appointed Inspectors of stamp vendors, and stamp vendors have been required to strike monthly balances in their vend registers showing the receipts and sales of stamps during the month. In the Central Provinces the plan of utilising Excise Darogahs to assist in the administration of the stamp revenue has been found to work well, and it ought to be equally successful in the Punjab. These officials are now well paid, and in many districts their Excise work is not sufficient to fully employ their time. Stamp vendors require to be brought under more control than they have hitherto been, as complaints of fraudulent sales of stamps in some districts are unfortunately common, and up to the present there has been no means even of ensuring that all stamps sold are duly entered in the vend registers, as no check has been maintained on the vendors' receipts of stamps from District or Tahsil Treasuries. In Sialkot, Major J. L. Montgomery reports—"It had become a very common practice for unscrupulous money-lenders to buy stamps in the name of persons who perhaps owed them no money and to write out bonds or mortgage-deeds on them. Several cases have come to my notice where, on searching a money-lender's house, blank stamps have been found which had been purchased in the names of other persons."

Instructions have also been issued with the Financial Commissioner's approval, directing that in future in districts where respectable Urdu-writers can be obtained in sufficient numbers, only persons acquainted with Urdu should be licensed, and that in other districts in making fresh appointments Urdu-writers should have the preference. Hitherto vend registers, especially those kept by ex-officio vendors, have usually been kept in Mahajani or some other equally unintelligible character, and the difficulty of checking such registers naturally facilitates fraud or embezzlement.

10. *Administration of the Stamp Act.*—Appendix C. gives details of the manner in which the Stamp Act has been administered in the different districts of the Punjab during the triennial period under report. The Return has been prescribed for the purpose of this Report with the sanction of the Financial Commissioner in lieu of columns 46 to 49 in Appendix A, and the information which it contains with the details of realizations of stamp duties and penalties in cash by Civil Courts and Collectors ought to show exactly how the law has been administered. The Return has unfortunately been most carelessly prepared in several districts, and in some instances no attempt has apparently been made to complete it. In Jullundur even the number of documents impounded has not been shown, though the Report submitted from that district is otherwise full and complete. The Return was a new one, and its correct preparation required some knowledge or study of the Stamp Act, and some trouble in the collection of statistics, but the subject should, I think, have received more attention. The details as to the manner in which impounded documents have been disposed of are so obviously incorrect in several districts that the figures do not form a safe basis for criticism, but the figures in columns 3 to 7 and 18 to 23 of the Return, which represent the number of documents impounded by the Civil Courts, by Registering Officers, and by Collectors and other Revenue Officers, and the number and result of prosecutions under the Stamp Act, show widespread differences in the way the Act is worked in different districts.

Thus in Montgomery and Hazara the number of documents impounded during the three years was 407 and 212, and in Delhi the number was 31, in Gurgaon 14, in Rohtak 10, in Karnal 2, and in Mooltan 24. In Sialkot every document impounded appears to have formed the subject of a criminal prosecution. In Delhi, Karnal, Montgomery, Gurdaspur, Gujrat, Jhelum, Kohat, Bannu and Dera Ismail Khan, there has not been a single prosecution during the three years, and in Lahore and Amritsar, as compared with 275 and 199 documents impounded, there have been only 15 and 4 prosecutions. In the interests both of Government and of the public, some approach to uniformity in the administration of the Stamp Law is very desirable, and if Appendix C be properly prepared, the information which it contains ought to materially assist District and Controlling Officers to secure this result. Taking the Province as a whole, the number of documents impounded rose from 751 in 1888-89 to 871 in 1889-90 and to 940 in 1890-91, but the number of persons prosecuted fell from 156 in 1888-89 to 147 in 1889-90 and 123 in 1890-91, the average number prosecuted annually in the triennial period ending on 31st March 1888 having been 115. My inspections of Registration offices lead me to think that registered documents are generally properly and are sometimes over-stamped, but the stamping of ordinary bonds, receipts and promissory notes is often neglected, and in some districts it seems doubtful whether documents are scrutinized with sufficient care by Civil Courts and by Revenue Officers when employed on mutation work. In Ferozepore increased attention paid to the subject by Mr. Francis, then Deputy Commissioner, led to a large increase in the number of documents impounded by Civil Courts and Revenue Officers in 1890-91 as compared with previous years.

11. *Stamp frauds.*—A rather serious case of systematic fraudulent re-use of Adhesive Court-fee Stamps was discovered during the past year in the Lahore District. The facts elicited showed that officials employed to despatch files to outlying Courts had removed used stamps from files entrusted to their charge, and had then destroyed the files to prevent discovery, and having thus provided themselves with a supply of old stamps, they removed any stamps in files made over to them that had not been punched and attached the old stamps in lieu of those which they had removed. The case was exhaustively enquired into by Mr. Harris, the District Judge of Lahore, and was reported by the Deputy Commissioner through the Commissioner and this office to the Financial Commissioner and also by the Deputy Commissioner to the Divisional Judge. So far as could be ascertained, the stamps removed were of small value, and the system was fortunately soon discovered, but the frauds were of a daring character affecting both the Judicial Record and the Stamp Departments. Criminal proceedings were not instituted as both the Deputy Commissioner and District Judge considered this unadvisable, but 3 Moharrirs and 2 Process-servers who were implicated in the fraudulent removal of stamps and in the destruction of judicial records were dismissed, and 2 Moharrirs were fined for carelessness in not noticing that fraudulent substitution of stamps had been effected in files passing through their hands.

In the Shahpur case also, which was referred to by Mr. Trotter in the Report submitted on 9th June 1888, the Moharrir who was held responsible for the occurrence of the fraud was severely censured and fined one month's pay.

In the Dera Ghazi Khan District a candidate for employment in the Public Works Department was convicted in 1890-91 of fraudulently re-using a Court-fee stamp which had been already used, and was sentenced to a long term of imprisonment.

12. *Sales of Postage and Telegraph stamps.*—The sales of postage stamps both ordinary and service, and also of telegraph stamps, have increased considerably during the three years under report as will be seen from the following figures :—

		1888-89.	1889-90.	1890-91.
		Rs.	Rs.	Rs.
Postage ordinary	... ..	7,92,213	8,24,088	8,50,130
Ditto Service	... ..	3,41,076	3,56,871	3,90,281
Telegraph	... ..	2,37,953	2,24,882	2,55,833

The Provincial Superintendent of Stamps is responsible for the arrangements made for the custody and distribution of these stamps to local depôts, and the District Returns of sales and receipts are checked and errors corrected in this office, but the Heads of the Postal and Telegraph Departments apparently base their Reports entirely upon the figures furnished by the Accountant-General, and the District Returns submitted to this office are not referred to.

13. *Stock Balances.*—The following table shows the value of the stocks of stamps in all the districts of the Punjab at the close of each of the last three years. According to the sales of the year 1890-91, the stocks are rather more than enough for a year's consumption :—

	1888-89.	1889-90.	1890-91.
	Rs.	Rs.	Rs.
Judicial	30,59,749	30,75,858	33,58,312
Non-Judicial	16,42,916	16,87,641	17,51,219
Postage ordinary	8,14,714	9,14,168	9,24,349
Do. service... ..	2,52,508	3,43,446	3,78,392
Telegraph	6,70,180	5,26,662	5,46,015

14. *Miscellaneous.*—During the year I inspected 16 District and 19 Tahsil Stamp Depôts and 11 Record-rooms. Munshi Hari Chand also inspected 40 Tahsil Stamp Depôts, and 7 District Record-rooms. Inspections of Record-rooms are confined to seeing that stamps are properly punched.

The District Stamp Reports were submitted on the whole with commendable punctuality, and some of them, notably those submitted by Colonel Beadon, Lahore, Colonel Hutchinson, Gurdaspur, Mr. King, Dera Ismail Khan, Mr. Younghusband, Dera Ghazi Khan, Mr. Fagan, Hissar, and Kazi Muhammad Aslam Khan, Jhang, are particularly full and satisfactory.

LAHORE :

Dated 20th June 1891. }

R. M. DANE,

Offg. Superintendent of Stamps, Punjab.

No.		Date		Description		Amount	
1	2	3	4	5	6	7	8
1	1875	Jan 1		Balance		100.00	
2	1875	Jan 15		Received		50.00	
3	1875	Jan 30		Received		25.00	
4	1875	Feb 15		Received		75.00	
5	1875	Feb 28		Received		100.00	
6	1875	Mar 15		Received		150.00	
7	1875	Mar 30		Received		200.00	
8	1875	Apr 15		Received		250.00	
9	1875	Apr 30		Received		300.00	
10	1875	May 15		Received		350.00	
11	1875	May 30		Received		400.00	
12	1875	Jun 15		Received		450.00	
13	1875	Jun 30		Received		500.00	
14	1875	Jul 15		Received		550.00	
15	1875	Jul 30		Received		600.00	
16	1875	Aug 15		Received		650.00	
17	1875	Aug 30		Received		700.00	
18	1875	Sep 15		Received		750.00	
19	1875	Sep 30		Received		800.00	
20	1875	Oct 15		Received		850.00	
21	1875	Oct 30		Received		900.00	
22	1875	Nov 15		Received		950.00	
23	1875	Nov 30		Received		1000.00	
24	1875	Dec 15		Received		1050.00	
25	1875	Dec 31		Received		1100.00	

APPENDIX B.

STATEMENT OF COLLECTIONS OF STAMP DUTY ON PAUPER SUITS IN THE
PUNJAB, FOR THE OFFICIAL YEARS 1888-89, 1889-90 AND 1890-91.

1		2	3	4	5	6	7	8	9	10
DISTRICT.		Years.	Balance at the close of last year.	Balance since ascertained.	Total of columns 3 and 4.	Amount realized in the year.	Amount remitted under Commissioner's sanction during the year.	Amount of Commission paid to Sheriff.	Total of columns 6 to 8.	Balance remaining due, column 5, minus column 9.
Hissar	...	1888-89	18	...	18	...	18	...	18	...
		1889-90	...	77	77	...	...	...	...	77
		1890-91	77	...	77	...	77	...	77	...
Rohtak	...	1888-89	225	16	241	16	225	...	241	...
		1889-90	...	...	...	...	...	...	...	...
		1890-91	...	...	...	...	...	...	...	...
Gurgaon	...	1888-89	137	196	333	137	...	3	140	193
		1889-90	193	45	238	233	...	5	238	...
		1890-91	...	...	...	...	...	...	...	...
Delhi	...	1888-89	5,976	2,197	8,173	688	763	14	1,465	6,708
		1889-90	6,708	2,409	9,117	1,851	5,134	38	7,023	2,094
		1890-91	2,094	876	2,970	862	...	17	879	2,091
Karnal	...	1888-89	8	...	8	...	...	...	...	8
		1889-90	8	...	8	...	...	...	...	8
		1890-91	8	110	118	...	...	...	...	118
Amballa	...	1888-89	2,107	28	2,135	48	657	...	705	1,430
		1889-90	1,430	134	1,564	...	168	...	168	1,396
		1890-91	1,396	407	1,803	102	...	...	102	1,701
Simla	...	1888-89	...	...	...	...	...	...	...	...
		1889-90	...	...	...	...	...	...	...	...
		1890-91	...	...	...	...	...	...	...	...
Kangra	...	1888-89	701	112	813	202	228	4	434	379
		1889-90	379	126	505	60	...	1	61	444
		1890-91	444	906	1,350	8	81	...	89	1,261
Hoshiarpur	...	1888-89	1,408	824	2,232	720	936	...	1,656	576
		1889-90	576	429	1,005	292	...	...	292	713
		1890-91	713	129	842	362	153	7	522	320
Jullundur	...	1888-89	1,731	506	3,237	383	1,389	8	1,780	1,457
		1889-90	1,457	169	1,626	220	994	5	1,219	407
		1890-91	407	394	801	128	117	3	248	553
Ludhiana	...	1888-89	2,260	1,104	3,364	490	770	6	1,266	2,098
		1889-90	2,098	1,668	3,766	1,637	275	...	1,912	1,854
		1890-91	1,854	509	2,363	319	39	33	391	1,972
Ferozepore	...	1888-89	665	540	1,205	25	385	1	411	794
		1889-90	794	230	1,024	89	191	2	282	742
		1890-91	742	274	1,016	413	325	7	745	271
Multan	...	1888-89	281	296	577	282	47	...	329	248
		1889-90	248	275	523	167	...	...	167	356
		1890-91	356	100	456	100	...	...	100	356
Jhang	...	1888-89	...	103	103	7	96	...	103	...
		1889-90	...	51	51	15	11	...	26	25
		1890-91	25	285	310	102	...	1	103	207
Montgomery	...	1888-89	380	2,550	2,930	1,975	89	40	2,104	826
		1889-90	826	38	864	12	280	...	292	572
		1890-91	572	213	785	...	569	...	569	216
Lahore	...	1888-89	1,078	717	1,795	485	114	...	599	1,196
		1889-90	1,196	633	1,829	1,054	222	...	1,276	553
		1890-91	553	2,320	2,873	118	267	...	385	2,488

APPENDIX B.—concluded.

1	2	3	4	5	6	7	8	9	10
DISTRICT.	Years.	Balance at the close of last year.	Balance since ascertained.	Total of columns 3 and 4.	Amount realized in the year.	Amount remitted under Commissioner's sanction during the year.	Amount of Commission paid to Sheriff.	Total of columns 6 to 8.	Balance remaining due, column 5, minus column 9.
Amritsar	1888-89	400	945	1,345	346	234	...	580	765
	1889-90	765	1,820	2,585	743	136	...	879	1,706
	1890-91	1,706	554	2,260	134	1,090	...	1,224	1,036
Gurdaspur	1888-89	419	260	679	59	22	...	81	598
	1889-90	598	219	817	171	116	...	287	530
	1890-91	530	43	573	190	...	...	190	383
Sialkot	1888-89	2,038	718	2,756	305	964	3	1,272	1,484
	1889-90	1,484	1,319	2,803	872	8	...	880	1,923
	1890-91	1,923	863	2,786	245	932	2	1,179	1,607
Gujrat	1888-89	732	277	1,009	174	355	...	529	480
	1889-90	480	117	597	345	105	...	450	147
	1890-91	147	618	765	410	171	...	581	184
Gujranwala	1888-89	2,055	48	2,103	96	...	...	96	2,007
	1889-90	2,007	380	2,387	182	...	1	183	2,204
	1890-91	2,204	606	2,810	388	256	1	645	2,165
Shahpur	1888-89	907	307	1,214	120	...	...	120	1,094
	1889-90	1,094	87	1,181	195	23	...	218	963
	1890-91	963	795	1,758	340	736	5	1,081	677
Jhelum	1888-89	811	551	1,362	84	...	...	84	1,278
	1889-90	1,278	243	1,521	175	468	...	643	878
	1890-91	878	428	1,306	278	367	28	673	633
Rawalpindi	1888-89	253	1,070	1,323	298	154	...	452	871
	1889-90	871	358	1,229	241	178	...	419	810
	1890-91	810	1,201	2,011	329	529	...	858	1,153
Hazara	1888-89	56	285	341	279	...	5	284	57
	1889-90	57	226	283	123	14	...	137	146
	1890-91	146	929	1,075	872	113	20	1,005	70
Peshawar	1888-89	2,642	486	3,128	1,342	1,345	31	2,718	410
	1889-90	410	900	1,310	189	323	...	512	798
	1890-91	798	655	1,453	250	5	...	255	1,198
Kohat	1888-89	50	312	362	90	237	...	327	35
	1889-90	35	29	64	39	...	...	39	25
	1890-91	25	106	131	8	35	...	43	88
Banna	1888-89	663	735	1,398	190	682	4	876	522
	1889-90	522	388	910	297	276	6	579	331
	1890-91	331	604	935	298	190	6	494	441
Dera Ismail Khan	1888-89	121	1,095	1,216	143	20	2	165	1,051
	1889-90	1,051	44	1,095	44	350	1	395	700
	1890-91	700	29	729	28	...	1	29	700
Dera Ghazi Khan	1888-89	...	147	147	84	...	2	86	61
	1889-90	61	60	121	75	30	1	106	15
	1890-91	15	9	24	24	...	...	24	...
Muzaffargarh	1888-89	205	43	248	39	22	1	62	186
	1889-90	186	50	236	140	...	1	141	95
	1890-91	95	15	110	71	17	1	89	21
Total	1888-89	28,327	17,468	45,795	9,107	9,752	124	18,983	26,812
	1889-90	26,812	12,524	39,336	9,461	9,302	61	18,824	20,512
	1890-91	20,512	13,978	34,490	6,379	6,069	132	12,580	21,910

OFFICE OF SUPDT. OF STAMPS, PUNJAB; }
 Dated Lahore, 20th June 1890. }

R. M. DANE,
 Offg. Superintendent of Stamps, Punjab.

APPENDIX C.

Rawalpindi...	1888-89	...	31	...	2	33	31	...	2	...	2	...	...	25	...	...	19	25	16	20	61	...
	1889-90	1	37	13	...	50	37	...	13	...	13	...	...	16	...	...	20	21	17	17	53	2Mths.
	1890-91	...	25	...	...	25	25	...	...	...	...	...	...	30	...	...	14	17	11	13	130	...
Hazara ...	1888-89	...	85	...	2	87	60	1	3	1	...	...	2	...	...	...	2	2	2	2	125	...
	1889-90	...	44	...	6	50	32	1	7	3	2	...	2	...	...	...	1	1	1	1	10	...
	1890-91	...	75	...	...	75	55	1	1	...	...	...	...	...	...	...	1	1	1	1	200	...
Peshawar ...	1888-89	3	63	...	...	63	...	...	...	...	...	...	29	...	...	...	29	29	29	29	165	...
	1889-90	1	50	...	...	50	...	...	...	...	...	...	27	...	...	...	27	27	27	27	155	...
	1890-91	2	27	...	...	27	...	...	...	...	...	...	13	...	...	...	13	13	13	13	70	...
Kohat ...	1888-89	...	3	...	...	3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889-90	...	7	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1890-91	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bannu ...	1888-89	...	9	...	...	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889-90	5	3	2	8	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1890-91	4	11	...	2	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
D. I. Khan...	1888-89	...	17	...	2	19	17	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...
	1889-90	...	11	...	...	11	11	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...
	1890-91	...	10	...	...	10	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
D. G. Khan...	1888-89	...	14	...	2	16	14	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...
	1889-90	1	13	...	2	15	13	...	2	...	2	...	...	...	...	...	1	2	1	1	5	...
	1890-91	...	11	1	...	12	10	1	2	...	2	1	...	...	...	1	...	...	...	...	...	...
Muzaffargarh	1888-89	...	7	...	...	7	7	...	...	7	...	...	...	...	...	...	8	8	8	8	155	...
	1889-90	...	14	...	1	15	14	...	1	...	15	...	...	...	...	...	3	7	3	7	55	...
	1890-91	...	10	...	...	10	10	...	...	1	9	...	...	...	...	...	...	...	...	...	...	...
Total ...	1888-89	14	704	19	28	751	581	36	41	2	43	1	38	34	10	...	127	156	117	131	997	...
	1889-90	14	802	29	40	871	709	41	65	7	112	...	35	26	12	...	130	147	117	131	902	...
	1890-91	15	863	25	52	940	803	67	85	8	89	3	16	53	19	5	87	123	75	102	1045	...

The figures in columns 8, 9 and 10 are irreconcilable with those of column 7.

Columns 8 to 13 left blank by Deputy Commissioner.

Entries in column 8 should perhaps be in column 9.

