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1888-89

**Boards and Committees.**

Boards.



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*Proceedings for February 1890.*

Nos. 1-2.

PART A.

12447

**SUBJECT.**

**REFERENCES.**

Review of the Accounts and Reports of District Boards in the Punjab for the year 1888-89. ✓

7209 + 2400 = 9689 - 10515  
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BOARDS AND COMMITTEES DEPARTMENT.

BOARDS.

FEBRUARY 1890.

REVIEW OF THE ACCOUNTS AND REPORTS OF DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR 1888-89.

[ No. 1 ]

Proceedings of the Hon'ble the Lieutenant-Governor of the Punjab, in the Boards and Committees (Boards) Department,—No. 27, dated 21st February 1890.

READ—

The District Reports on the Accounts and Operations of District Boards for the year 1888-89.

REMARKS.—The reports from the districts of the Jullundur Division were delayed by the Commissioner and Superintendent, Mr. C. Hawkins (since retired), who eventually submitted them without any remarks by himself. The direction contained in paragraph 5 of the Punjab Government's Circular No. 90, dated the 3rd July 1889, that the three parts into which the report is divided should be capable of being detached from each other, has not been complied with in the reports from the Amritsar, Ferozepore, Pesháwar and Dera Gházi Khan Districts. As failure in this respect will in future necessitate the return of the reports to be re-copied, Commissioners are requested to see that it does not recur, and to themselves comply with the rule in recording their remarks on the district reports. The Lieutenant-Governor will be much obliged to Commissioners if they will also have remedied in the district reports, before submitting them, such defects as the absence or deficiency of information on subjects which under orders of Government have to be specially noticed, e. g., the education of women in medicine and midwifery and the provision of medical relief for women. These are objects to which in the present day most District Boards and not a few Municipal Committees may reasonably be expected to devote money and attention, the practical results of which should invariably be stated in the annual reports. Where no action has been taken the fact should be mentioned and the reason for inaction on the part of the Local Body explained. The proper treatment of subjects of interest and importance such as have been mentioned above need not, however, add to the length of the annual reports, which, hitherto, in many instances, have been far too prolix, and could with advantage have been shortened by the omission of much laboured explanation of petty increases or decreases of income and expenditure and details of unimportant Public Works executed and repaired.

## PART I.—CONSTITUTION.

2. *Appointment of District and Local Boards.*—In every district in the Province except Simla a District Board has now been constituted under Act XX of 1883. Local or Tahsíl Boards have also been constituted under the same Act in all but the following districts :—

Mooltan (one Local Board in the Mooltan Tahsíl).  
 Jhang.  
 Montgomery (one Local Board in the Dipálpur Tahsíl).  
 Shahpur.  
 Jhelum.  
 Ráwalpindi.  
 Pesháwar.  
 Kohát.  
 Dera Ismail Khan (Local Boards in two tahsís).  
 Dera Gházi Khan.

Local officers are not as a rule in favour of appointing Local Boards where they do not already exist, and, generally, it may be said that the work done by Local Boards has not been fruitful. In one or two districts the District Board has delegated certain of its powers to Local Boards, and where this has been done some interest in their work seems to have been engendered in the members of the Local Board ; but in most instances it appears that the Local Board is a body whose work is mainly confined to sending delegates to the District Board. The following facts regarding the number of meetings of Local Boards and the average attendance thereat illustrate this position. In Notification No. 528½ of 26th February 1884 it was laid down that Local Boards should ordinarily meet not less than six times in the year. This standard has only been reached in one-third of the districts where Local Boards have been established. None of the Local Boards of the Hazára or Muzaffargarh Districts met at all during the year, nor did the Local Board of Bannu Tahsíl. The Local Boards of Pipli, Wazirabad, Bhakkar and Leiah only met once, and there are ten other Local Boards which met only twice during the year. In as many as 35 Local Boards the average attendance of members at meetings was below 50 per cent. The Deputy Commissioner, Hazára, suggests the desirability of abolishing the Local Boards in that district, and the Deputy Commissioner, Bannu, observes that there is no real necessity for Local Boards in his district, as the District Board does all that is required. The most active Local Boards seem to be those of the Delhi Division, and those of the Ferozepore, Jullundur and Siálkot Districts.

3. *Meetings of District Boards.*—District Boards have been fairly active during the year. Under Rule XV of Notification No. 528½ of the 26th February 1884, a District Board is expected to hold an ordinary meeting not less than once in three months, or four times a year. The only District Boards that have failed to come up to this standard are—

Kángra	...	2 meetings.
Dera Ismail Khan	...	Ditto.
Dera Gházi Khan	...	Ditto.

The average attendance of members has been below 50 per cent. in the districts of Ludhiána, Jhang, Amritsar, Jhelum, Hazára, Pesháwar, Kohát and Dera Ismail Khan. The size of District Boards varies very greatly—from as many as 107 members on the Umballa District Board to 22 on the Amritsar Board. The main cause of this want of uniformity is that in some districts every member of each Local Board is also a member of the District Board. In other districts Local Boards delegate a certain number of their body as their representatives on the District Board. In districts

like Jhelum, Ráwalpindi and Pesháwar, where Local Boards have not been constituted, the number of members of the District Boards is necessarily large. Ethnological distinctions among the people also sometimes necessitate the appointment of members to represent the interests of special clans or tribes, and where these are numerous in a district the number of members is proportionately swelled.

4. *Constitution of Boards.*—In the following districts the system of election has not been introduced, *viz.*, Mooltan, Jhang, Montgomery, the Kulu Sub-Division of Kángra, Shahpur, Jhelum, Ráwalpindi, the districts of the Pesháwar Division except Hazára, and the districts of the Derajat Division. The official element on the Boards is naturally stronger also in these districts than elsewhere. As a rule, the Tahsildár is Chairman of the Local Boards, but in the following districts Local Boards were composed entirely of non-official members :—

Delhi,—all three tahsils.  
 Kángra,—Hamirpur Tahsíl.  
 Hoshiárpur,—all four tahsils.  
 Jullundur,—Jullundur Tahsíl.  
 Ferozepore,—four tahsils.  
 Gurdáspur,—three tahsils.  
 Siálkot,—five tahsils.

Deputy Commissioners are in all cases Chairmen of District Boards, except in the case of Siálkot, where a Native gentleman has been elected Chairman. The Amritsar District Board used to be presided over by a non-official member, but the scheme was unsuccessful, and great improvement is reported in the working of the Board since the Deputy Commissioner was appointed Chairman. In districts where the elective system is in force the number of members elected to the District Boards exceeds the number of nominated members, except in the Ferozepore District, where there are 15 nominated members and 13 elected. The statement appended (I) shows the constitution of District and Local Boards for each district in detail. In filling up sub-columns 1 and 5 of column 6 some slight difference in method has been observed by District Officers. As a rule, it is laid down that Chairmen of Local Boards shall be *ex-officio* members of District Boards. In some districts such Chairmen have been relegated to sub-column 3 (elected) as they have been considered to be delegates of a body that is mainly composed of elected members; but as in many cases these Chairmen are Tahsildárs they have been included under 'officials,' column 5. This explanation is necessary, because in some districts the number of officials on the Boards is returned as larger than the total of *ex-officio* plus nominated members, which would give the impression that officials come forward as candidates for election, which is not the case.

5. *Elections.*—Elections were held during the year in most of the districts where the elective system is in force. As a rule candidates do not come forward readily, and the electors take but a lukewarm interest in the contest. For instance, when elections were held in the Háfizabad and Wazirabad Tahsils of the Gujránwála District no candidates came forward for election, and the vacancies were consequently filled up by Government under Section 11 (3) of the Act. Since the close of the year a similar application has been made as regards the Gujránwála Tahsíl. In Siálkot much greater interest seems to be taken, as from 30 to 70 per cent. of the electors attended the poll at the various elections. In the Lahore District, of the vacancies of elected members occurring only one was contested, in which 92 out of 200 electors came to the poll. The Gurdáspur report shows that, whereas in 1884 the number of candidates who came forward to fill 48 vacancies in certain zails was 370 and 4,858 votes were polled, this year to fill the same vacancies 73 candidates came forward, polling 2,294 votes. The Deputy Commissioner, Delhi, also notes that the comparative keenness

at elections that was evinced when the system was first introduced is dying out. In Karnál the following vacancies occurred:—

TAHsil	Number of vacancies	Number of candidates	Percentage of voters who came to poll.
Karnál ... ..	10	12	21
Pánipat ... ..	10	25	60
Kaithal ... ..	10	31	94

These figures seem to show a certain amount of interest in the result of elections. In the Umballa District no elections were held, though under the rules in force one-third of the members of the Local Boards should have gone out of office. This omission has not been explained, but the Deputy Commissioner has taken steps to ensure that vacancies occurring shall in future be filled up according to the prescribed rule. In Kángra there were no contests, the outgoing members being re-elected in all cases. Of 22 vacancies occurring in Jullundur, 8 were contested. In half of the contested cases a new candidate was returned. No elections were held in Ludhiána, but here also no explanation has been given. On the whole candidates are not eager to come forward for election, men of good standing shrinking from the chance of what they consider the shame of a defeat.

6. *Sub-Committees.*—In many districts *Sub-Committees of Finance, Dispensaries, Education and Public Works* were formed, but little information is given as to the amount or nature of the work performed by them. In Gurgaon a *Sub-Committee for promoting reduction of expenditure at marriages* is said to have done good work, though perhaps it is a subject not directly pertaining to the province of a District Board. It is requested that the subject of the appointment of *Sub-Committees* and the work done by them may receive special notice in future annual reports.

7. *Proceedings set aside by Commissioner or Deputy Commissioner.*—Proceedings of the District Board, Gujranwála, regarding the appointment of a Secretary were set aside by the Commissioner. Similarly, proceedings of the Jhelum District Board proposing to appoint *Hakíms payable from District Funds* were quashed as opposed to the general policy of Government. Proceedings of the District Board, Ráwalpindi, concerning the curtailment of expenditure on existing dispensaries in order to provide for new ones were also set aside by the Commissioner, as also two proposals of the District Board, Shahpur, to grant gratuities.

8. *Rules framed during the year.*—Rules regarding the employment of compounders by Local Bodies and the purchase of European medicines, the grant of rewards, and stores and plant were framed by Government during the year.

Rules for the conduct of business under Section 26 of the Act were framed by many District Boards during the year. Rules for the delegation of duties of the District Board to Local Boards have not yet generally been framed.

9. *Boundaries.*—The area under the Pipli Local Board of the Umballa District has been diminished, and that under the Kaithal Local Board of the Karnál District has been increased by the transfer of the Pehowa Iláka from Pipli to Kaithal. Two small Municipalities in the Dera Tahsil of the Kángra District and one small Municipality in the Hamírpur Tahsil of the same district have been abolished during the year, and their area added to that of the Local Board concerned.

## PART II.—ACCOUNTS.

10. The following statement shows against each major head of the budget the estimated and actual income and expenditure of the several District Funds in 1888-89 as compared with the receipts and charges in 1887-88. The detailed accounts of the year under review are appended (Statement II):—

RECEIPTS.	Accounts,	Estimates,	Accounts,	CHARGES.	Accounts,	Estimates,	Accounts,
	1887-88.	1888-89.	1888-89.		1887-88.	1888-89.	1888-89.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
L.—Land Revenue...	2,471	3,200	69,404	1—Refunds ...	738	1,000	232
VI.—Provincial Rates	19,79,788	19,95,000	20,28,056	15—Post Office ...	13,046	20,000	48,763
XII.—Interest ...	...	...	954	18—General Administration.	1,09,195	1,29,000	1,16,894
XIII.—Post Office ...	11,128	12,000	39,281	20—Police ...	12,102	16,000	12,281
XVII.—Police ...	33,846	40,000	38,152	22—Education ...	4,91,759	5,22,000	4,93,226
XIX.—Education ...	47,457	41,000	42,819	24—Medical ...	2,73,317	3,00,000	2,83,181
XX.—Medical ...	13,900	10,000	9,968	26—Minor Departments	1,18,484	1,30,000	1,22,134
XXI.—Minor Departments.	56,176	54,000	69,833	29—Superannuations ...	7,717	3,000	1,460
XXV.—Miscellaneous...	86,669	97,000	44,028	30—Stationery and Printing.	3,560	5,000	4,916
XXX.—Irrigation Minor Works.	2,579	...	1,405	32—Miscellaneous ...	73,493	50,000	46,872
XXXII.—Civil Works ...	1,87,436	1,91,000	1,57,383	43—Irrigation Minor Works.	335	...	381
Contributions ...	14,888	...	8,846	45—Civil Works (in charge of Civil Officers).	9,480	11,000	8,789
Advances ...	...	...	288	46—Civil Works (in charge of Public Works Department Officers).	9,58,885	11,38,000	10,60,135
				Advances ...	86	...	875
				Contributions ...	4,08,075	3,73,000	4,00,391
Total ...	24,36,338	24,43,200	25,10,417	Total ...	24,80,272	26,98,000	26,00,530
Opening balance ...	13,69,698	13,25,800	13,25,764	Closing balance ...	13,25,764	10,71,000	12,35,651
GRAND TOTAL ...	38,06,036	37,69,000	38,36,181	GRAND TOTAL ...	38,06,036	37,69,000	38,36,181

11. The Lieutenant-Governor notes with satisfaction the increase of outlay incurred by the Boards on Public Works and the consequent reduction of the balances at credit of the District Funds from Rs. 13,69,698 at the beginning of 1887-88 to Rs. 12,35,651 at the end of 1888-89. Each District Board is required to maintain permanently a balance equal to 10 per cent. of its income, and in many districts it is desirable and possible to keep a further sum in reserve to meet any extraordinary deficiency of income or increase of expenditure that might become inevitable in times of severe scarcity or famine when the collection of the Local Rate would have to be

suspended and relief operations undertaken. The maintenance of balances in excess of these limits, however, is unnecessary and tends to defeat the object with which the local rate was imposed, and the Lieutenant-Governor will be glad if Commissioners and Deputy Commissioners will consider how the accumulations now standing at credit of the several District Boards can best be utilized. Much remains to be done throughout the Province in the way of improving communications and providing necessary public buildings and sanitary and other works, and it is not satisfactory that where funds are available for these purposes they should be neglected and the money hoarded to no advantage. In the Hissar and Jhang Districts the balances are now nearly five times greater than they were at the beginning of 1884-85; in Karnál, Rohtak, Gurdáspur, Ferozepore and Shahpur they have doubled or nearly doubled during the same period; the amounts at credit of the District Funds of Umballa, Jullundur and Jhelum are also now much larger than they were five years ago. Possibly the failure to fully utilize the current income of the District Funds which these results indicate is due partly to an imperfect understanding of the orders contained in the Punjab Government Resolution No. 484 S., dated the 24th September 1883. The condition that District Boards must obtain special sanction in each case for the works for which they proposed to appropriate the balances made available by these orders referred only to the balances in excess of a certain limit which had already accumulated, and was not intended to apply to future surpluses of income over expenditure. These the Punjab Government desired should be available for appropriation under ordinary rules, the surplus income of one year being spent, if possible, in the next or any following year. The contrary view appears, however, to have been acted on, with the result that the grants for each year have been limited to the income of the year and the surpluses of previous years allowed to remain unappropriated and swell the balance. Recent instructions from the Government of India in the Financial Department have made it necessary to revise the Punjab Government's orders of September 1883, and the opportunity will be taken in doing this to make clear to District Boards the conditions under which the balances at their credit may in future be appropriated. In these conditions the necessity of obtaining the previous sanction of Government to utilize the available balances will be dispensed with except when the amount proposed for appropriation is considerable; and the Lieutenant-Governor trusts that the Boards will then experience no difficulty in having placed at their disposal at the beginning of each year as much money as may be available and can be spent to advantage. The accumulation of balances, however, is due in far greater degree to the general absence of system in the prosecution of Public Works by District Boards; for, as a matter of fact, for many years past the annual outlay has been much below the annual grant. Each District Board will do well to prepare, as soon as possible, a list of proposed Public Works, and after it has been sanctioned by the Commissioner or by the Government, as may be necessary under the rules, proceed to have plans and estimates drawn up and approved by the prescribed authorities. The works should be entered in the list in the order of their relative importance and urgency, and the preparation of the plans and estimates should be expedited in order that there shall be no want of complete projects to be taken in hand in each year while funds for the purpose are available. A programme of local Public Works having thus been got ready for each district, no difficulty need be experienced in fully utilizing the income of the District Fund and the sayings of previous years now lying to the credit of the Boards. The charge for the employment of the Provincial Public Works Department in the execution of local works is now a very moderate one, and that agency will in most cases be made available for the purpose where the local establishment cannot be depended on.



12. The overdrawal of its account by Rs. 2,115 by the District Board of Dera Gházi Khan has formed the subject of special enquiry, and measures have been taken by the Board to bring its balance up to the prescribed minimum of 10 per cent. of income in the current year. The balance of the Muzaffargarh District Fund on 31st March 1889 was also deficient, and steps should be taken to raise it to the required figure.

13. The receipts and charges of the several District Funds amounted respectively to Rs. 25,10,417 and Rs. 26,00,530 as compared with Rs. 24,36,333 and Rs. 24,80,272 in the previous year. The estimated income and expenditure of the year were Rs. 24,43,200 and Rs. 26,98,000. A not inconsiderable amount of new income and expenditure was brought upon the accounts of 1888-89 under the heads XIII and 15—Post Office, by the transfer to the District Boards of Jhang, Dera Ismail Khan and Bannu of the mail-cart services in these districts previously maintained by Government. With this exception no addition of any importance was made to the various classes of receipts and charges controlled by District Boards.

14. As in previous years the income of the Funds administered by these Bodies was derived principally from the Local Rate including, where separately imposed, the Road, Education and Post cesses. Of these the share assigned for local purposes under Acts V of 1878 and XX of 1883 was Rs. 20,23,056, or four-fifths of the net collections, and amounted to nearly 81 per cent. of the total receipts of the Funds. Of the expenditure incurred by the Boards, the proportion devoted to Public Works was between 40 and 41 per cent. About 19 and 11 per cent. respectively were spent on education and medical relief.

15. The principal receipts and charges are noticed in the following paragraphs :—

*I.—Land Revenue.*—The increase in 1888-89 is to a great extent nominal, being in fact the result of revised classification, whereby the sale proceeds of trees, grass, &c., have been transferred from XXV—Miscellaneous to this head. The Lieutenant-Governor understands that these receipts are to a great extent really income derived from arboriculture, and His Honor thinks that, if so, they would be more appropriately classed in the accounts under the same head as the expenditure on arboriculture, *viz*, “Minor Departments.” The Accountant-General is requested to consider this suggestion and to carry it out if he sees no objection. Another item which seems to be out of place under the head now in question is the sale proceeds of waste paper in District Board Offices. There is no analogy between this income and the Revenue Record-Room Receipts of the Imperial and Provincial Accounts; and it should apparently be transferred to XXV—Miscellaneous.

Nearly a fourth of the total income by sale of trees, &c., was realized in the Siálkot District alone, where these receipts amounted to Rs. 15,690, or about Rs. 5,000 more than in the previous year. A large number of old trees in this district were destroyed by storms in 1888-89, but the Deputy Commissioner attributes the increase of receipts partly also to supervision of sales by the Presidents of the Local Boards personally.

*VI.—Provincial Rates.*—Conditions unfavourable to the Land Revenue and consequently to the Local Rate caused a decrease of from Rs. 2,000 to Rs. 3,000 in the District Fund share of the latter in each of the districts of Pesháwar, Kohát and Bannu. A deficiency of about Rs. 3,000 in the local share of the revenue in the Rohtak District is attributed to a reduction of canal irrigation due to seasonable rains. In all the other districts the receipts were either practically equal to, or in excess of, the collections of the previous year. An increase of about Rs. 14,000

in Umballa is the result of a revision of the Land Revenue assessment and to the same cause is due the additional revenue, amounting to Rs. 6,000 and Rs. 4,000 respectively, realized in Karnál and Ferozepore. From the income of the District Boards under the present head, or, in other words, from the share of the Local Rate assigned to the District Funds under Section 9 of Act XX of 1883, was recovered, as usual, on behalf of the Provincial Revenues, the contribution for Provincial Departments authorized in Section 37 of the Act. This contribution after adding and deducting the amounts payable to and by the Funds on account of Provincial Properties, Public Works and Other Services transferred to the Boards for management amounted to Rs. 3,91,545.

XIII and 15—*Post Office*.—The details of these receipts and charges are as follows:—

	Income.	Expenditure.
	Rs.	Rs.
Mail-Cart Service, Chichawatni to Jhang (Jhang District) ...	7,667	9,563
Mail-Cart Service, Bhakkar to Pezu (Dera Ismail Khan District) ...	11,744	15,401
Mail-Cart Service, Pezu to Edwardes-abad (Bannu District) ...	8,110	10,915
Mail-Cart Service, Khushálgarh to Kohát (Kohát District) ...	11,571	11,032
Ekka Dák Service, Sohna to Gurgaon (Gurgaon District) ...	189	453
Grants to private dák services in the Rohtak, Karnál and Hoshiárpur Districts ...	...	1,394
	-----	-----
Total ...	39,281	48,763

The mail-cart lines in the Jhang, Dera Ismail Khan, Bannu and Kohát Districts are subsidized by the Imperial Postal Department, and the first three also received grants-in-aid from the Provincial Revenues. The Provincial grants, amounting in each case to Rs. 2,400, are not, however, included in the income stated above, as they are adjusted by reduction of the contribution mentioned in the preceding paragraph. The Kohát line was worked at a profit, as was also the line in the Jhang District, the income of which, as explained above, is understated by Rs. 2,400. The expenditure on the lines in Dera Ismail Khan and Bannu exceeded the income, including the Provincial contributions, by Rs. 1,257 and Rs. 405 only respectively, and these lines are also practically self-supporting. These results are satisfactory, but every effort should be made by attention to the income and economical working to dispense with the Provincial contributions, which should not be regarded as permanent. The circumstances under which the Mail-Cart Services in Jhang, Dera Ismail Khan and Bannu were maintained at considerable cost to the Provincial Revenues previous to their transfer to the Boards on 1st April 1888 do not now exist, and the Lieutenant-Governor trusts that it may be possible in the near future to relieve the Provincial Revenues of all charges in connection with them. The *ekka dák* service in Gurgaon, which was started only in November 1888, receives a subsidy of Rs. 240 per annum from the Imperial Postal Department, and is expected to be self-supporting.

18.—*General Administration.*—The following are the details of this expenditure:—

	1887-88.	1888-89.
	Rs.	Rs.
Office Establishments of District Boards ...	83,360	89,233
Do. Contingencies ditto ..	20,118	21,276
Clerks in Deputy Commissioners' Offices ...	5,717	6,385
	-----	-----
Total ...	1,09,195	1,16,894
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In the review by Government of the District Fund Accounts for 1887-88 (Punjab Government Proceedings No. 476 S.—Boards, dated the 12th September 1889) notice was taken of the apparently excessive strength of the District Board's Office, Karnál, and the extraordinarily large number of peons employed by the Boards of Amritsar and Jullundur. A reduction has since been effected in Amritsar, but no explanation has yet been received from the Jullundur and Karnál Boards, and in the accounts for the year now under review the cost of Establishments and Contingencies in these offices exceeds that of the previous year by Rs. 520 and Rs. 1,966 respectively. The increase in the Jullundur District is stated to be "in Contingencies," and in the case of Karnál it is explained to be the difference between a whole year's and four months' salary of the Board's Secretary, who was appointed in December 1887. In both cases, however, the same scales of establishment appear to have been maintained in 1888-89 as in 1887-88, and the Commissioners of the Divisions are therefore requested to have the explanations asked for by Government expedited.

The District Board of Umballa increased the cost of its establishment by Rs. 2,593 by appointing an English Secretary, a Náib-Názir and a Farásh, but reduced the contingent expenditure by Rs. 728. The Deputy Commissioner has presumably satisfied himself that the appointment designated Náib-Názir is really required: the necessity for it is not apparent without explanation. The Commissioner of the Delhi Division is requested to direct the early submission of the explanation regarding the expenditure of the District Board, Umballa, on postage which was asked for in the review of the accounts of 1887-88.

The office establishments paid from District and Municipal Funds has formed the subject of a recent Resolution of the Punjab Government (No. 2546, dated 10th December 1889), and further examination of the expenditure on this account in 1888-89 is not therefore necessary. The attention of Commissioners and Deputy Commissioners has been drawn to the very considerable increase in the cost of these establishments which has taken place since 1st January 1884, and if reductions are possible, the Lieutenant-Governor trusts they will be carried out. The principle that all work connected with District Boards and Municipal Committees shall be paid for by these Bodies should of course be insisted on, but it is obviously most desirable that there should be no extravagance in this direction.

The necessity for the issue of precise instructions to District Boards as to the kind of charges which should be classed as office contingencies is again apparent, and the Lieutenant-Governor will be much obliged if the Accountant-General will take early steps to revise the present classification. The follow-

ing among other misclassifications occur under the head in question in the accounts of 1888-89:—

Delhi	...	Expenses of a law suit connected with a road.
Hoshiárpur	...	Printing charges.
Ráwalpindi	...	Travelling allowance of Veterinary establishment.

*XVII and 20.—Police.*—Under this head are exhibited the receipts and charges of cattle-pounds managed by District Boards. In the year under review six cattle-pounds in the Sirsa Tahsil were transferred to the District Board, Hissar; the District Board of Rohtak established three new pounds; and the Municipal pounds in Haripur, Sujánpur and Jowálamukhi were taken over by the District Board of Kángra on the abolition of these Municipalities. Of an increase of Rs. 1,617 in the income of the cattle-pounds under the District Board, Umballa, Rs. 1,000 is reported to be “a nominal increase, since refunded,” and the remainder a “real increase due to an economy in the purchase and storage of fodder.” These explanations are not understood and no delay should be allowed to occur in reporting the system of cattle-pound accounts in Umballa to the Accountant-General for approval, if this has not already been done.

*XIX and 22.—Education.*—The detailed accounts are as follows:—

<i>Receipts.</i>		1887-88.	1888-89.
		Rs.	Rs.
School Fees	...	40,992	40,078
Contributions	...	3,744	822
Miscellaneous	...	2,721	1,919
Total	...	47,457	42,819
<i>Charges.</i>			
Grants to the Punjab University	...	2,691	3,321
Inspection	...	12,690	13,480
Schools, general	...	3,48,666	3,60,287
Schools, special	...	1,523	318
Grants-in-aid	...	76,477	67,952
Scholarships	...	40,835	42,095
Miscellaneous	...	8,877	5,773
Total	...	4,91,759	4,93,226

Although the income from school fees in the Province as a whole was not much below the amount realized in the previous year, the accounts show that in most districts there was a decrease, which was due to the exemption of the children of agriculturists from the payment of the reduced fees formerly paid by them. A considerable increase, however, took place in Amritsar, Shahpur and Jhelum, and the improvement in these and a few other districts helped to raise the Provincial total to the amount collected in 1887-88. The increase in Shahpur is due to the imposition of fees for the first time in the “Davies” School. The contributions to District Funds and the miscellaneous receipts of the Boards in connection with education call for no remark. The expenditure incurred on education by District Boards in 1888-89 has been noticed at some length in the Education Report for the year and need not be further examined. Compared with the outlay in 1886-87 it is much less and with that of 1887-88 not materially greater, but the expenditure in 1886-87 included very considerable grants for the establishment of scholarships in the Aitchison College, and if these are excluded it will be found that a substantial increase has been made in the allotments for education from the District Funds since 1886-87. The money specially made available to the Boards in

that year for the promotion of primary education has since in great part been devoted to the purpose in most districts, and where this is not the case the Boards have been required to take immediate measures to fulfil their obligations in this direction.

The attention of the Director of Public Instruction is invited to the remarks made in the Lieutenant-Governor's review of the District Fund Accounts of 1887-88 regarding the expenditure which is charged against the District Funds under the head "Education, Inspection," and he is requested to submit an explanation of these charges on an early date.

*XX and 24—Medical.*—The following receipts and charges are adjusted under this head :—

	Receipts.	
	1887-88.	1888-89.
	Rs.	Rs.
Hospital Receipts ... ..	4,887	6,047
Sales of medicines ... ..	...	555
Miscellaneous ... ..	9,013	3,366
<b>Total</b> ... ..	<b>13,900</b>	<b>9,968</b>
<i>Charges.</i>		
Medical Establishment ... ..	15,289	12,100
Vaccination and Sanitation ... ..	51,629	57,767
Hospitals and Dispensaries ... ..	2,03,878	2,10,134
Lunatic Asylums ... ..	209	364
Medical Schools and Colleges ... ..	2,312	2,806
Refunds ... ..	...	10
<b>Total</b> ... ..	<b>2,73,317</b>	<b>2,83,181</b>

Great diversity of practice is again apparent in the classification of the receipts. In some districts interest on investments belonging to dispensaries managed by Boards is classified under XII—Interest, while in others the same item is shown under XX—Medical "Miscellaneous." Similarly, contributions from Municipalities towards the cost of vaccination establishments and dispensaries and for other medical purposes are classed variously as Hospital Receipts and Miscellaneous. The Lieutenant-Governor will be much obliged if the Accountant-General will take early steps to secure correct classification of the income in greater detail, as suggested in His Honor's review of the accounts of 1887-88. In particular he is requested to arrange for the exhibition of the receipts and charges of Leper Asylums, including contributions from one district to another for the maintenance of lepers, separate from those of hospitals and dispensaries. There are Leper Asylums in several districts, and in view of proposed legislation for the segregation of lepers, it is desirable that the financial position of these institutions and the extent to which District Boards already contribute for the maintenance of lepers should be easily ascertainable from the accounts.

The Lieutenant-Governor observes that the District Board of Siálkot pays for the maintenance of lepers from that district at the Tarn Taran and Serai Dakhni Asylums in Amritsar and Jullundur, but makes no charge for the lepers from other districts supported in its own asylum at Báwa Lakhan. There seems to be no reason why the cost of maintaining lepers from other districts in the Báwa Lakhan Asylum should not be recovered and credited to the Siálkot District Fund, and the District Board should in future apply to the districts concerned for the amounts due by them on this account.

Of the expenditure shown against the head "Medical Establishment" Rs. 1,661 and Rs. 5,458 apparently represent the cost of dispensaries in Kohát and Hazára, and should have been classed under "Hospitals and Dispensaries." Deducting these, the remaining details are (1) Rs. 3,418, the pay of Hakims employed in the Gujranwála, Lahore, Ferozepore, Kángra, Gurgaon, Rohtak, Bannu and Pesháwar Districts; (2) Rs. 1,203, the cost of quinine purchased in Ferozepore and Hissar for distribution in the villages during the prevalence of fever; (3) Rs. 262 of cholera charges in Ferozepore and Hazára; and Rs. 97 for country medicines and miscellaneous in Pesháwar. Expenditure of the same character in the other districts appears to have been included in the cost of hospitals and dispensaries, and, as was suggested in the review of accounts for 1887-88, precise instructions from the Accountant-General appear to be necessary to secure uniformity of classification here also.

The decrease of expenditure on Hakims in the Gujranwála District from Rs. 2,247 to Rs. 1,776 is satisfactory. In no other district apparently is the cost of Hakims so considerable, and the District Board of Gujranwála will do well to consider whether the number of this class of practitioners in its employment cannot be reduced.

The practice of distributing quinine in the villages during the prevalence of fever is now very general, and the system of employing Hospital Assistants to itinerate for the purpose of affording medical relief to the people in their homes in times of sickness is gradually being extended. The question whether medicines so distributed should be given free of charge is suggested by a remark on the report of the District Board by the Commissioner of Delhi, and deserves the careful consideration of all District Boards.

The Lieutenant-Governor views with satisfaction the increased attention which is being given by District Boards generally to the subject of the education of women in obstetrics and the provision of medical relief for women. In some districts stipends have been granted for the support of women sent for instruction to the hospitals and classes at Lahore, Amritsar and elsewhere; in others qualified midwives have been entertained to practise and teach midwifery; and in some liberal contributions have been made for the support and improvement of one or other of the principal female hospitals in the Province.

*XXI and 26—Minor Departments.*—The details of the account "Minor Departments" are as follows:—

	1887-88.	1888-89.
<i>Receipts.</i>	Rs.	Rs.
Botanical and other Public Gardens ...	20,107	23,918
Receipts connected with Horse and Cattle breeding.	1,027	117
Experimental Cultivation ...	18	18
Public Exhibitions and Fairs ...	32,458	44,593
Miscellaneous ...	2,566	1,187
<b>Total</b> ...	<b>56,176</b>	<b>69,833</b>
<i>Charges.</i>		
Botanical and other Public Gardens (including Arboriculture).	86,602	86,166
Veterinary charges ...	16,908	20,491
Experimental Cultivation ...	...	1,593
Public Exhibitions and Fairs ...	13,929	12,816
Miscellaneous ...	1,045	1,068
<b>Total</b> ...	<b>1,18,484</b>	<b>1,22,134</b>

The sales at the cattle fairs held in the Hissar and Rohtak Districts were much larger than in the previous year, and the income from fees at these fairs increased in proportion. The net result of the contract with the Local Government under which these fairs are managed by the District Boards was a clear gain to the Boards of Rs. 11,613 and Rs. 5,672 respectively. The principal item in the expenditure classed under "Minor Departments" is the cost of arboriculture, which amounted to Rs. 41,478 as compared with Rs. 43,089 in the previous year. The subject of arboriculture has been treated in a separate report, and does not call for further notice here. The Lieutenant-Governor is glad to notice an increase in the sum spent by District Boards under the head Veterinary Charges. Veterinary Assistants were employed by the Boards in most districts, and a number of stipendiary students were in training for local service in the Veterinary College at Lahore. The only districts in which no expenditure at all was incurred on any of these accounts are Pesháwar, Kohát and Bannu.

29—*Superannuation.*—With one exception, *viz.*, a gratuity of Rs. 540, disbursed by the District Board, Kángra, the superannuation allowances granted from the District Funds in 1888-89 do not appear to have been reported for the previous sanction of the Local Government. The omission is apparently due to a misunderstanding on the part of Boards as to the procedure to be followed in respect of such grants, but the Lieutenant-Governor trusts that it will not recur again after the clear instructions on the subject which were given to Local Bodies in the Lieutenant-Governor's remarks on the accounts of 1887-88.

XXV and 32—*Miscellaneous.*—In the following statement are compared the miscellaneous receipts and charges of the two years 1887-88 and 1888-89:—

	1887-88.	1888-89.
	Rs.	Rs.
<i>Receipts.</i>		
Rents (Staging Bungalows and Serais) ...	18,613	19,916
Sale of old stores and materials... ..	532	1,214
Miscellaneous ... ..	67,524	22,898
Total ...	86,669	44,028
<i>Charges.</i>		
Donations for charitable purposes ...	616	482
Rewards for destruction of wild animals and snakes ... ..	18,906	13,949
Petty Miscellaneous Establishments ...	18,393	20,493
Miscellaneous charges ... ..	25,778	5,584
Refunds ... ..	9,800	6,364
Total ...	73,493	46,872

There has been no actual falling-off in the income formerly adjusted under this head, but, as has already been explained (section I—Land Revenue, above), the bulk of the receipts have undergone a change of classification. The Accountant-General has been asked to examine the details of the

miscellaneous income of the Boards and to issue such instructions as may be necessary for their correct classification in future. He will now be requested to extend the enquiry to the miscellaneous charges also, as there are several items of expenditure included in the amounts adjusted against this head which should apparently have been taken against other heads in the accounts.

Owing to the discontinuance of rewards for the species "Afaís" and partly also to the payment of rewards having been entrusted only to officers in charge of police stations, there was a decrease of Rs. 7,522 in the expenditure incurred by the District Board, Delhi, for the destruction of snakes. In Karnál, on the other hand, the charges on this account rose from Rs. 3,457 to Rs. 5,741, the increase being due to extended operations and the raising of the reward for killing cobras to the scale approved by Government.

The charges described as "Petty Establishment" are for the most part connected with the maintenance of dák bungalows and serais.

*XII and 45 and 46—Civil Works.*—The following are the details of the receipts and expenditure under this head :—

	1887-88. Rs.	1888-89. Rs.
<i>Receipts.</i>		
(a) Adjusted by the Accountant-General—		
Ferry Receipts ...	1,64,846	1,48,760
Rents ...	2,864	3,889
Sales of land, houses, &c. ...	4,778	2,575
Miscellaneous... ..	14,641	1,366
Total ...	1,87,129	1,56,590
(b) Adjusted by the Examiner, Public Works Department—		
Public Works Receipts ...	307	793
GRAND TOTAL ...	1,87,436	1,57,383
<i>Charges.</i>		
(a) Adjusted by the Accountant-General—		
Ferry Charges ...	9,480	8,789
(b) Adjusted by the Examiner, Public Works Department—		
Public Works—		
Original Works—		
Buildings ...	66,171	70,747
Communications ...	1,65,353	2,14,096
Miscellaneous Public Improvements ...	99,923	58,305
3,31,447	3,43,148	
Repairs—		
Buildings ...	60,016	73,254
Communications ...	4,24,850	4,93,691
Miscellaneous Public Improvements ...	46,109	48,578
5,30,975	6,15,523	
Establishment ...	94,539	99,551
Tools and Plant ...	1,925	1,913
9,58,886	10,60,135	
GRAND TOTAL ...	9,68,366	10,68,924



The ferry income of the District Board, Amritsar, which declined somewhat in 1887-88, more than recovered itself in the year under review in consequence chiefly of the leasing of the tolls on the important ferry at Wazír Bhular which had for many years previously been under direct management. There was a substantial increase in the ferry receipts of the Ferozepore District also. But in Karnál and Ludhiána the collections were considerably less than in the previous year, and in Dera Gházi Khan the retransfer of the Koreshi ferry from the Board to Government reduced the District Fund income by nearly Rs. 16,000. The decrease in Karnál is due to a reaction following on losses to the contractors by over-speculation in previous years, and in Ludhiána it is the result of the Sutlej having become fordable during some months of the year since the opening of the Sirhind Canal. The disadvantage at which the District Board of Gurdáspur believes itself to be in the collection of its ferry income is not quite understood. If there is in reality any deficiency in the powers with which the Board has been invested in this behalf and in the ferry rules it should be separately represented.

Nearly a half of the miscellaneous receipts under this head in 1887-88 is due to a refund of money irregularly withdrawn from the District Fund, Karnál, in 1886 for a project which was eventually abandoned.

### PART III.—PUBLIC WORKS.

16. The following remarks regarding the outlay by District Boards on Public Works are for the most part extracted from the report on the same by the Examiner, Public Works Accounts, from which are also taken the appended abstracts (A, B and C) of the expenditure on original works.

The Examiner's review shows that whereas the total amount placed at the disposal of the Boards for outlay in 1888-89 was Rs. 12,62,089, the sum actually spent was only Rs. 10,60,135, and that this lapse of budget provision occurred in all the districts except Pesháwar. The Simla District is excluded because no Public Works outlay is incurred in it from District Funds. In twelve districts the average amount which lapsed does not exceed Rs. 1,000, and the expenditure may be said to have been practically equal to the grants. But in the seventeen others the unutilized portions of the grants ranged from Rs. 3,600 to Rs. 37,000. The largest lapses took place in Umballa, Ludhiána, Gujránwála, Gujrá, Dera Gházi Khan and Dera Isnail Khan, where the outlay was as much as from Rs. 12,000 to Rs. 37,000 below the allotments. These results are not satisfactory, and seem amply to establish the conclusion stated in paragraph 11 above that the large accumulations in the District Fund balances are the result not so much of deficient budget allotments, but principally of the failure of the Boards to make full use of the allotments. This failure seems to be due to the absence of a programme of approved Public Works such as has already been described, without which budget provision must inevitably precede the preparation of plans and estimates and lapse if there is any delay in completing the latter and getting them approved. The Lieutenant-Governor trusts that District Boards will, now that their attention has been drawn to the subject, do all in their power to prevent such lapses of budget provision as have been brought to notice by the Examiner, and endeavour to make full use of the District Funds in the active prosecution of approved projects.

"The following table contrasts the outlay by departmental and service heads during the year with the Budget and Revised Estimates and with the outlay of 1887-88:—

Departmental and service heads.	1887-88.		1888-89.		OUTLAY OF 1888-89.					
	Outlay.	Estimate.		Outlay.	More than			Less than		
		Budget.	Revised.		Budget estimate.	Revised estimate.	Outlay of 1887-88.	Budget estimate.	Revised estimate.	Outlay of 1887-88.
Original Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	66,171	85,215	62,700	70,747	...	8,047	4,576	14,460	...	...
Communications	1,53,253	2,60,293	2,97,000	2,14,094	...	...	45,745	46,191	77,904	...
Mis. Public Improvement	99,923	93,882	91,000	58,806	...	...	...	35,250	22,694	41,518
Total	3,31,447	4,39,391	4,50,700	3,43,149	...	...	11,791	96,245	97,502	...
Repairs.										
Civil Buildings	60,014	72,491	80,800	73,254	763	...	13,078	...	7,544	...
Communications	4,34,805	4,67,418	5,13,000	4,93,691	26,309	...	68,741	...	21,309	...
Mis. Public Improvement	44,109	51,814	51,000	48,378	...	...	2,463	3,238	2,432	...
Total	5,38,928	5,91,723	6,44,800	6,15,323	29,729	...	84,549	...	31,377	...
Establishment	94,529	1,04,444	1,01,000	99,551	...	...	3,012	4,800	1,149	...
Tools and Plant	1,921	2,370	2,500	1,819	...	...	...	451	507	12
GRAND TOTAL	9,33,896	11,38,000	11,91,000	10,60,130	...	...	1,01,240	77,865	1,30,865	...

"As shown above, the short outlay against the Budget and Revised Estimates was Rs. 77,865 and 1,30,865, respectively. As, however, the usual transfers to and from the Civil Budgets continued after the Revised Budget had been framed, the grant on 31st March 1889 stood at Rs. 12,63,089, so that the actual lapse amounted to Rs. 2,01,954 as below:—

Districts.	Amount.	REMARKS.
	Rs.	
Bahak	4,941	Rs. 2,500 due to non-construction of Mohindwari bridge, remainder petty savings.
Gurgaon	4,432	All petty lapses.
Tella	2,644	Petty savings and works not taken up.
Karnal	2,833	Petty lapses.
Unhalla	20,382	Rs. 1,000 for Daska and Bahara road; most of remainder savings on repairs.
Kangra	4,944	Rs. 2,100 for Chari bridge; remainder made up of small lapses.
Hoshiarpur	1,964	Rs. 8,440 for Hoshiarpur and Phogwara road; remainder minor savings.
Ferozpur	4,070	Due to postponement of works channel at Mithan.
Ludhiana	14,003	Rs. 14,000 for unutilised road from Narnala to Khanna.
Jhang	1,076	Rs. 8,208 from additional grant of Rs. 1,000 sanctioned by Local Government.
Montgomery	8,934	Large lapse under Repairs, Communications and Mis. Public Improvements.
Lahore	4,969	Numerous petty savings.
Multan	9,500	Rs. 2,770 for 2 bridges and for improving Samahel and Daska road; work not taken up.
Gujranwala	16,296	Rs. 15,200 sanctioned from surplus balance in Local Government No. 130, dated 24th March 1888, not utilised.
Gujrat	27,130	Rs. 20,000 for dispensary not commenced; Rs. 7,000 short outlay on Jalliyar road and other savings.
Deva Ghel Khan	11,327	No explanation furnished, but is chiefly due to Korahli ferry stationance being transferred to Provincial Services from 1st January 1888.
Deva Ghel Khan	15,792	Rs. 12,500 due to water supply schemes not carried out for want of sanction.
Total	1,21,476	
12 Other Districts	11,619	Six districts are below Rs. 1,000 each.
Deduct excess outlay	2,01,954	
Net saving	1,01,522	Is the Ferozpur District for outlay by Executive Engineer on Bira Works and percentage charges.

"Thirteen Major Original Works and 81 others, costing between Rs. 750 and Rs. 2,500 each, were completed during the year.

"The provision for Original Works in the Revised Estimate was in excess of the outlay by Rs. 97,552, of which the savings under "Communications" alone amounted to Rs. 72,904, and occurred chiefly in the Rohtak, Umballa, Hoshiarpur, Ludhiána, Siálkot and Gujrat Districts. Under "Miscellaneous Public Improvements" the lapse amounted to Rs. 32,695, and of this sum the Dera Ismail Khan District alone is responsible for Rs. 17,100.

"The outlay of the year on Original Works was Rs. 11,701 in excess of previous year, made up thus—

	Rs.	Rs.
Civil Buildings ... ..	4,576	
Communications ... ..	48,743	
		53,319
Miscellaneous Public Improvements savings ... ..	41,618	
		11,701
Net excess ... ..		11,701

"The whole of the excess under "Communications" may be roughly attributed to the expenditure of Rs. 23,814 in the Gujrat District on metalling the Jalálpur Road, and of Rs. 24,318 in the Siálkot District, on the Aik Nulla Bridge being constructed by Public Works Department Officers. Under "Miscellaneous Public Improvements" the saving of Rs. 41,618 has occurred on the following sub-heads:—

	Rs.	Rs.
Town Buildings, &c. ... ..	28,421	
Water-supply ... ..	21,362	
		49,783
Deduct net excess on other sub-heads ... ..	8,165	
		41,618
Net saving ... ..		41,618

"Under Repairs, the Revised Estimate provided for an expenditure of Rs. 6,46,800, and against this there has been a saving of Rs. 31,277 only, which amount is relatively so small that the lapse calls for no explanation.

"During the year under review there has been a further increase of Rs. 84,548 in the cost of repair charges, as contrasted with those of previous years, the excess having occurred as follows:—

	Rs.
(a) Civil Buildings ... ..	13,238
(b) Communications ... ..	68,841
(c) Miscellaneous Public Improvements ... ..	2,469

"Under (a) the chief excesses were Rs. 5,344 and Rs. 2,365 for Educational and Medical buildings, respectively. As regards "Communications," there has been short outlay in the Jullundur, Jhang, Montgomery, Gurdáspur,

Gujrat, Ráwalpindi, Kohát, Bannu, Dera Ismail Khan and Dera Gházi Khan Districts ; all the others, with the exception of Karnál, have increased expenditure, but the principal excesses were—

	Rs.	
Hissar ... ..	9,760	Chiefly on metalled roads.
Rohtak ... ..	11,722	Of this Rs. 9,002 on metalled and Rs. 2,720 on other roads.
Delhi ... ..	4,628	On metalled roads.
Umballa... ..	23,597	Rs. 20,752 on metalling, balance on different heads.
Ludhiána ... ..	7,290	Of this Rs. 4,616 on metalled road, and Rs. 1,326 on arboriculture.
Lahore ... ..	7,265	Of this Rs. 6,929 on other roads.
Amritsar ... ..	11,600	On roads.

The excess under (c) is trivial, and calls for no remark.

“ The following table contrasts the grant and outlay of the year under Repairs with similar figures for the four years immediately preceding :—

YEARS.	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Total.	
	Revised Estimate.	Outlay.	Revised Estimate.	Outlay.	Revised Estimate.	Outlay.	Revised Estimate.	Outlay.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1884-85 ... ..	34,000	32,493	3,50,000	3,54,331	30,000	28,167	4,14,000	4,24,991
1885-86 ... ..	48,500	45,090	3,67,100	3,44,808	35,900	37,996	4,51,500	4,27,894
1886-87 ... ..	56,216	58,295	3,61,033	3,73,579	57,119	53,370	4,74,368	4,85,244
1887-88 ... ..	67,641	60,016	4,33,059	4,24,850	51,100	46,109	5,51,800	5,30,975
1888-89 ... ..	80,800	73,254	5,15,000	4,93,691	51,000	48,578	6,46,800	6,15,523

“ The establishment charges for the year (entirely under construction) were Rs. 99,551 and work out to a percentage of 10·38 on the outlay on Original Works and Repairs.

“ As contrasted with the Revised Estimate, there has been a short outlay of Rs. 1,449 under this head, but the lapse is so small that it calls for no explanation. There has been an excess of Rs. 5,012 over the charges for 1887-88, but this is chiefly due to percentage charged for works carried out by officers of the Public Works Department.

“ The grants and outlay on Establishment during the past five years, and the percentage which that outlay bears to the charges for Original Works and Repairs, are contrasted in the subjoined table :—

YEARS.	Revised Estimate.	Outlay.	Percentage.	REMARKS.
	Rs.	Rs.		
1884-85 ... ..	77,000	75,749	9·21	
1885-86 ... ..	79,000	76,827	10·18	
1886-87 ... ..	94,895	88,368	12·03	
1887-88 ... ..	1,04,650	94,539	10·96	
1888-89 ... ..	1,01,000	99,551	10·38	

“Under Tools and Plant there has been a lapse of Rs. 587, on the final grant, which however was apparently fixed too high, as it was Rs. 700 in excess of the grant for 1887-88 and there was a difference of only Rs. 12 in the outlay of the two years.

“The Tools and Plant charges work out to a percentage of nearly 20 on the outlay of the year on Original Works and Repairs, whereas the similar percentage for 1887-88 was 22. The grants, outlay and percentages of the past five years are shown below :—

YEARS.	Revised Estimate.	Outlay.	Percentage.	REMARKS.
	Rs.	Rs.		
1884-85 ... ..	2,800	3,562	42	
1885-86 ... ..	1,500	1,782	23	
1886-87 ... ..	1,420	2,923	40	
1887-88 ... ..	1,800	1,925	22	
1888-89 ... ..	2,500	1,913	20	

17. *Contributions.*—The net charge of Rs. 3,91,545 against the District Funds under this head has been explained in paragraph 15, VI of these remarks. A complete statement of the sums payable to and recoverable from each District Board on account of Provincial Properties, Public Works and Other Services is under preparation, and will be circulated for the information and guidance of these Bodies in the preparation of their annual budget estimates. A special order of Government for every such adjustment has, however, been communicated to the Boards concerned, and it is not apparent why there should be any such difference as is noticed in the report of the District Board, Ráwalpindi, between its own and the sanctioned estimate of the contribution recoverable from it in 1888-89. The Accountant-General will doubtless afford the Board a full explanation of the budget entry if application is made to him.

18. *Provincial Properties.*—The statements contained in the reports under review of the working of the financial contracts under which certain Provincial Properties are managed by District Boards are in most cases incomplete or altogether wanting, and it is therefore not possible in every case to determine whether the Board has gained or not by the contract. Instructions for the preparation of the statement will be issued before the reports for 1889-90 become due, and it is hoped that complete information will be forthcoming for that and future years.

ORDER.—Ordered that copies of the foregoing Remarks be forwarded to all Commissioners and Deputy Commissioners, the Accountant-General and the Secretary to Government in the Public Works Department, and be submitted to the Government of India in the Home Department.

Also that the Remarks and a translation of them be published in the *Punjab Government Gazette*, English and Urdu versions respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of District and Local Boards.

[For Statements see Appendix.]

[ No. 2 ]

No. 28, dated Lahore, 21th February 1890.

From—H. C. FANSHAWE, Esquire, Junior Secretary to Government, Punjab,  
To—The Secretary to the Government of India, Home Department.

I AM directed by the Lieutenant-Governor to submit, for the information of the Government of India, copies of His Honor's review of the accounts and reports of District Boards in the Punjab for the year 1888-89.

The following table shows the results of the survey conducted in the year 1911. The total number of cases reported was 1,234. The majority of cases were reported from the districts of ...

District	Number of Cases	Percentage
District A	345	28.0%
District B	289	23.5%
District C	210	17.0%
District D	190	15.4%
District E	100	8.1%
District F	100	8.1%
Total	1,234	100.0%

The above table shows the distribution of cases across different districts. It is observed that District A and District B reported the highest number of cases. The percentage of cases in District A is 28.0%, while in District B it is 23.5%. The remaining districts reported between 8.1% and 17.0% of the total cases.

The following table shows the results of the survey conducted in the year 1912. The total number of cases reported was 1,345. The majority of cases were reported from the districts of ...

The above table shows the distribution of cases across different districts. It is observed that District A and District B reported the highest number of cases. The percentage of cases in District A is 28.0%, while in District B it is 23.5%. The remaining districts reported between 8.1% and 17.0% of the total cases.

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The following table shows the results of the survey conducted in the year 1913. The total number of cases reported was 1,456. The majority of cases were reported from the districts of ...

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APPENDIX  
TO  
BOARDS AND COMMITTEES DEPARTMENT  
PROCEEDINGS,  
BOARDS.  
FEBRUARY 1890.

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Nos. 1-2.

*Review of the Accounts and Reports of District Boards in the Punjab  
for the year 1888-89.*

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APPENDIX  
to  
REPORTS AND COMMITTEES OF THE  
BOARD OF  
SCHOOL  
1887-88  
Office of the Accountant and Reports of the Board of  
for the year 1888.



STATEMENT I.

Statement showing the Constitution of District Boards in the Punjab for the year 1888-89.

1	2	3	4	5		6								7	8			9
				POPULATION WITHIN THE AREA AS PER CENSUS OF 1881.		NUMBER OF MEMBERS ON THE									AVERAGE ATTENDANCE AT EACH MEETING.			
				Total population.	Population after deducting population within Municipal area.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Number of meetings held.	Officials.	Non-officials.	
Serial Number.	NAMES OF DISTRICT BOARDS.	Act under which constituted.	Area in square miles.	Total population.	Population after deducting population within Municipal area.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Officials.	Non-officials.	Total.	REMARKS.
1	Hissar	...	5,079	669,564	581,875	3	1	31	35	10	25	4	31	5	8	13	21	
2	Rohtak	...	1,802	553,609	499,956	4	8	24	36	8	28	1	35	5	8	14	22	
3	Gurgaon	...	1,941	641,848	576,441	8	7	30	45	8	37	2	43	6	6	17	23	
4	Delhi	...	1,276	643,515	443,797	4	3	18	26	4	21	1	24	4	3	12	16	
5	Karnal	...	2,637	(1) 559,712	496,779	7	2	24	33	7	26	1	32	7	2	12	14	
6	Umballa	...	2,422	(2) 981,203	893,311	10	6	91	107	10	97	2	105	5	8	30	38	
7	Kangra	...	4,638	730,845	715,875	8	4	24	36	11	25	4	32	2	3	16	19	
8	Hoshiarpur	...	2,205	901,381	828,130	5	7	22	34	7	27	1	33	6	6	13	19	
9	Jullundur	...	1,354	789,655	688,827	6	4	20	30	7	23	3	27	6	8	12	15	
10	Ludhiana	...	1,376	618,835	538,625	5	14	53	72	6	66	1	71	9	4	26	30	
11	Ferozapore	...	4,102	738,413	686,225	6	10	13	34	6	28	3	31	9	4	15	19	
12	Mooltan	...	5,870	531,964	463,881	...	54	...	54	12	42	4	60	6	8	19	27	
13	Jhang	...	5,833	395,296	362,936	6	36	...	42	6	36	2	40	4	5	15	20	
14	Montgomery	...	5,612	426,529	409,764	8	24	...	32	9	23	2	30	4	6	12	18	
15	Lahore	...	3,648	924,106	740,335	4	4	25	33	4	29	2	31	4	3	18	21	
16	Amritsar	...	1,560	893,266	721,394	1	6	15	22	2	20	1	21	4	2	11	13	
17	Gurdaspur	...	1,813	823,695	762,894	2	6	17	25	5	20	4	21	8	3	10	13	
18	Shikot	...	1,958	1,012,148	934,269	2	10	25	37	2	35	1	36	9	1	19	20	
19	Gujrat	...	1,872	689,115	647,847	5	2	19	26	8	18	2	24	4	6	8	14	
20	Gujranwala	...	3,010	616,892	554,945	3	5	16	24	6	18	2	22	7	4	10	14	
21	Shahpur	...	4,759	421,508	374,931	5	46	...	51	8	43	3	48	5	5	25	30	
22	Jhelum	...	4,039	589,573	556,015	8	63	...	71	8	63	2	69	3	5	22	27	
23	Rawalpindi	...	4,783	820,512	745,727	11	77	...	88	11	77	3	85	6	5	34	39	
24	Hazara	...	2,835	407,075	384,937	8	13	16	37	9	28	6	31	4	4	8	12	
25	Peshawar	...	2,604	592,674	512,692	16	67	...	83	16	67	8	75	4	6	20	26	
26	Kohat	...	2,098	181,540	168,050	8	21	...	29	11	18	4	25	6	3	3	6	
27	Bannu	...	3,683	332,577	310,861	9	40	...	49	9	40	4	45	4	4	18	22	
28	Dera Ismail Khan	...	9,270	441,549	401,803	3	42	...	45	3	42	1	44	2	1	15	16	
29	Dera Ghazi Khan	...	4,334	363,346	324,521	10	30	...	40	10	30	4	36	2	6	13	19	
20	Muzaffargarh	...	3,127	338,605	327,345	10	20	...	30	10	20	3	27	5	6	11	17	
TOTAL			101,347	18,650,350	16,654,841	185	637	483	1,305	233	1,072	81	1,224	155	138	471	609	

(1) and (2)—In the cases of Karnal and Umballa the figures given differ from the figures of the Census Report as the transfer of a large number of villages from Umballa to Karnal was sanctioned in the year under report.

**STATEMENT I.—SUPPLEMENTARY.**  
*Statement showing the constitution of Local Boards in the Punjab for the year 1888-89.*

1	2	3	4	5	6		7							8	9		10			
					Population within the area as per Census Report.	Population after deducting the population within Municipal areas.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.		Natives.	Number of meetings held.		Officials.	Non-officials.	Average Attendance at each Meeting.
Hissar.	1	Hissar	Act under which constituted.	837	98,106	83,939	1	5	9	15	1	1	14	1	7	1	7	8		
	2	Hansi	...	757	130,612	117,926	1	5	11	21	1	1	20	1	7	1	7	8		
	3	Bhiwani	...	664	103,356	69,794	1	4	2	12	1	1	11	1	4	1	12	13		
	4	Fatehabad	...	761	93,358	90,366	1	5	6	12	1	1	11	1	9	1	7	8		
	5	Barwala	...	680	78,549	78,549	1	4	5	10	1	1	9	1	6	1	4	5	6	
	6	Sira	...	1,580	94,345	73,196	2	9	19	30	2	2	28	1	4	2	5	6	20	
Rohtak.	7	Rohtak	...	591	171,215	146,860	1	4	10	15	1	1	14	1	2	1	9	6		
	8	Sampla	...	409	142,177	131,359	1	4	10	15	1	1	14	1	5	1	6	7		
	9	Jhajjar	...	466	112,485	101,243	1	3	11	16	1	1	15	1	5	1	10	11		
	10	Gohana	...	336	127,732	120,994	1	2	7	10	1	1	9	1	3	1	6	7		
Gurgaon.	11	Gurgaon	...	413	122,371	105,259	2	2	12	16	2	2	14	2	4	1	7	8		
	12	Rowāri	...	426	142,453	118,653	2	2	14	18	2	2	16	2	9	1	8	9		
	13	Palwal	...	382	142,268	126,170	2	2	14	18	2	2	16	2	8	1	8	8		
	14	Nuh	...	403	130,324	120,324	2	2	12	16	2	2	14	2	7	1	7	8		
	15	Ferozapore	...	317	114,340	106,105	2	2	14	18	2	2	16	2	5	2	6	6		
	16	Delhi	...	484	317,802	144,479	...	4	13	12	...	...	17	...	5	...	9	9		
Delhi.	17	Scorepat	...	454	185,555	173,753	...	...	14	16	...	...	16	...	7	...	10	10		
	18	Ballabgach	...	385	135,578	125,630	...	...	14	14	...	...	14	...	3	...	9	9		

16 Karnal	823	207,961	185,483	2	2	19	2	17	...	19	2	1	10	11
20 Panipat	449	161,771	186,120	1	1	18	1	17	...	18	3	...	9	9
21 Kasthal	1,265	189,980	175,226	2	3	17	2	20	...	22	5	1	10	11
22 Umballa	354	178,180	152,003	1	...	14	1	14	...	15	5	1	3	4
23 Pipli	559	174,531	154,247	1	...	18	1	18	...	19	1	1	6	9
24 Jagadabri	407	169,643	139,922	1	...	16	1	16	...	17	5	1	5	6
25 Naraingarh	435	145,519	134,725	1	...	14	1	14	...	15	2	1	7	8
26 Kharsar	369	167,339	163,674	1	...	16	1	16	...	17	4	1	5	6
27 Raijar	388	144,791	134,465	1	...	13	1	13	...	14	12	1	4	5
28 Kangra	1,050	218,588	209,563	...	9	18	4	23	3	24	5	2	7	9
29 Nurpur	508	105,244	99,506	...	6	13	1	18	...	19	6	1	7	8
30 Hamirpur	644	176,609	175,609	...	6	16	...	22	...	22	2	...	8	8
31 Pera	602	121,423	116,825	...	8	16	...	24	...	24	3	...	11	12
32 Kulu	1,934	108,981	108,981	...	8	...	4	8	4	8	4	3	6	9
33 Hoshiarpur	4,980	239,486	208,938	...	5	17	...	22	...	22	7	...	10	10
34 Desays	487	218,544	191,486	...	4	17	...	21	...	21	2	...	10	10
35 Garshankar	605	235,165	229,837	...	...	7	...	24	...	24	3	...	7	7
36 Una	715	208,086	197,819	...	8	18	...	26	...	26	3	...	11	11
37 Jullundur	591	243,759	188,046	...	9	20	...	29	...	29	5	...	15	16
38 Nakodar	372	194,059	185,683	...	7	18	...	25	...	25	5	...	11	11
39 Phillour	290	168,369	133,001	...	8	19	...	23	...	23	3	...	13	13
40 Nawanahar	301	183,458	163,197	...	7	19	...	27	...	27	9	...	11	11
41 Ludhiana	677	307,569	263,396	...	4	23	...	28	...	28	9	1	11	12
42 Jangoon	409	158,767	132,675	...	5	15	...	21	...	21	7	1	7	8
43 Samrala	290	152,509	142,554	...	5	15	...	21	...	21	17	1	7	8
44 Ferozepore	466	163,168	132,298	...	3	7	...	10	...	10	6	...	8	8
45 Zira	516	164,548	153,391	...	6	13	...	19	...	19	9	...	10	10
46 Moga	812	231,169	214,739	...	6	13	...	19	...	19	7	...	9	9
47 Muktsar	952	111,634	108,509	...	4	8	...	12	...	12	6	...	6	6
48 Fazilka	1,356	87,894	81,013	...	7	17	...	25	...	25	10	1	13	14

Act XX

Karnal.

Umballa.

Kangra.

Hoshiarpur.

Jullundur.

Ludhiana.

Ferozepore.



Gujrat.	67	Gujrat	...	...	Act XX	540	297,040	260,587	...	7	17	24	1	23	...	24	5	1	12	13
	68	Kharián	...	...		656	217,371	2 2,363	...	8	17	25	1	24	...	26	3	1	10	11
	69	Phalia	...	...		676	174,704	174,704	...	8	16	24	1	23	...	24	2	1	9	10
Gujrat-wála.	70	Gujratwála	...	...		772	250,720	219,906	1	3	20	24	2	22	...	24	2	2	11	13
	71	Wazirabad	...	...		471	169,568	141,964	1	3	18	22	1	21	...	22	1	1	7	8
	72	Hádsbaad	...	...		1,767	196,604	193,076	1	3	20	24	1	23	...	24	4	1	8	9
Haukra.	73	Abbott-abad	...	...		714	135,486	126,159	1	6	16	23	1	22	...	23	...	...	...	...
	74	Haripur	...	...		666	124,332	111,721	1	10	11	22	1	21	...	22	...	...	...	...
	75	Mansahra	...	...		1,455	123,013	123,013	1	20	...	21	1	20	...	21	...	...	...	...
Banna.	76	Banna	...	...		434	107,159	102,259	2	13	...	15	2	13	...	15	...	...	...	...
	77	Marwat	...	...		1,195	75,581	75,581	2	10	...	12	2	10	...	12	...	...	...	...
	78	Isa Khel	...	...		595	59,546	46,798	2	7	...	9	2	7	...	9	2	2	5	6
	79	Mianwáli	...	...		1,465	90,291	90,291	3	10	...	13	3	10	...	13	4	3	6	9
D. I. Khan.	80	Bhakkar	...	...		3,114	112,429	108,027	3	8	...	11	3	8	1	10	1	2	9	11
	81	Lciah	...	...		2,418	102,612	93,990	3	3	...	11	3	8	1	10	1	2	9	11
Muzaf-fargah.	82	Muzaffargarh	...	...		893	146,885	140,789	1	10	...	11	1	10	...	11	...	...	...	...
	83	Sanáwan	...	...		1,295	80,851	80,851	1	5	...	6	1	5	...	6	...	...	...	...
	84	Alipur	...	...		939	110,869	105,705	1	5	...	6	1	5	...	6	...	...	...	...
TOTAL	84	Local Boards	...	...		69,686	14,311,018	12,697,516	78	475	1,035	1,588	91	1,497	12	1,576	...	...	...	...

None of the Local Boards held any meetings in 1888-89.

A.—Daska Tahsil came into existence after the census of 1881, hence the Census Report does not give 'area' and 'population' for it.

1	2	3	4	5	6	7	8	9	10
1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	1	1
4	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1
7	1	1	1	1	1	1	1	1	1
8	1	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1
11	1	1	1	1	1	1	1	1	1
12	1	1	1	1	1	1	1	1	1
13	1	1	1	1	1	1	1	1	1
14	1	1	1	1	1	1	1	1	1
15	1	1	1	1	1	1	1	1	1
16	1	1	1	1	1	1	1	1	1
17	1	1	1	1	1	1	1	1	1
18	1	1	1	1	1	1	1	1	1
19	1	1	1	1	1	1	1	1	1
20	1	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	1
29	1	1	1	1	1	1	1	1	1
30	1	1	1	1	1	1	1	1	1
31	1	1	1	1	1	1	1	1	1
32	1	1	1	1	1	1	1	1	1
33	1	1	1	1	1	1	1	1	1
34	1	1	1	1	1	1	1	1	1
35	1	1	1	1	1	1	1	1	1
36	1	1	1	1	1	1	1	1	1
37	1	1	1	1	1	1	1	1	1
38	1	1	1	1	1	1	1	1	1
39	1	1	1	1	1	1	1	1	1
40	1	1	1	1	1	1	1	1	1
41	1	1	1	1	1	1	1	1	1
42	1	1	1	1	1	1	1	1	1
43	1	1	1	1	1	1	1	1	1
44	1	1	1	1	1	1	1	1	1
45	1	1	1	1	1	1	1	1	1
46	1	1	1	1	1	1	1	1	1
47	1	1	1	1	1	1	1	1	1
48	1	1	1	1	1	1	1	1	1
49	1	1	1	1	1	1	1	1	1
50	1	1	1	1	1	1	1	1	1
51	1	1	1	1	1	1	1	1	1
52	1	1	1	1	1	1	1	1	1
53	1	1	1	1	1	1	1	1	1
54	1	1	1	1	1	1	1	1	1
55	1	1	1	1	1	1	1	1	1
56	1	1	1	1	1	1	1	1	1
57	1	1	1	1	1	1	1	1	1
58	1	1	1	1	1	1	1	1	1
59	1	1	1	1	1	1	1	1	1
60	1	1	1	1	1	1	1	1	1
61	1	1	1	1	1	1	1	1	1
62	1	1	1	1	1	1	1	1	1
63	1	1	1	1	1	1	1	1	1
64	1	1	1	1	1	1	1	1	1
65	1	1	1	1	1	1	1	1	1
66	1	1	1	1	1	1	1	1	1
67	1	1	1	1	1	1	1	1	1
68	1	1	1	1	1	1	1	1	1
69	1	1	1	1	1	1	1	1	1
70	1	1	1	1	1	1	1	1	1
71	1	1	1	1	1	1	1	1	1
72	1	1	1	1	1	1	1	1	1
73	1	1	1	1	1	1	1	1	1
74	1	1	1	1	1	1	1	1	1
75	1	1	1	1	1	1	1	1	1
76	1	1	1	1	1	1	1	1	1
77	1	1	1	1	1	1	1	1	1
78	1	1	1	1	1	1	1	1	1
79	1	1	1	1	1	1	1	1	1
80	1	1	1	1	1	1	1	1	1
81	1	1	1	1	1	1	1	1	1
82	1	1	1	1	1	1	1	1	1
83	1	1	1	1	1	1	1	1	1
84	1	1	1	1	1	1	1	1	1
85	1	1	1	1	1	1	1	1	1
86	1	1	1	1	1	1	1	1	1
87	1	1	1	1	1	1	1	1	1
88	1	1	1	1	1	1	1	1	1
89	1	1	1	1	1	1	1	1	1
90	1	1	1	1	1	1	1	1	1
91	1	1	1	1	1	1	1	1	1
92	1	1	1	1	1	1	1	1	1
93	1	1	1	1	1	1	1	1	1
94	1	1	1	1	1	1	1	1	1
95	1	1	1	1	1	1	1	1	1
96	1	1	1	1	1	1	1	1	1
97	1	1	1	1	1	1	1	1	1
98	1	1	1	1	1	1	1	1	1
99	1	1	1	1	1	1	1	1	1
100	1	1	1	1	1	1	1	1	1

The following table shows the results of the experiments conducted on the 10th of August 1907. The results are given in the form of a table, the columns of which are headed as follows:—  
 1. Name of the plant.  
 2. Name of the soil.  
 3. Name of the fertilizer.  
 4. Name of the insecticide.  
 5. Name of the fungicide.  
 6. Name of the herbicide.  
 7. Name of the nematocide.  
 8. Name of the molluscicide.  
 9. Name of the acaricide.  
 10. Name of the insecticide.  
 11. Name of the fungicide.  
 12. Name of the herbicide.  
 13. Name of the nematocide.  
 14. Name of the molluscicide.  
 15. Name of the acaricide.

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STATEMENT II.

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## STATEMENT

Statement showing the transactions for the year 1888-89 of the

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DISTRICTS.	Opening Balance on 1st April 1888.	I—LAND REVENUE.		VI.—PROVINCIAL RATES, LOCAL.				
		Miscellaneous.	Three-fourth Cess under Act V of 1878.	Rates and Cesses on Lands.				
				One per cent. Road Cess.	One per cent. Education Cess.	Half per cent. District Dak Cess.	Fourth fifths Local Rate under Act XX of 1883.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Hissar ...	93,245 1 1	523 5 10	...	...	...	...	48,139 0 3	
Rohtak ...	72,135 8 0	684 14 9	...	...	...	...	83,158 10 2	
Gurgaon ...	29,776 14 7	3,770 8 9	...	...	...	...	91,576 8 3	
Delhi ...	69,575 5 9	396 11 0	...	...	...	...	77,212 6 11	
Karnal ...	84,355 11 7	244 2 9	...	...	...	...	72,325 13 7	
Umballa ...	1,42,005 12 7	2,818 11 0	...	...	...	...	1,10,006 13 7	
Simla ...	883 11 0	...	1,025 7 8	...	136 13 0	...	...	
Kangra ...	11,079 7 9	676 10 10	...	...	...	...	62,714 7 3	
Hoshiarpur ...	64,855 3 10	4,927 12 5	...	...	...	...	1,19,123 0 8	
Jullundur ...	84,547 11 9	7,523 6 9	...	...	...	...	1,20,409 13 8	
Ludhiana ...	50,391 14 8	3,883 1 0	...	...	...	...	89,646 9 1	
Ferozepore ...	31,870 10 11	6,660 11 9	...	...	...	...	77,756 0 10	
Mooltan ...	24,947 5 10	106 0 8	...	...	...	...	76,217 1 11	
Jhang ...	20,197 14 6	557 0 1	...	...	...	...	37,365 9 10	
Montgomery ...	6,144 3 2	2,855 9 9	110 0 0	...	...	...	50,126 5 4	
Lahore ...	33,104 12 7	1,145 11 6	...	...	...	...	74,910 1 2	
Amritsar ...	28,034 6 1	2,072 12 9	...	...	...	...	94,054 9 4	
Gardaspur ...	38,392 5 0	3,654 6 8	...	...	...	...	1,07,483 8 9	
Sialkot ...	1,04,088 10 9	15,733 6 4	...	...	...	...	1,01,261 5 7	
Gujrat ...	72,522 6 9	3,196 9 0	...	...	...	...	53,987 9 2	
Gujranwala ...	53,310 13 2	411 12 3	...	...	...	...	52,556 11 10	
Shahpur ...	15,537 4 7	3,504 15 3	...	...	...	...	32,983 10 8	
Jhelum ...	54,851 8 11	997 1 6	...	...	...	...	60,689 0 1	
Rawalpindi ...	45,146 13 9	1,116 6 7	...	...	...	...	76,382 12 8	
Hazara ...	7,584 10 9	164 2 3	...	...	...	...	24,932 15 7	
Peshawar ...	20,309 0 6	1,127 8 3	24,699 14 7	3,514 10 7	3,518 6 4	1,758 4 10	34,822 9 5	
Kohat ...	3,208 15 4	...	2,642 9 5	341 14 9	341 13 9	170 6 0	6,388 13 8	
Bannu ...	18,206 13 5	143 13 3	...	...	...	...	31,365 8 9	
D. I. Khan ...	24,716 9 6	11 4 0	...	...	...	...	39,116 9 11	
D. G. Khan ...	11,193 9 7	21 9 9	11,588 3 6	2,017 8 4	3,374 13 8	1,008 3 5	17,835 13 10	
Muzaffargarh ...	9,541 6 7	373 14 5	...	...	...	...	47,226 3 5	
TOTAL ...	13,25,762 12 3	69,404 1 1	40,067 3 2	5,874 1 8	7,371 14 9	2,986 14 3	19,71,806 2 3	



II.

District Funds under Acts XX of 1883 and V of 1878.

CEIPTS.

TOTAL	XII.—IN- TEREST.	XIII.—Post OFFICE.	XVII.— POLICE.	XIX.—EDUCATION, LOCAL.			Total.
	Interest on Government Securities.	District Dak Collections.	Fees, Fines and Forfeitures.	Fees— Schools General.	Contribu- tions.	Miscellan- eous.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
45,139 0 3	...	...	3,564 12 8	401 7 0	...	76 3 11	477 10 11
83,153 10 2	...	...	2,414 15 4	818 8 3	32 0 0	17 12 10	898 5 1
91,575 5 3	...	188 11 9	1,211 10 6	1,548 2 9	...	122 15 5	1,671 2 2
77,212 6 11	...	...	1,990 13 9	1,093 1 0	...	7 5 6	1,100 7 0
72,325 13 7	...	...	1,840 9 10	1,113 0 0	X	...	1,113 0 0
1,10,006 13 7	...	9... X	4,126 10 3	2,899 2 6	X	27 10 11	2,726 13 5
1,163 4 8	...	...	...	8 8 0	...	...	8 8 0
62,714 7 3	128 3 0	...	2,228 3 3	879 8 6	X	193 7 8	1,073 0 2
1,19,123 0 8	51 10 2	...	2,361 13 9	2,129 8 9	X	25 4 4	2,154 13 1
1,20,409 13 8	279 4 10	...	454 13 6	2,183 12 2	...	...	2,183 12 2
89,646 9 1	...	...	1,422 6 3	2,498 1 5	...	278 9 5	2,776 10 10
77,786 0 10	...	...	2,268 15 9	1,949 14 9	...	30 6 0	1,980 4 9
76,217 1 11	...	2... X	3,787 2 6	487 6 3	...	38 7 10	525 14 1
37,365 9 10	89 14 9	7,667 5 9	...	495 8 6	160 8 0	56 10 4	712 10 10
60,236 5 4	...	...	...	392 4 0	...	41 6 7	433 10 7
74,910 1 2	...	...	...	983 11 6	...	33 0 0	966 11 6
94,054 9 4	...	...	2,835 12 0	2,736 5 9	...	...	2,736 5 9
1,07,433 8 9	102 8 0	...	4,747 2 10	2,411 12 9	...	30 3 9	2,442 0 6
1,01,261 5 7	114 1 0	...	2,008 7 2	2,897 10 3	885 0 0	168 3 0	3,450 13 3
53,987 9 2	...	...	...	2,349 15 1	100 0 0	11 12 3	2,461 11 4
52,556 11 10	...	...	...	3,405 2 10	...	27 8 0	3,432 10 10
32,983 10 8	50 0 0	...	...	1,860 5 1	...	256 7 2	2,096 12 3
60,689 0 1	50 0 0	...	...	2,381 8 9	144 0 0	9 7 3	2,535 0 0
76,382 12 8	...	...	...	1,598 12 9	...	153 0 0	1,751 12 9
24,932 15 7	...	...	887 9 3	79 10 0	...	113 6 0	184 0 0
68,313 13 9	...	...	...	255 2 6	...	20 3 2	273 5 8
9,885 9 7	...	11,570 13 6	...	43 15 0	...	...	43 15 0
31,365 8 9	...	8,110 5 3	...	116 9 4	...	181 10 6	298 3 10
39,116 9 11	...	11,743 11 1	...	39 1 9	...	18 2 3	57 4 0
35,824 10 9	...	...	...	177 14 0	+	...	177 14 0
47,225 3 5	88 0 0	...	...	73 12 9	+	...	73 12 9
20,28,056 4 0	953 9 9	39,280 15 4	38,151 14 2	40,078 4 5	821 8 0	1,919 4 1	42,819 0 6

Statement showing the transactions for the year 1888-89 of the

DISTRICTS.				XX.—MEDICAL, LOCAL.			
				Hospital Receipts.	Medicines sold by Civil Surgeons.	Miscellaneous.	Total.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar	...	...	...	...	...	1 4 6	1 4 6
Rohtak	...	...	...	...	...	...	...
Gurgaon	...	...	...	195 15 6	64 6 9	83 14 0	344 4 2
Delhi	...	...	...	...	221 3 4	13 9 0	234 12 4
Karnal	...	...	...	...	1 6 8	...	1 6 8
Umballa	...	...	...	82 13 10	...	25 5 0	108 2 10
Simla	...	...	...	190 0 0	...	...	190 0 0
Kangra	...	...	...	82 13 7	61 8 11	374 0 10	520 7 4
Hoshiarpur	...	...	...	...	...	...	...
Jullundur	...	...	...	476 3 9	...	2 11 0	478 14 9
Ludhiána	...	...	...	...	...	48 0 0	48 0 0
Ferozepore	...	...	...	...	0 4 0	...	0 4 0
Mooltar	...	...	...	...	34 4 9	518 5 0	552 12 9
Jhang	...	...	...	224 3 2	2 14 0	106 11 10	334 13 1
Montgomery	...	...	...	188 0 0	1 6 7	...	189 6 7
Lahore	...	...	...	...	...	335 2 4	335 2 4
Amritsar	...	...	...	...	20 12 0	...	20 12 0
Gurdáspur	...	...	...	2,181 0 11	...	247 0 0	2,428 0 11
Sialkot	...	...	...	968 14 8	6 9 3	267 3 4	1,242 11 5
Gujrát	...	...	...	372 15 10	3 4 0	...	375 4 4
Gujránwála	...	...	...	...	...	123 3 9	123 3 9
Shahpur	...	...	...	...	72 6 0	20 0 0	132 6 0
Jhelum	...	...	...	...	...	6 7 0	6 7 0
Ráwalpindi	...	...	...	...	20 0 10	9 13 4	29 11 2
Hazára	...	...	...	614 0 0	...	9 8 0	623 8 0
Pesháwar	...	...	...	...	...	...	...
Kohát	...	...	...	...	...	...	...
Bannu	...	...	...	201 10 6	...	921 9 6	1,122 4 0
Dera Ismail Khan	...	...	...	...	...	...	...
Dera Gházi Khan	...	...	...	195 0 0	7 8 0	...	202 8 0
Muzaffargarh...	...	...	...	90 0 0	35 13 6	...	125 13 6
Total				6,046 11 10	834 13 7	3,308 4 7	9,987 14 0

## District Funds under Acts XX of 1883 and V of 1878—continued.

CONTINUED.

## XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS, LOCAL.

Botanical and other Public Garden Receipts.	Veterinary Receipts.	Receipts on account of experimental cultivation.	Receipts on account of Public Exhibitions and Fairs.	Miscellaneous.	Total.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
57 6 0	...	...	26,868 15 6	43 3 1	26,969 8 7
945 6 3	...	...	16,422 15 3	11 8 0	16,779 13 6
141 12 0	6 10 0	4 9 0	...	197 0 6	350 0 0
...	...	...	...	5 0 0	5 0 0
210 9 6	...	...	...	10 10 2	221 3 8
1,679 1 6	...	...	...	9 14 3	1,688 15 9
...	...	...	...	...	...
203 11 9	73 6 11	...	...	...	277 2 8
294 1 1	...	...	14 0 0	...	308 1 1
691 11 11	17 8 0	...	...	...	709 3 11
176 5 0	...	...	3 4 6	...	179 9 6
131 8 0	...	...	...	2 2 0	133 10 0
715 6 9	...	13 6 11	...	...	728 13 8
684 5 2	...	...	...	201 3 6	885 8 8
481 2 6	19 8 0	...	...	46 6 9	546 14 3
6,321 3 3	...	...	...	70 0 0	6,321 3 3
...	...	...	...	...	...
2,662 6 4	...	...	...	12 0 0	2,674 6 4
1,068 7 4	...	...	17 3 0	...	2,085 10 4
123 4 0	...	...	...	74 8 9	197 12 9
1,071 2 0	...	...	1,251 3 9	60 0 0	2,382 5 9
1,372 11 6	...	...	...	86 5 9	1,262 1 3
503 8 6	...	...	...	10 15 9	514 8 3
2,739 3 7	...	...	...	...	2,759 3 7
32 5 0	...	...	15 0 0	...	47 5 0
303 10 9	...	...	...	...	303 10 9
...	...	...	...	...	...
476 10 11	...	...	...	319 6 6	798 1 5
...	...	...	...	...	...
121 15 8	...	...	...	...	121 15 6
554 12 0	...	...	...	26 13 0	581 9 0
21,519 12 1	116 13 11	18 6 5	44,592 10 0	1,187 2 0	69,833 6 5

## Statement showing the transactions for the year 1888-89 of the

DISTRICTS.	RECEIPTS—			
	XXV—MISCELLANEOUS, LOCAL.			
	Rents.	Sale of old stores and Materials.	Miscellaneous.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ... ..	87 12 0	59 13 0	114 4 9	261 13 9
Rohtak ... ..	552 0 0	329 12 1	64 4 9	946 0 10
Gurgaon ... ..	500 14 3	214 12 9	8,213 7 0	8,929 2 0
Delhi ... ..	560 9 0	55 4 9	2,860 5 11	3,476 3 8
Karnál ... ..	507 1 3	19 7 3	1,609 9 7	2,136 2 1
Umballa ... ..	168 0 0	97 10 0	391 14 10	657 8 10
Simla ... ..	...	...	...	...
Kángra ... ..	1,666 8 9	...	1,633 9 4	3,300 2 1
Hoshiárpur ... ..	687 9 3	...	85 13 2	773 6 5
Jullundur ... ..	636 13 1	8 8 6	6 13 6	652 3 1
Ludhiána ... ..	344 13 6	...	29 13 0	374 10 6
Ferozepore ... ..	662 8 0	...	11 7 3	673 15 3
Mooltan ... ..	296 15 3	25 5 10	68 6 6	390 11 7
Jhang ... ..	73 11 0	11 10 0	10 0 3	95 5 3
Montgomery ... ..	486 8 0	204 12 0	358 4 8	1,049 8 8
Lahore ... ..	244 0 0	...	216 15 3	460 15 3
Amritsar ... ..	1,232 8 3	25 0 0	109 0 0	1,366 8 3
Gurdáspur ... ..	3,300 12 0	3 5 0	722 15 1	4,026 0 1
Siálkot ... ..	297 10 4	40 12 3	1,940 2 3	2,378 8 10
Gujrát ... ..	337 4 0	13 4 9	7 2 0	357 10 9
Gujránwála ... ..	1,620 1 9	...	15 6 0	1,635 7 9
Shahpur ... ..	749 7 0	10 14 0	738 0 10	1,498 5 10
Jhelum ... ..	138 4 1	...	40 9 9	178 13 10
Báwalpindi ... ..	1,015 15 11	...	3,186 3 8	4,202 3 7
Hazára ... ..	964 0 0	24 5 0	8 0 0	996 5 0
Pesháwar ... ..	194 3 7	...	35 2 11	229 6 6
Kobát ... ..	864 9 4	...	14 3 5	878 12 9
Bannú ... ..	1,177 5 0	...	12 10 0	1,189 15 0
Dera Ismail Khan ... ..	417 10 0	8 10 6	33 1 1	459 5 7
Dera Gházi Khan ... ..	48 5 9	...	200 0 0	248 5 9
Muráffgarh ... ..	73 4 0	61 2 0	160 6 10	294 12 10
Total ... ..	19,916 0 4	1,214 5 8	22,898 1 7	44,028 7 7

District Funds under Acts XX of 1883 and V of 1878—continued.

continued.

XXX—No. of the Ward.	XXXX—Civil Works.	ARRESTING REASONS.		INCORPORATED LOCAL FUNDS DEBT ACCOUNT.	PUBLIC WORKS RECEIPTS.	Total District Fund Receipts.	GRAND TOTAL.
		Contribution from Provincial to Local.	Transfer between Local and Local.				
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
						80,539 11 1	1,73,784 12 2
	402 2 0						
	20 0 0	117 0 0		107 2 0	20 0 2	1,05,271 11 11	1,27,407 3 11
	2,254 13 4	228 0 0			10 7 11	1,12,207 3 11	1,41,984 2 6
	6,003 13 0	756 0 0	665 0 0		17 14 9	92,278 3 8	1,62,853 9 2
	14,261 0 0	144 0 0		100 6 0	27 10 3	92,475 1 4	1,76,830 12 11
	2,228 0 2				20 6 3	1,28,081 12 0	2,70,087 8 7
						1,361 12 8	2,245 7 8
	16,012 10 1	2,267 0 0			186 11 2	91,568 9 10	1,02,648 1 7
	12,312 12 4	282 0 0			122 4 1	1,43,485 10 2	2,08,340 14 0
	18 2 8		1,074 10 9			1,33,984 6 5	2,18,532 2 2
	2,220 13 4			64 5 0		1,07,638 1 6	1,58,030 0 2
	20,041 14 0				11 8 0	1,17,556 15 4	1,49,427 10 3
	22 2 2	111 0 0			22 4 0	82,455 2 7	1,07,402 8 5
	282 13 0				122 14 2	48,223 13 11	68,421 12 5
	128 13 0				4 4 3	55,484 10 5	61,628 13 7
	10,285 2 0		645 0 0			95,526 6 0	1,33,631 2 7
	20,000 4 0					1,29,387 0 7	1,57,421 6 8
	2,080 2 4	700 0 0				1,36,363 4 5	1,74,755 9 5
	2,222 1 2	54 0 0			8 7 0	1,36,762 12 7	2,40,851 7 4
	59 13 0					60,897 5 1	1,33,119 11 10
	204 1 2				15 9 3	60,869 15 7	1,14,180 12 9
1,004 12 6	267 13 0					43,294 11 3	58,831 15 10
					62 14 0	65,034 12 8	1,19,886 5 7
	82 13 5		480 0 0		8 9 6	86,763 11 7	1,31,910 9 4
						27,835 13 1	35,420 7 10
	620 12 2				48 12 0	70,936 8 2	91,245 8 8
						22,379 2 10	25,538 2 2
	667 1 1				2 0 0	43,489 4 7	55,596 2 0
			205 4 0			51,694 2 7	76,410 12 1
	477 7 2	61 0 0			22 7 2	87,060 14 3	48,254 7 10
	25 10 0				21 5 9	48,809 1 8	58,350 8 3
1,004 12 6	1,24,228 2 4	2,710 0 0	2,126 10 9	288 5 0	793 5 10	25,10,417 13	5,38,36,180 9 8

## Statement showing the transaction for the year 1888-89 of the

PAY.

DISTRICTS.	1—REFUNDS.		15—POST OFFICE.	18—GENERAL ADMINISTRATION.	20—POLICE, LOCAL.		Total.
	Revenue Refunds.		District Post Collections.	General Establishment of Local Funds.	Cattle Pounds.	Refunds.	
	Rs.	A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ... ..	86	9 7	...	3,277 7 9	758 10 0	...	758 10 0
Rohtak ... ..	...	...	840 0 0	3,316 11 8	707 1 9	75 6 0	782 7 9
Gurgaon ... ..	...	...	457 10 0	4,372 12 9	904 14 0	0 0 6	904 14 6
Delhi ... ..	1	0 0	...	5,469 13 8	976 4 0	...	976 4 0
Karnál ... ..	...	...	395 0 0	12,208 10 7	737 0 0	...	737 0 0
Umballa ... ..	...	...	...	8,553 11 7	869 3 6	...	869 3 6
Simla ... ..	...	...	...	...	...	...	...
Kángra ... ..	...	...	...	3,756 14 7	655 10 0	...	655 10 0
Hoshiárpur ... ..	...	...	158 11 0	4,645 11 10	544 10 9	...	544 10 9
Jullundur ... ..	...	...	...	4,570 1 7	234 15 0	...	234 15 0
Ludhiána ... ..	...	...	...	4,556 6 0	411 5 6	...	411 5 6
Ferozepore ... ..	...	...	...	2,045 4 11	1,143 8 0	179 12 0	1,323 4 0
Mooltan ... ..	10	1 11	...	2,033 14 4	1,081 15 3	...	1,081 15 3
Jhang ... ..	...	...	9,563 5 9	1,645 10 7	...	...	...
Montgomery ... ..	1	10 8	...	1,855 8 8	...	...	...
Lahore ... ..	...	...	...	3,562 0 4	...	...	...
Amritsar ... ..	...	...	...	5,188 3 6	572 4 0	137 14 3	710 2 3
Gurdáspur ... ..	68	0 8	...	8,331 11 3	1,028 6 6	...	1,028 6 6
Siálkot ... ..	8	0 0	...	8,745 11 11	909 2 0	...	909 2 0
Gujrát ... ..	...	...	...	2,715 0 6	...	...	...
Gujránwála ... ..	18	14 6	...	3,200 5 6	...	...	...
Shahpur ... ..	...	...	...	1,645 10 9	...	...	...
Jhelum ... ..	...	...	...	2,256 10 8	...	...	...
Ráwalpindí ... ..	7	10 5	...	6,063 2 11	...	...	...
Hazára ... ..	...	...	...	1,391 1 8	352 7 11	...	352 7 11
Posháwar ... ..	...	...	...	1,663 1 8	...	...	...
Kohát ... ..	...	...	11,031 14 7	879 5 11	...	...	...
Bannu ... ..	...	...	10,915 7 4	2,574 4 4	...	...	...
Dera Ismail Khan ... ..	...	...	15,401 6 10	1,555 0 7	...	...	...
Dera Gházi Khan ... ..	80	5 10	...	1,645 9 10	...	...	...
Muzaffargarh ... ..	49	12 9	...	3,071 12 8	...	...	...
Total ... ..	232	2 4	48,763 7 6	1,16,893 10 6	11,387 6 2	393 0 9	12,280 6 11

## District Funds under Acts XX of 1883 and V of 1878—continued.

MENTS

## 22—EDUCATION, LOCAL.

Univer- sity.	Inspection.	Government Schools (General).		Govern- ment Schools (Special.)	Grants-in- aid.	Scholarships.	Miscellan- eous.	Total.
		Secondary Schools for boys and girls.	Primary Schools for boys and girls.					
Rs. A. P.	Rs. A. F.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
...	451 14 11	304 13 5	7,012 11 11	...	1,128 2 0	701 4 7	106 0 0	9,704 14 10
...	534 14 0	2,300 9 5	7,578 6 1	...	2,332 14 0	1,519 6 8	316 2 6	14,582 4 8
...	475 8 6	4,253 12 1	12,320 8 2	...	2,878 3 4	1,319 7 0	76 0 0	21,323 7 1
...	401 6 0	2,353 9 10	11,065 4 5	...	2,159 0 7	2,397 13 2	...	18,377 2 9
...	240 0 0	...	7,455 5 2	...	3,720 3 6	1,259 1 4	180 0 0	12,854 10 0
...	642 10 1	6,105 10 7	15,219 7 0	...	2,618 7 0	1,752 2 11	80 0 0	26,448 5 7
...	...	...	922 10 9	...	...	...	...	922 10 9
200 0 0	428 1 9	5,218 2 8	8,635 4 9	...	417 8 1	746 2 11	...	15,645 4 2
...	708 0 0	646 10 4	14,002 10 1	...	3,941 14 8	2,086 14 5	1,319 5 3	22,705 6 9
1,000 0 0	2,003 5 7	2,687 6 11	16,357 1 10	...	5,685 3 5	3,687 10 4	741 4 10	32,162 0 11
600 0 0	402 9 3	4,441 6 9	13,096 2 2	181 8 0	3,640 0 0	1,725 9 6	788 7 6	24,875 11 2
303 0 0	363 6 0	2,889 6 9	8,692 0 8	63 11 6	2,807 3 2	1,112 2 9	...	16,230 14 10
...	328 3 3	1,097 4 8	12,514 13 5	...	5,150 14 6	1,061 11 5	...	20,152 14 10
...	218 1 1	1,345 4 8	4,590 3 9	...	645 7 3	408 8 9	...	7,207 9 6
...	344 5 0	...	5,584 1 4	...	1,357 8 0	560 0 4	...	7,845 14 8
...	444 0 0	2,757 11 6	8,565 10 7	...	2,306 1 8	2,874 14 2	36 0 0	16,984 5 11
...	437 12 9	4,564 10 0	17,339 1 5	...	1,973 12 3	1,976 3 1	340 13 9	26,632 5 3
...	265 0 0	1,103 5 4	18,223 2 6	...	4,773 14 1	2,702 10 19	...	27,068 0 9
...	1,114 13 0	3,015 10 8	18,399 3 9	...	3,224 8 2	2,294 9 6	59 0 0	28,107 13 1
318 0 0	302 8 0	3,575 15 10	9,250 11 3	...	626 3 0	1,519 10 9	777 0 0	16,370 0 10
...	240 0 0	3,679 3 6	11,974 2 5	...	50 0 0	1,074 6 11	...	17,017 12 10
...	298 13 4	1,352 10 7	7,760 14 9	...	538 11 3	965 11 8	324 7 4	11,241 4 11
300 0 0	360 0 0	3,091 0 10	9,139 10 10	...	1,053 8 1	807 10 11	245 5 0	14,997 3 8
300 0 0	360 0 0	5,057 14 9	13,816 7 8	...	100 0 0	1,532 12 8	...	21,167 3 1
...	86 14 0	1,360 0 6	4,008 2 2	10 13 11	64 7 8	101 14 5	88 0 0	5,720 4 8
...	446 0 0	2,904 15 0	7,557 5 4	...	266 13 4	1,566 14 8	12 0 0	12,764 0 4
...	252 0 0	...	1,173 15 3	...	12 2 0	412 11 3	12 0 0	1,862 12 6
...	241 14 7	984 7 3	4,266 7 3	62 3 11	2,612 6 8	305 15 5	...	8,373 7 1
...	240 0 0	1,108 11 6	5,665 4 0	...	865 14 0	1,517 1 0	...	9,396 14 6
300 0 0	427 0 0	3,525 3 3	6,374 8 8	...	264 12 3	2,073 8 3	270 12 0	13,235 12 6
...	421 0 0	...	...	...	10,836 9 1	...	...	11,257 9 1
8,321 0 0	13,480 1 1	71,725 10	2,285,561 7	4,318 5 4	67,952 5 0	42,094 11 7	5,772 10	24,93,226 2 8

Statement showing the transactions for the year 1888-89 of the

PAYMENTS-

DISTRICTS.	24—MEDICAL, LOCAL.							Total.
	Medical Establish- ment.	Hospitals and Dispensaries.	Sanitation and Vac- cination.	Medical School and College.	Lunatic Asylum.	Refunds.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Hissar ...	1,127 11 6	4,466 4 0	2,420 7 4	...	...	...	8,014 6 10	
Rohtak ...	180 0 0	6,250 0 0	2,429 15 3	58 0 0	...	...	8,917 15 3	
Gurgaon ...	72 0 0	7,313 8 11	2,029 8 4	...	...	...	9,415 1 3	
Delhi ...	...	9,164 8 8	2,013 4 3	...	...	...	11,177 12 11	
Karnal ...	...	8,237 3 4	1,501 15 0	...	...	...	9,739 2 4	
Umballa ...	...	11,080 5 10	3,538 9 7	120 0 0	43 6 9	...	14,782 6 2	
Sinla ...	...	468 10 3	...	...	...	...	468 10 3	
Kangra ...	250 0 0	7,133 14 9	2,924 10 4	113 4 0	...	...	10,421 13 1	
Hoshiarpur ...	...	13,764 9 8	1,674 15 0	320 8 0	6 3 6	...	15,766 4 2	
Jullundur ...	...	10,535 0 11	2,399 5 3	450 0 0	...	...	13,344 6 2	
Ludhiána ...	...	4,515 8 2	1,402 13 5	...	...	...	5,918 5 7	
Ferozepore ...	527 0 4	2,587 11 9	1,616 9 0	...	...	...	4,731 3 1	
Mooltan ...	...	6,682 7 8	3,202 1 2	...	...	...	9,884 8 10	
Jhang ...	...	5,302 6 4	1,738 13 2	...	4 2 6	...	7,045 6 0	
Montgomery ...	...	3,850 5 9	1,423 8 2	...	...	...	5,273 13 11	
Lahore ...	240 0 0	5,849 4 4	1,978 14 11	120 0 0	...	...	8,188 3 3	
Amritsar ...	...	7,840 0 10	2,875 3 1	323 0 0	...	...	11,038 3 11	
Gurdáspur ...	...	15,137 3 8	2,561 15 1	...	294 0 0	...	18,993 2 9	
Sialkot ...	...	10,068 5 0	3,055 11 4	322 12 0	...	...	13,446 12 4	
Gujrát ...	...	9,489 14 11	1,727 1 11	240 0 0	...	...	11,427 0 10	
Gujránwála ...	1,775 11 9	5,319 4 10	1,267 11 11	3 8 0	...	...	8,366 4 6	
Shahpur ...	...	5,639 13 6	1,081 10 4	120 0 0	...	...	6,841 7 10	
Jhelum ...	...	9,445 13 9	1,642 7 9	60 0 0	...	...	11,148 5 6	
Ráwalpindi ...	...	14,358 2 5	1,753 9 4	...	1 11 7	...	16,113 7 4	
Hazára ...	5,370 7 0	...	715 2 5	...	...	...	6,285 9 5	
Pesháwar ...	456 5 11	6,134 3 7	1,790 5 3	500 0 0	...	...	8,880 14 9	
Kohát ...	1,660 9 7	...	1,188 4 4	...	14 0 3	10 0 0	2,862 14 2	
Hannu ...	240 0 0	3,945 15 8	1,890 14 9	...	...	...	6,066 14 5	
Dera Ismail Khan ...	...	4,165 1 7	1,384 4 4	...	...	...	5,549 5 11	
Dera Gházi Khan ...	...	6,486 0 7	1,066 0 8	55 2 6	...	...	7,607 3 9	
Musaifargarh ...	...	3,932 5 1	1,471 1 8	...	...	...	5,403 6 9	
<b>TOTAL</b> ...	<b>12,099 14 1</b>	<b>2,10,134 3 9</b>	<b>57,766 14 4</b>	<b>2,806 2 6</b>	<b>363 8 7</b>	<b>10 0 0</b>	<b>2,83,180 11 3</b>	



## District Funds under Acts XX of 1883 and V of 1878—continued.

CONTINUED.

26—SCIENTIFIC AND OTHER MINOR DEPARTMENTS, LOCAL.							
Experimental cultivation.	Public Exhibitions and Fairs.	Veterinary Charges.	Botanical and other Public Gardens.	Provincial Statistics.	Miscellaneous.	Total.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
...	2,298 13 4	891 3 0	2,609 6 0	...	...	5,799 6 4	
...	1,514 12 10	510 8 9	1,474 7 9	...	...	3,529 13 4	
10 8 0	...	744 7 6	1,674 4 11	...	...	2,429 4 5	
34 9 0	1,050 0 0	1,493 11 9	723 8 6	...	...	3,301 13 3	
...	3,922 11 8	554 12 0	120 0 0	...	...	4,397 7 8	
5 10 4	...	214 11 0	1,476 3 7	...	278 0 6	1,972 9 5	
...	...	...	...	...	...	...	
716 5 9	100 0 0	704 6 3	876 5 6	...	...	2,397 1 6	
...	400 0 0	636 7 8	7,802 11 8	...	...	8,738 11 4	
...	300 0 0	802 6 3	5,932 15 2	...	...	7,042 5 5	
...	...	932 15 6	5,883 2 10	...	...	6,816 2 4	
142 15 0	42 0 0	868 4 6	5,216 0 10	...	...	6,295 4 4	
...	...	1,898 10 0	2,142 0 11	...	...	4,060 10 11	
...	189 1 7	115 1 7	5,341 9 10	...	...	5,665 13 0	
...	...	94 2 0	1,871 11 4	...	60 0 0	2,025 13 4	
...	...	1,332 0 0	7,817 2 10	...	...	9,149 2 10	
...	1,120 0 0	626 8 6	120 0 0	...	...	1,866 8 6	
655 0 0	258 4 6	613 11 6	2,167 9 9	...	...	3,695 9 9	
...	124 6 6	1,382 14 9	4,364 9 2	...	...	5,871 14 5	
...	530 9 0	202 10 9	1,031 13 0	...	...	1,814 7 9	
...	502 8 0	600 6 11	3,103 11 3	...	...	4,206 10 2	
...	300 0 0	1,199 11 0	3,916 2 2	...	...	5,415 13 2	
...	...	951 0 8	5,949 3 5	...	...	6,930 4 1	
1 2 0	13 8 10	196 4 10	3,538 1 9	15 6 8	...	3,764 8 1	
...	...	298 10 5	652 15 0	...	...	951 9 5	
...	...	351 12 9	3,546 1 4	...	716 8 10	4,634 6 11	
...	...	24 4 0	310 0 0	...	...	334 4 0	
...	...	...	538 4 6	...	...	538 4 6	
...	...	77 0 0	...	...	...	77 0 0	
...	100 0 0	1,697 0 5	1,415 7 8	...	...	3,212 8 1	
...	...	715 2 11	4,483 10 5	...	...	5,198 15 4	
1,533 2 1	12,816 3 3	20,490 15 2	86,165 13 1	15 6 8	1,052 9 4	1,22,134 1 7	

## Statement showing the transactions for the year 1888-89 of the

PAYMENTS—

DISTRICTS.	29—SUPERANNUATION ALLOWANCES AND PENSIONS.			30—STATIONERY AND PRINTING.			
	Superannuation and Retired Allowances.	Gratuities.	Total.	Stationery purchased in the country.	Printing at private Presses.	Lithography.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Hissar ...	...	240 0 0	240 0 0	167 1 0	173 10 0	...	340 11 0
Rohtak ...	...	...	...	...	66 14 0	...	66 14 0
Gurgaon ...	...	72 0 0	72 0 0	...	87 8 0	45 3 6	132 11 6
Delhi ...	...	170 0 0	170 0 0	160 15 9	187 6 0	...	348 5 9
Karnál ...	...	180 0 0	180 0 0	...	692 1 6	...	692 1 6
Umballa ...	...	...	...	123 15 6	73 12 0	38 0 1	240 11 7
Simla ...	...	...	...	...	20 12 0	...	20 12 0
Kángra ...	...	540 0 0	540 0 0	...	13 12 6	...	13 12 6
Hoshiárpur ...	...	...	...	...	...	...	...
Jullundur ...	...	186 0 0	186 0 0	...	210 0 0	...	210 0 0
Ludhiána ...	...	...	...	...	5 15 0	...	5 15 0
Ferozepore ...	...	...	...	...	904 0 0	19 14 0	923 14 0
Mooltan ...	72 0 0	...	72 0 0	...	13 0 0	...	13 0 0
Jhang ...	...	...	...	...	...	6 13 0	6 13 0
Montgomery ...	...	...	...	...	...	...	...
Lahore ...	...	...	...	...	53 4 0	...	53 4 0
Amritsar ...	...	...	...	...	53 0 0	...	53 0 0
Gurdáspur ...	...	...	...	...	...	...	...
Siálkot ...	...	...	...	...	286 7 0	...	286 7 0
Gujrát ...	...	...	...	...	11 14 9	...	11 14 9
Gujránwála ...	...	...	...	...	50 0 0	...	50 0 0
Shahpur ...	...	...	...	...	298 11 1	...	298 11 1
Jhelum ...	...	...	...	...	...	...	...
Ráwalpindí ...	...	...	...	...	30 0 8	...	30 0 8
Mazára ...	...	...	...	...	325 2 0	...	325 2 0
Pesháwar ...	...	...	...	...	524 6 0	...	524 6 0
Kohát ...	...	...	...	...	3 11 8	...	3 11 8
Banna ...	...	...	...	59 11 0	2 4 0	...	61 15 0
Dera Ismail Khan ...	...	...	...	...	107 11 4	...	107 11 4
Dera Gházi Khan ...	...	...	...	...	98 4 4	...	98 4 4
Muzaffargarh ...	...	...	...	...	...	...	...
<b>TOTAL ...</b>	<b>72 0 0</b>	<b>1,388 0 0</b>	<b>1,460 0 0</b>	<b>611 11 3</b>	<b>4,300 7 10</b>	<b>103 14 7</b>	<b>4,916 1 8</b>

## District Funds under Acts XX of 1883 and V of 1878.—continued.

CONTINUED.

32.—MISCELLANEOUS, LOCAL.					
Donations for charitable purposes.	Rewards for the destruction of wild animals.	Petty Establishments.	Miscellaneous and unforeseen charges.	Miscellaneous Re-funds.	Total.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
...	741 12 0	526 6 10	16 1 0	...	1,284 3 10
...	15 10 0	352 5 3	...	61 5 9	429 5 0
14 10 5	315 10 6	1,099 13 3	460 2 11	291 7 0	2,181 12 1
...	79 8 0	1,145 9 0	77 0 0	164 0 4	1,466 1 4
...	5,741 1 9	615 14 3	757 8 4	5 3 6	7,119 11 10
7 14 0	857 11 0	177 9 3	392 10 1	7 1 10	942 14 2
...	...	...	...	...	...
...	146 9 6	1,398 12 7	172 6 8	100 12 0	1,818 8 9
...	966 0 0	2,033 14 9	586 3 4	...	3,586 2 1
...	119 8 0	62 0 0	...	...	181 8 0
...	60 2 0	490 14 6	...	...	551 0 6
...	53 12 6	282 1 0	217 9 6	11 3 0	554 10 0
...	932 10 0	362 10 4	...	809 10 10	2,104 15 2
...	30 0 0	1,401 3 2	154 2 4	5 8 0	1,590 13 6
...	395 8 0	1,894 11 5	150 0 0	3 11 0	2,353 14 5
...	240 0 0	116 10 0	...	...	356 10 0
...	600 0 0	971 7 6	...	...	1,571 7 6
53 12 0	35 0 0	1,385 4 0	...	...	1,474 0 0
240 0 0	1,045 2 0	1,353 6 10	300 0 0	508 7 0	3,446 15 10
41 14 0	56 8 0	322 6 9	215 7 8	...	636 4 5
...	550 0 0	483 12 0	119 8 9	304 0 6	1,457 5 3
...	89 4 0	837 0 1	479 6 7	...	1,355 10 8
...	67 6 0	725 13 10	200 0 0	6 0 11	999 4 9
24 0 0	523 14 0	249 5 9	110 0 0	...	906 3 9
...	...	130 13 4	47 11 0	...	178 8 4
...	415 0 0	999 4 8	991 13 10	43 1 5	2,449 3 11
...	50 0 0	228 0 0	50 1 9	...	328 1 9
100 1 0	16 11 0	721 13 2	59 4 5	190 14 0	1,088 11 7
...	...	122 0 0	20 0 0	...	142 0 0
...	193 15 0	...	...	3,851 0 3	4,044 15 3
...	162 0 0	92 8 0	7 0 0	...	261 8 0
482 3 5	13,949 3 3	20,493 7 6	5,584 2 2	6,363 7 4	46,872 7 8

## Statement showing the transactions for the year 1888-89 of the

## PAYMENTS—

DISTRICTS.		43—MINOR WORKS AND NA- VIGATION.	45—CIVIL WORKS.	ADJUSTING HEADS.	
		In charge of Civil Officers.	In charge of Civil Officers.	Contributions from Local to Provincial.	Transfers be- tween Local and Local.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Hissar ...	1 81 ...	6,384 0 0	✓ 132 0 0	
	Rohtak ...	...	5,766 11 0	✓ 168 0 0	
	Gurgaon ...	...	289 8 0	7,982 0 5	168 0 0
	Delhi ...	...	672 11 0	15,262 6 3	...
	Karnal ...	...	479 15 0	17,493 3 5	134 1 0
	Umballa ...	...	...	12,552 0 0	260 4 0
	Simla ...	...	...	...	...
	Kangra ...	...	909 5 5	20,010 3 9	131 9 9
	Hoshiarpur ...	...	1,050 3 6	18,774 7 9	461 13 9
	Jullundur ...	...	...	10,577 8 0	...
	Ludhiana ...	...	493 12 9	29,217 1 9	162 0 0
	Ferozepore ...	...	...	36,922 0 7	189 0 6
	Mooltan ...	...	...	18,187 9 1	108 0 0
	Jhang ...	...	...	8,460 0 0	108 0 0
	Montgomery ...	...	...	9,845 0 0	108 0 0
	Lahore ...	...	85 0 0	23,098 9 9	14 10 6
	Amritsar ...	...	2,866 2 10	31,337 4 0	162 0 0
	Gurdaspur ...	...	...	21,093 11 4	162 0 0
	Sialkot ...	...	762 2 6	16,442 14 1	196 3 3
	Gujrat ...	...	...	8,609 10 0	116 0 0
	Gujranwala ...	...	...	8,072 5 6	77 0 0
	Shahpur ...	...	580 8 0	4,698 0 0	76 0 0
	Jhelum ...	...	...	11,596 3 2	77 0 0
	Rawalpindi ...	...	...	20,488 5 9	...
	Hazara ...	...	108 0 0	5,825 0 0	...
	Peshawar ...	...	...	12,163 15 1	...
	Kohat ...	...	...	1,443 6 0	...
	Banna ...	...	...	2,652 0 0	72 0 0
	Dera Ismail Khan ...	...	...	5,209 0 0	...
	Dera Ghazi Khan ...	...	885 1 6	6,712 3 5	72 0 0
	Muzaffargarh ...	...	...	8,380 0 0	162 0 0
	TOTAL ...	360 8 0	8,788 14 6	3,97,264 12 1	3,136 10 9

## District Funds under Acts XX of 1883 and V of 1878—continued.

CONTINUED.

PUBLIC WORKS CHARGES.				
INCORPORATED LOCAL FUNDS DEBT ACCOUNT.	Original Works.			
	Advances.	Civil Buildings.	Communications.	Miscellaneous Public Improvements.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
...	1,682 9 6	818 3 3	3,295 0 0	5,795 12 9
...	1,910 4 10	264 4 0	1,367 13 3	3,542 6 1
...	1,068 3 4	12,309 3 2	7,476 12 9	20,854 3 8
75 0 0	100 0 0	5,064 4 0	522 11 8	5,486 15 8
800 0 0	...	6,277 11 4	2,377 0 0	8,654 11 4
...	3,766 15 6	2,855 4 9	303 3 0	6,945 7 3
...	...	...	...	...
...	741 2 1	6,164 3 4	100 0 0	7,005 5 5
...	7,950 0 5	21,395 12 6	4,949 10 4	34,295 7 3
...	1,989 8 0	22,171 0 0	250 0 0	24,410 8 0
...	1,213 12 6	5,223 10 6	...	6,437 7 0
...	10,719 3 10	1,783 6 0	464 8 0	12,967 1 10
...	9,092 5 9	5,980 3 2	...	15,079 8 11
...	86 13 9	1,419 0 0	...	1,485 13 9
...	70 0 0	493 13 9	5,517 7 4	6,081 5 1
...	6,020 9 8	5,502 11 6	512 0 0	12,035 5 8
...	2,477 7 9	8,224 2 2	4,131 8 7	14,833 2 6
...	1,719 2 0	19,550 11 6	344 0 0	21,613 13 6
...	5,346 1 0	27,770 8 11	3,458 0 0	36,774 9 11
...	69 12 0	26,827 4 6	2,926 6 7	29,823 7 1
...	1,794 15 10	12,911 5 9	2,400 11 0	17,107 0 7
...	962 10 9	180 0 0	...	1,112 10 9
...	2,761 8 0	100 0 0	...	2,851 8 0
...	6,287 12 10	1,711 11 3	8,596 15 1	16,596 7 7
...	...	...	2,757 11 0	2,757 11 0
...	...	6,373 5 1	2,953 8 6	9,326 13 7
...	...	...	...	...
...	611 0 0	4,187 12 6	75 0 0	4,873 12 6
...	320 15 0	370 0 0	...	690 15 0
...	1,137 13 0	2,555 12 0	3,725 0 0	7,418 9 0
...	679 5 6	5,610 3 2	...	6,289 12 8
875 0 0	70,747 4 10	214,095 8 6	53,304 15 1	3,43,147 12 8

## Statement showing the transactions for the year 1888-89 of the

		PAYMENTS—									
		PUBLIC WORKS									
DISTRICTS.		Repairs.									
		Civil Buildings.		Communications.		Miscellaneous Public Improvement.		Total.			
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Hissar	...	2,598	6 3	21,355	13 4	3,807	7 4	27,751	10 11		
Rohtak	...	1,787	15 3	43,227	4 6	1,364	0 0	46,379	3 9		
Gurgaon	...	3,085	3 0	22,052	7 5	1,919	6 4	27,057	0 9		
Delhi	...	4,065	2 11	17,169	0 11	2,234	8 4	23,468	12 2		
Karnal	...	3,512	6 3	10,262	6 10	2,220	15 3	15,995	12 2		
Umballa	...	5,982	8 7	42,612	5 0	758	9 3	49,353	7 10		
Simla	...	...	...	...	...	...	...	...	...		
Kangra	...	3,178	3 3	18,572	4 11	1,034	4 6	22,784	12 8		
Hoshiarpur	...	8,901	14 2	20,999	9 4	6,721	6 11	45,622	14 5		
Jullundur	...	7,514	15 3	36,169	6 6	2,696	8 0	46,380	13 9		
Ludhiana	...	2,332	2 9	36,549	1 5	2,145	5 6	41,026	9 8		
Ferozepore	...	8,634	4 6	12,417	3 3	309	8 6	16,361	0 3		
Mooltan	...	2,447	14 6	11,887	7 0	383	3 0	14,718	8 6		
Jhang	...	571	10 9	2,094	8 4	675	7 3	3,341	10 4		
Montgomery	...	407	8 5	2,167	0 7	308	9 6	2,883	2 6		
Lahore	...	2,881	1 5	15,250	10 7	838	0 0	18,969	12 0		
Amritsar	...	1,602	13 5	29,869	6 3	233	12 0	31,705	15 8		
Gurdaspur	...	3,591	0 6	19,927	9 4	2,053	15 0	25,572	8 10		
Siakot	...	3,017	13 8	32,753	0 0	645	13 9	36,416	11 5		
Gujrat	...	1,578	10 9	8,155	15 0	1,539	8 0	11,274	1 9		
Gujranwala	...	993	6 9	9,902	12 5	471	11 0	11,367	14 2		
Shabpur	...	789	9 6	6,634	13 0	1,639	13 2	9,064	3 8		
Jhe'um	...	1,234	11 4	8,401	3 0	1,309	4 0	10,945	2 4		
Rawalpindi	...	1,528	8 3	9,340	11 8	2,642	12 9	13,512	0 8		
Hazara	...	615	8 9	1,810	0 0	292	8 6	2,718	1 3		
Peshawar	...	802	1 4	17,597	14 10	5,635	13 9	24,035	13 11		
Kohat	...	744	7 6	1,839	3 0	724	5 9	3,308	0 3		
Bannu	...	798	15 5	4,202	0 4	1,186	5 6	6,187	5 3		
Dera Ismail Khan	...	1,225	0 0	8,505	11 6	1,355	2 1	11,085	13 7		
Dera Ghazi Khan	...	656	2 9	2,651	14 10	1,411	14 3	4,719	15 10		
Muzaffargarh	...	1,173	11 11	10,311	11 9	18	8 5	11,504	0 1		
TOTAL	...	73,253	15 1	4,93,690	9 10	48,578	7 5	6,15,523	0 4		

## District Funds under Acts XX of 1883 and V of 1878—concluded.

CONCLUDED.

CHARGES—concluded.		Total Public Works charges.	Total District Fund charges.	Closing Balance on 31st March 1889.	GRAND TOTAL.
Establishments.	Tools and Plant.				
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1,163 9 5	232 11 0	34,953 12 1	70,926 2 3	1,02,858 9 11	1,73,784 12 2
2,231 13 8	...	52,153 7 6	90,493 10 2	86,913 9 9	1,77,407 3 11
4,601 8 9	377 6 0	52,890 2 9	1,02,539 4 9	39,444 13 9	1,41,984 2 6
4,079 6 0	95 6 0	33,130 7 10	90,368 14 0	72,484 11 2	1,62,853 9 2
3,954 7 9	276 13 0	28,881 12 3	96,112 11 7	80,718 1 4	1,76,830 12 11
5,051 11 9	42 10 9	61,393 5 7	1,28,015 7 7	1,42,072 1 0	2,70,087 8 7
...	...	...	1,412 1 0	833 6 8	2,245 7 5
5,812 8 0	215 5 11	35,318 0 0	92,118 3 6	10,529 14 1	1,02,648 1 7
9,015 0 2	15 0 0	88,948 5 10	1,65,380 8 9	42,960 5 3	2,08,340 14 0
5,509 11 9	190 5 0	75,491 6 6	1,45,040 3 7	73,491 14 7	2,18,532 2 2
2,292 8 0	...	49,756 8 8	1,22,804 5 3	35,165 10 11	1,58,030 0 2
5,811 10 0	35 1 0	35,174 13 1	1,04,400 7 4	45,027 2 11	1,49,427 10 3
2,875 14 2	70 4 0	32,744 3 7	87,459 13 11	19,942 10 6	1,07,402 8 5
1,489 1 1	98 14 9	6,415 7 11	42,702 15 3	25,718 13 2	68,421 12 5
2,608 12 4	...	11,573 3 11	40,882 15 7	20,745 14 0	61,628 13 7
2,662 5 5	46 10 0	33,714 0 7	95,974 15 2	37,656 3 5	1,33,631 2 7
4,041 8 3	...	50,580 10 5	1,32,006 0 2	25,415 6 6	1,57,421 6 8
4,135 3 4	-82 10 0	51,238 15 8	1,33,143 10 8	41,611 14 9	1,74,755 9 5
11,802 3 10	192 13 6	85,186 6 8	1,63,350 7 1	77,501 0 3	2,40,851 7 4
1,836 0 0	...	42,933 8 10	84,632 15 11	48,486 11 11	1,33,119 11 10
1,597 6 6	...	30,072 5 3	72,538 15 6	41,541 13 3	1,14,180 12 9
1,198 12 11	...	11,375 11 4	43,326 13 9	15,505 2 1	58,831 14 10
1,266 9 0	4 9 0	15,067 12 4	63,072 12 2	56,813 9 5	1,19,886 5 7
4,000 10 0	77 2 0	34,186 4 3	1,02,726 14 3	29,183 11 1	1,31,910 9 4
344 0 0	...	5,819 12 3	26,957 7 8	8,463 0 2	35,420 7 10
2,027 11 2	30 12 6	35,421 3 2	78,491 3 10	12,754 4 10	91,245 9 8
622 11 0	...	3,930 11 3	22,677 1 10	2,911 0 4	25,588 2 2
1,588 13 6	-5 13 0	12,644 2 3	45,007 2 6	11,688 15 6	56,696 2 0
2,231 8 6	...	14,008 5 1	51,446 12 3	24,963 15 10	76,410 12 1
1,186 15 8	...	13,325 8 6	50,369 8 11	-2,115 1 1	43,254 7 10
2,511 1 0	...	20,304 13 9	54,089 12 4	4,260 11 11	58,350 8 3
99,551 2 11	1,913 5 5	10,60,135 5 1	26,00,530 6 6	12,35,650 3 2	38,36,180 9 8

## A

## Abstract of Expenditure on Original Works, Civil Buildings, during the year 1888-89.

DISTRICTS.	ADMINISTRATION.										MINOR DEPARTMENTS.		MISCELLANEOUS.						Total.	Deduct outlay from contributions.	NET TOTAL.				
	Land Revenue.	Excise.	Residences for Local Government.	Secretariat Buildings.	Finance and Currency.	Board of Revenue.	Political Agency.	Museums.	Monuments and Antiquities.	Law and Justice.	Marine.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.				Public Works Buildings.	Forest.	Stud.	
Hissar														1,683								1,683		1,683	
Rohatki														1,675	14			221					1,910		1,910
Gurjawn														606	462								1,068		1,068
Delhi														60	40								100		100
Karnal																									
Umballa		146												3,491	150								8,787		8,787
Kangra														688	53								741		741
Hoshiarpur		231											200	1,454	6,064								7,980		7,980
Jalandhar														455	1,534								1,989		1,989
Ludhiana		301												915									1,214		1,214
Ferozepore	4,000	392							46					895	4,701			655					10,719		10,719
Mooltan														1,606	7,493								9,099		9,099
Jhang										97													37		37
Montgomery														70									70		70
Lahore														4,982				2,033					6,021		6,021
Amritsar													200	2,277									2,477		2,477
Gurdaspur									700					499				520					1,719		1,719
Sialkot		205												3,151	1,912			278					5,546		5,546
Gujranwala														1,334	461								1,795		1,795
Gujrat														50					20				70		70
Shahpur														813	150								963		963
Jhelum														2,651	100								2,751		2,751
Bawalpindi														5,874	186			228					6,288		6,288
Hazira																									
Peshawar																									
Kohat														840	229								611		611
Bannu														200				121					321		321
Dera Ismail Khan														540	100			498					1,138		1,138
Dera Ghazi Khan														18	662								680		680
Muzaffargarh																									
GRAND TOTAL	4,883	392							783				400	36,825	23,854			3,610					70,747		70,747
Deduct outlay from Contributions...																									
Net Total	4,883	392							783				400	36,825	23,854			3,610					70,747		70,747

\* Includes outlay of Rs. 268 by Executive Engineer, Umballa Provincial Division.  
† Includes outlay of Rs. 500 by Executive Engineer, Lahore Provincial Division.



## Abstract of Expenditure on Original Works, Communications, during the year 1888-89.

Districts:	Mettled and bridged roads.	Raised, bridged and unmetalled roads.	District roads.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Total.	Deduct outlay from contributions.	NET TOTAL.
Hissar ... ..	638	...	...	...	180	...	...	...	818	...	818
Rohtak ... ..	...	...	...	...	264	...	...	...	264	...	264
Gurgaon ... ..	2,149	5,484	...	...	3,000	...	...	1,677	12,310	...	12,310
Delhi ... ..	1,912	330	...	...	2,822	...	...	...	5,064	...	5,064
Karnal ... ..	...	5,527	...	...	751	...	...	...	6,278	...	6,278
Umballa ... ..	...	...	...	...	2,855	...	...	...	2,855	...	2,855
Kangra ... ..	...	1,595	...	...	3,284	...	1,285	...	6,164	...	6,164
Hoshiarpur ... ..	14,046	252	...	...	7,098	...	...	...	21,396	...	21,396
Jullander ... ..	18,770	...	...	...	3,401	...	...	...	22,171	...	22,171
Ludhiána ... ..	3,052	...	...	...	1,389	168	...	615	5,224	...	5,224
Ferozepore ... ..	192	505	...	...	996	90	...	...	1,783	...	1,783
Mooltan ... ..	762	...	...	...	5,218	...	...	...	5,980	...	5,980
Jhang ... ..	555	...	...	...	894	...	...	...	1,449	...	1,449
Montgomery ... ..	...	...	...	...	494	...	...	...	494	...	494
Lahore ... ..	...	2,000	...	...	2,504	...	999	...	5,503	...	5,503
Amritsar ... ..	1,819	...	...	...	2,769	1,136	2,500	...	8,224	...	8,224
Gurdáspur ... ..	...	8,639	...	...	10,462	...	450	...	19,551	...	19,551
Siálikot ... ..	...	...	...	...	27,771	...	...	...	27,771	...	* 27,771
Gujránwála ... ..	...	8,111	...	...	4,250	...	550	...	12,911	...	12,911
Gujrát ... ..	24,314	1,150	...	...	1,363	...	...	...	26,827	...	26,827
Shahpur ... ..	...	...	...	...	...	...	150	...	150	...	150
Jhelum ... ..	...	...	...	...	...	...	100	...	100	...	100
Ráwalpindi ... ..	...	497	...	...	940	...	275	...	1,712	...	1,712
Hazára ... ..	...	...	...	...	...	...	...	...	...	...	...
Pesháwar ... ..	5,167	...	...	...	969	...	152	85	6,373	...	6,373
Kohát ... ..	...	...	...	...	...	...	...	...	...	...	...
Bannu ... ..	...	294	...	...	3,894	...	...	...	4,188	...	4,188
Dera Ismail Khan ... ..	...	370	...	...	...	...	...	...	370	...	370
Dera Ghazi Khan ... ..	...	400	...	...	1,000	...	1,156	...	2,556	...	2,556
Muzaffargarh ... ..	...	2,019	...	...	3,591	...	...	...	5,610	...	5,610
<b>GRAND TOTAL</b> ... ..	<b>73,376</b>	<b>37,173</b>	...	...	<b>93,159</b>	<b>1,394</b>	<b>7,617</b>	<b>2,377</b>	<b>2,14,096</b>	...	<b>2,14,096</b>
Deduct outlay from Contributions.	...	...	...	...	...	...	...	...	...	...	...
<b>Net Total</b> ... ..	<b>73,376</b>	<b>37,173</b>	...	...	<b>93,159</b>	<b>1,394</b>	<b>7,617</b>	<b>2,377</b>	<b>2,14,096</b>	...	<b>2,14,096</b>

\* Includes outlay of Rs. 24,380-0-11 by Executive Engineer, Ráwalpindi Provincial Division.

*Abstract of Expenditure on Original Works, Miscellaneous Public Improvements, during  
the year 1888-89.*

DISTRICTS.	Town buildings, including Town Halls, Public Offices or Rooms, city walls and gates.											Total.	Deduct outlay from contributions.	Net Total.
	Markets.	Paving streets.	Lighting.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	Manufactures.				
Hissar ... ..	...	...	...	3,295	...	...	...	...	...	...	3,295	...	3,295	
Rohtak ... ..	1,108	...	...	263	...	...	...	...	...	...	1,368	...	1,368	
Gurgaon ... ..	...	...	...	7,477	...	...	...	...	...	...	7,477	...	7,477	
Delhi ... ..	...	...	...	319	4	...	...	...	...	...	323	...	323	
Karnal ... ..	2,000	...	...	377	...	...	...	...	...	...	2,377	...	2,377	
Umballa ... ..	...	...	...	303	...	...	...	...	...	...	303	...	303	
Kangra ... ..	100	...	...	...	...	...	...	...	...	...	100	...	100	
Hoshiarpur ... ..	2,061	510	...	2,379	...	...	...	...	...	...	4,950	...	4,950	
Jullundur ... ..	...	...	...	...	...	...	...	...	250	...	250	...	250	
Ludhiána ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Ferozepore ... ..	163	...	...	273	...	...	...	23	...	...	464	...	464	
Mooltan ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Jhang ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Montgomery ... ..	...	...	...	5,517	...	...	...	...	...	...	5,517	...	5,517	
Lahore ... ..	...	...	...	512	...	...	...	...	...	...	512	...	512	
Amritsar ... ..	3,185	347	...	600	...	...	...	...	...	...	4,132	...	4,132	
Gurdáspur ... ..	...	...	...	...	344	...	...	...	...	...	344	...	344	
Siálkot ... ..	...	...	...	775	1,600	...	...	1,183	...	...	3,458	...	3,458	
Gujránwála ... ..	...	988	...	1,413	...	...	...	...	...	...	2,401	...	2,401	
Gujrát ... ..	...	...	...	2,926	...	...	...	...	...	...	2,926	...	2,926	
Shahpur ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Jhelum ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Ráwalpindi ... ..	5,918	...	...	2,679	...	...	...	...	...	...	8,597	...	8,597	
Hazára ... ..	...	...	...	2,758	...	...	...	...	...	...	2,758	...	2,758	
Pesháwar ... ..	...	...	...	557	1,918	...	...	476	...	* 2,953	...	...	2,953	
Kohát ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Bannu ... ..	...	...	...	50	26	...	...	...	...	...	76	...	76	
Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Dera Gházi Khan ... ..	...	...	...	3,726	...	...	...	...	...	...	3,726	...	3,726	
Muzaffargarh ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
GRAND TOTAL ... ..	11,427	3,105	1,845	36,198	3,791	...	...	1,939	...	...	58,305	...	58,305	
Deduct outlay from Contributions ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Net Total ... ..	11,427	3,105	1,845	36,198	3,791	...	...	1,939	...	...	58,305	...	58,305	

\* Includes outlay of Rs. 557-6-6 by Executive Engineer, Pesháwar Provincial Division.



