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DISTRICT REPORTS

ON THE

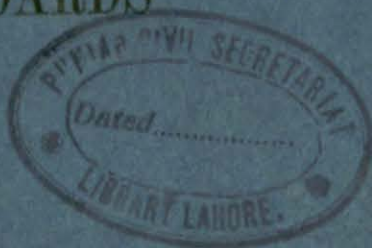
ADMINISTRATION AND ACCOUNTS

OF THE

DISTRICT BOARDS

12453

IN THE



PUNJAB

FOR THE YEAR

1893-94.



Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS,
1894.

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READ—

The District Reports on the Administration and Accounts of the District Boards in the Punjab for the year 1893-94.

REMARKS—

Part I—Constitution of District Boards.

IT was stated in last year's report that the abolition of the Local Boards of the districts of Hissar, Gurdáspur and Hazára had been sanctioned by the Local Government, but the abolition did not take effect till the present year, and there was consequently no change in the constitution of the District Boards of these districts. New election rules have been framed for these Boards and will be noticed in next year's report. No alteration was made in the constitution of any of the other District Boards of the Province, but the Local Board of the Mooltan Tahsil was abolished as it was found to be useless and no Local Board now exists in the Mooltan District.

The total number of members on the various District Boards shows a decrease of 82 as compared with the previous year, this result being chiefly due to vacancies among the nominated and elected members not being filled up.

2. *Elections.*—In the Delhi Division elections to Local Boards were held in Gurgaon, Hissar, Karnál and Umballa. In Gurgaon there were 22 vacancies, of which 18 were contested, and a certain amount of interest was displayed, 70 per cent. of the voters polling for the vacancies on the Nuh Local Board and 55 per cent. for those on the Fírozpur Local Board. In Hissar 71 vacancies occurred, all the elected members of the Local Boards going out of office. For these vacancies only 60 candidates presented themselves, and altogether 13 seats only were contested. Proposals for filling vacancies for which no candidates offered themselves were submitted to the Commissioner, but as it had already been decided to abolish Local Boards in Hissar no action was taken in the matter. In Karnál one vacancy occurred on the Pánipat Local Board for which 5 candidates presented themselves, but only 15 per cent. of the voters polled. In Umballa there were 4 vacancies, but only one seat was contested. In Rohtak vacancies occurred, but, as was the case last year, no candidates came forward for election, and the places were filled by appointment.

In the Jullundur Division elections were held in Kángra, Hoshiárpur and Ferozepore. In Kángra there were 21 vacancies, but only 2 seats were contested; in Hoshiárpur there were 11 vacancies and 2 contests; and in Ferozepore 18 seats and 1 contest. In Jullundur elections should have been held but delay occurred in the preparation of voters' lists, and the elections had to be postponed, and in Ludhiána the District Board has been allowed to fall out of legal existence as the Commissioner reports that the term of office of all members expired some time ago and in some cases members have held office over six years. The Lieutenant-Governor regrets that this should be the case, and the attention of all officers is invited to the remarks made in this connection in paragraph 3 of last year's Review, regarding the duty of the Secretary of the District Board to keep the Deputy Commissioner informed of the status of the Local Boards.

Seventeen vacancies arose in the Local Boards of the Lahore District, but in only one case was there an election. In Amritsar there were 14 vacancies, of which 10 seats were uncontested, but where contests did occur the polling was good, over 66 per cent. of the electors voting. In Siálkot there were 28 vacancies, but in only 5 were the seats contested.

On the whole, it must be confessed that the attitude of the rural population as regards the various elections held during the year was one of indifference.

3. *Meetings of District Boards.*—The following District Boards failed to hold the required number of meetings: Kángra, Jhelum, Hazára, Pesháwar, Kohát, Bannu, Dera Gházi Khan and Muzaffargarh, and in some cases no special meeting was held to pass the Annual Budget, as required by the rules. In 13 District Boards the average attendance was less than half.

Meetings of Local Boards.—Out of 78 Local Boards only 31 held the required number of meetings, and in only 31 cases was the average attendance more than half. In the Delhi and Siálkot Districts the Boards again met very regularly.

4. *Sub-Committees.*—The only Sub-Committees which call for special mention are those of the Delhi, Ferozepore and Siálkot District Boards which are entrusted with a good deal of work, and which are said to have relieved the District Board in matters of detail.

5. *Proceedings set aside.*—In Ballabgarh a resolution of the Local Board regarding the election of the Chairman was overruled by the Commissioner owing to the Head Muharrir of the District Board having interfered in the election and used his influence in an improper way.

In Ferozepore the Commissioner interfered in a case in which a Muharrir of the District Board was punished by fine for having become surety for a ferry contractor. The Commissioner considered the punishment inadequate and ordered his dismissal.

In Montgomery, in a case regarding the dismissal of the Sadr Local Fund Muharrir, the Commissioner set aside the decision of the District Board.

In four petty cases the resolutions of the Khárián Local Board of the Gujrát District were overruled by the Deputy Commissioner.

In Gujránwála the proceedings of the District Board were overruled in the following cases:—

A resolution proposing a gratuity of Rs. 180 to the widow of a Local Board Mistri, and a resolution proposing a compassionate allowance of Rs. 144 for the widow and children of a Vaccinator were set aside by the Commissioner of the Division.

A resolution of the District Board proposing to increase the pay of the Sub-Overseer, Tahsil Khángah Dográn, from Rs. 15 to Rs. 30 per mensem with a travelling allowance of Rs. 7-8-0 a month was held in suspension by the Commissioner until the man was recommended by the Deputy Commissioner.

No other cases occurred during the year.

A resolution of the Gujránwála Board proposing to take over the management of the ferries of the district on payment to the Provincial revenues of a compensation of Rs. 3,000 was not accepted by Government on the ground that the income from this source was at present in an unsettled condition on account of the extension of the Chenab Canal, but that when it became more certain the matter might be again brought forward.

6. *Rules.*—Rules were framed by Government and published in Notification No. 191, dated the 21st April 1893, regarding the custody of medical instruments and poisonous drugs in dispensaries.

Rules were also framed by Government and published in Notification No. 327, dated the 20th July 1893, for the keeping of accounts of hospitals and dispensaries under the control of District Boards.

Consequent on the sanctioned abolition of the Local Boards in the Hissar District, revised election rules for the Hissar District Board have been sanctioned by Government and published in Notifications No. 16, dated the 10th January 1894, and No. 58, dated the 5th March 1894, but they did not come into operation during the year under review.

7. No revision of boundaries took place during the year.

8. *Working of District and Local Boards.*—As a rule, the various District Boards have given satisfaction to the District Officers in the manner in which they have discharged the various duties entrusted to them. The Deputy Commissioner of Gurdáspur observes that the District Board maintains its character for sensible and independent expression of its opinion on matters brought before it, and that it has shown progress and development in the exercise of its duties. In Ráwalpindi the Deputy Commissioner reports that the non-official members take a lively interest in the proceedings of the Board, and that they have been ready and willing to help in all matters where their aid was needed. There are equally favourable reports of many other districts, but in Rohtak local self-government seems to have made least progress, which result is attributed to the want of intelligent and public-spirited men to sit on the Board.

On the other hand, there is the usual consensus of opinion amongst District Officers as to the uselessness of Local Boards.

PART II.—Accounts.

9. The accounts of the several District Boards for the year under review, of which the usual detailed statements are appended to these remarks, compare as follows with the Budget Estimates of the year and the accounts of the previous year:—

RECEIPTS.	Accounts,	Budget	Accounts,	CHARGES.	Accounts,	Budget	Accounts,
	1892-93.	Estimates,	1893-94.		1892-93.	Estimates,	1893-94.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
VI—Provincial Rates (Local Rate).	22,00,614	22,58,000	23,00,703	1—Refunds ...	3,805	...	1,075
XII—Interests ...	1,008	1,000	1,313	15—Post Office ...	51,747	64,000	52,381
XIII—Post Office ...	43,400	47,000	48,657	18—General Administration	1,20,531	1,20,000	1,22,462
XVII—Police ...	55,671	54,500	57,159	20—Police ...	17,179	19,200	18,109
XIX—Education ...	62,785	71,000	73,753	22—Education ...	6,00,007	6,58,000	6,23,211
XX—Medical ...	22,397	24,000	21,899	24—Medical ...	3,39,600	3,49,000	3,38,459
XXI—Minor Departments ...	72,525	84,600	82,047	26—Minor Departments ...	1,51,001	1,43,600	1,64,839
XXIII—Stationery and Printing.	455	...	416	29—Superannuation ...	5,475	5,000	3,519
XXV—Miscellaneous ...	32,599	33,000	36,316	30—Stationery and Printing	20,438	18,000	22,016
XXX—Irrigation—Minor Works.	16,457	15,000	13,705	32—Miscellaneous ...	39,369	59,000	44,665
XXXII—Civil Works ...	2,50,485	2,33,000	2,60,632	43—Irrigation—Minor Works	5,981	7,000	6,139
Contributions ...	10,355	4,600	6,156	45—Civil Works ...	11,25,713	10,36,000	10,43,241
				Contributions ...	4,10,756	4,86,600	5,01,573
Total ...	27,86,045	28,25,700	29,03,746	Total ...	29,22,682	29,71,400	29,41,689
Deposits and advances ...	11,198	...	178	Deposits and Advances ...	10,811	...	2,897
Outstanding cheques ...	8,498	...	16,594	Outstanding cheques of previous years paid this year.	8,379	...	16,100
Opening Balance ...	10,88,771	9,52,790	9,52,610	Closing Balance ...	9,52,640	8,04,000	9,12,472
GRAND TOTAL ...	38,94,512	37,78,400	38,73,153	GRAND TOTAL ...	38,94,512	37,78,400	38,73,153

The revenue increased from Rs. 27,86,045 to Rs. 29,03,746 and exceeded the Budget Estimate by Rs 78,000; the expenditure rose from Rs. 29,22,682 to Rs. 29,41,689, but fell short of the budget grant by Rs. 33,000. That the income of the several District Boards should have increased by nearly Rs. 1,20,000 in a single year is a matter for congratulation, but that more than 65 per cent. of the increase should have been omitted from the budget, and consequently left unappropriated, and that besides this there should have been a lapse of budget grant, are unsatisfactory features in the year's accounts. To

Ferozepore.
Mooltan.
Jhang.
Montgomery.
Lahore.
Amritsar.
Siálkot.
Gujrát.
Dera Ismail Khan.
Dera Gházi Khan.

some extent, no doubt, the deficiency in the estimated as compared with the actual revenue is accounted for by extraordinary receipts which could not have been foreseen when the budget was prepared; but the greater part is in the estimate of the Local Rate collections which in the districts noted on the margin does not seem to have been drawn up with sufficient care.

10. The following are the principal heads of revenue and expenditure:—

VI Provincial Rates.—The share of the Local Rate collections assigned to District Boards under Section 9 of Act XX of 1883 amounted to Rs. 23,00,703 or Rs. 91,000 more than the sum allotted in the previous year. The increase occurred chiefly in the Kángra, Ferozepore, Mooltan, Jhang, Lahore, Siálkot, Gujrát, Gujránwála, Shahpur and Bannu Districts and is due partly to revisions of the Land Revenue assessment, partly to extended canal irrigation and partly to recoveries of arrears.

XIII and 15 Post Office.—The details are as follows:—

	<i>Receipts. Charges.</i>	
	Rs.	Rs.
Subsidy paid by the District Board, Rohtak, to a private Ekka Dák service on the Rohtak-Delhi Road ... ..	...	840
Ekka Dák between Gurgaon and Sohna maintained by the District Board, Gurgaon	564	590
Mail cart service between Lodhrán to Kahrór and Mailsi maintained by the District Board, Mooltan	1,978	2,494
Tonga service between Chicháwatni and Jhang maintained by the District Board, Jhang ...	10,493	10,393
Tonga service between Khushálgarh and Kohát and Kohát and Hangu, maintained by the District Board, Kohát	11,653	10,775
Tonga service from Edwardes-abad to Pezu maintained by the District Board, Bannu ...	9,150	10,711
Tonga service between Bhakkar and Pezu maintained by the District Board, Dera Ismail Khan	14,819	16,578
Total	48,657	52,381

The District Boards of Kohát, Jhang, Bannu and Dera Ismail Khan continued to receive separately under the head "Contributions" the usual grants* from the Provincial Revenues in aid of their Tonga services; and including these grants the financial result of the

year's working on these lines is in every case favourable to the District Board, the receipts being in excess of the charges. The Lieutenant-Governor* trusts that the irregularities in the management of the Tonga service in the Jhang District, of which the Commissioner has made mention in his remarks on the Board's

	Rs.
* Kohát	600
Jhang	2,400
Bannu	2,400
Dera Ismail Khan	2,400

Report, have been enquired into and corrected. As the Mail cart service in Mooltan, which was opened in the previous year, had up to the end of the year under review been maintained at a loss of Rs. 800 to the District Fund, the District Board's attention should be drawn to the remarks on the subject of these special dāk services in the Review of District Fund Accounts for 1892-93 and a report should be submitted to Government stating the grounds on which the continued maintenance of this comparatively new line is considered justifiable. A similar report should be submitted regarding the grant from the Rohtak District Fund to the ekka service in that district. The ekka dāk in Gurgaon is practically self-supporting.

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

	1892-93.	1893-94.
	Rs.	Rs.
District Boards' Office establishments, including clerks employed in Commissioners' and Deputy Commissioners' offices, but paid from District Funds	1,05,031	1,05,187
Travelling Allowances and Contingencies ...	15,550	17,275
Total ...	<u>1,20,581</u>	<u>1,22,462</u>

The average cost of the office establishments of District Boards was as follows:—

	Rs.
In the Delhi Division, excluding the Simla District	5,212 per district.
In the Jullundur Division ...	3,530 "
" Lahore " ...	3,414 "
" Rāwalpindi " ...	4,065 "
" Peshāwar " ...	1,506 "
" Derajāt Division, excluding Dera Ghāzi Khan District ...	2,290 "

To some extent the inequalities seem to be due to difference of system in accounting for the cost of establishments chargeable partly to District and partly to Municipal Funds. In some districts the Municipal share is credited and charged *per contra* in the District Fund Accounts, while in others it is altogether omitted from these accounts. The practice should be the same in all districts, and the Accountant-General will be requested to inform the District Boards and Municipal Committees how the cost of these establishments and also of all other shared establishments should be dealt with in the accounts of the Local Bodies. If the contributions by Municipalities are incorporated in the District Fund Accounts or *vice versa*, it will be convenient, for purposes of comparison, that they should be shown distinctly. The cost of office establishment in some districts seems, however, to be excessive, and the Lieutenant-Governor will be glad if each Commissioner will examine the scales obtaining in the districts of his Division and see what savings can be effected. His Honor understands that reductions are to be made in the establishments of the Delhi Division, which the Commissioner considers too expensive. The absence of the usual charge for office establishment from the accounts of the District Board, Dera Ghāzi Khan, is said in the report to be due to a transfer to the Municipal Fund "to facilitate the issue of salaries by the drawal of the same from one source." There has probably been no actual transfer of expenditure from the District Fund to the Municipal Fund, but presumably the arrangement is that one and the same establishment being employed by both Local Bodies, the District Fund portion of the cost is paid as a contribution to the Municipal Fund from which the

salaries are disbursed. Still, as a payment is made from the District Fund, there ought to be a charge in the District Boards accounts, whereas no charge is traceable. The Deputy Commissioner should be requested to enquire into the matter and submit a further explanation.

XVII and 20 Police.—The receipts and charges of the cattle pounds managed by District Boards amounted to Rs. 57,159 and Rs. 18,109 as compared with Rs. 56,671 and Rs. 17,179 in the previous year. The charges here referred to do not include either outlay on buildings met from the Public Works grant or, in the case of those cattle pounds which were transferred from the Provincial to the local accounts in 1886, the contributions paid to the Provincial revenues as compensation for the loss to them of the net revenue from the pounds when they were transferred. The financial results of the maintenance of these transferred pounds are shown in Appendix V.

XIX and 22 Education.—The income and expenditure are as follows :—

<i>Receipts.</i>	1892-93.		1893-94.	
		Rs.		Rs.
School Fees	56,327	...	65,551
Contributions	5,170	...	6,984
Sale of books	71	...	100
Miscellaneous	1,220	...	1,118
	Total ...	<u>62,788</u>		<u>73,753</u>
<i>Charges.</i>				
Grants to the Punjab University	2,770	...	2,768
Inspection	15,562	...	15,578
Maintenance and Management of Schools	4,31,968	...	4,50,031
Grants-in-aid	94,508	...	98,070
Scholarships	44,928	...	45,070
Miscellaneous	10,271	...	11,694
	Total ...	<u>6,00,007</u>		<u>6,23,211</u>

The fee collections increased in all but three districts, *vis.*, Umballa, Simla and Jhang, about two-thirds of the total increase being in Middle Schools, and the remainder in Primary Schools. In institutions of the former class the fees amounted to Rs. 34,664 as compared with Rs. 28,421 in the previous year; in the latter class of schools they came to Rs. 30,887 as compared with Rs. 27,906. The prescribed maximum scale of fees is gradually being worked up to, and this in the main accounts for the increase in collections. It may, however, be of use to other District Boards to mention that in one district at least the improvement is said to have resulted from a scrutiny of the list of children allowed exemption as being of the agricultural class. The Lieutenant-Governor notices with satisfaction in the accounts of the District Board, Dera Ismail Khan, a sum of Rs. 1,798 subscribed privately for the establishment of a new school at Kulachi.

The expenditure on education was of the usual description, and calls for no special remark. Out of the increase of Rs. 18,000 against the head Maintenance and Management of Schools Rs. 8,000 were spent on schools of the "Middle" class and Rs. 10,000 on Primary Schools.

XX and 24 Medical.—The following are the details :—

<i>Receipts.</i>	1892-93.	1893-94.
	Rs.	Rs.
Hospital and Dispensary receipts ...	4,626	3,168
Sale of medicines ...	2,002	1,238
Contributions ...	15,706	16,755
Miscellaneous ...	563	738
Total ...	<u>22,897</u>	<u>21,899</u>
<i>Charges.</i>		
General Medical Establishment ...	...	...
Hospitals and Dispensaries ...	2,59,735	2,56,255
Vaccination and Sanitation ...	63,238	64,084
Medical Schools ...	2,662	3,421
Lunatic Asylums ...	121	197
Leper Asylums ...	13,841	14,294
Refunds ...	3	208
Total ...	<u>3,39,600</u>	<u>3,38,459</u>

The amount subscribed by private persons was even less than last year and includes no fresh subscription or donation worth special mention. There was a decrease in sales of medicines also. Regarding the expenditure it is only necessary to say that in the dispensary charges of some districts are included grants, more or less insignificant, to the proposed Pasteur Institute for India, and that the expenditure on Sanitation, excluding sanitary public works, was the same as in the previous year, that is to say about Rs. 6,500. The usual statement of works undertaken for the improvement of sanitation is appended.* The Lieutenant-Governor hopes to see more done in the way of providing new and improving existing wells and other sources of drinking-water in rural areas since the attention of the local officers was specially drawn to the subject in Government Circular No. 28, dated 15th January 1894.

* Appendix IV.

XXI and 26 Minor Departments.—The receipts and charges are as follows :—

<i>Receipts.</i>	1892-93.	1893-94.
	Rs.	Rs.
Botanical and other public gardens (including sales of trees, grass, &c.) ...	34,226	37,328
Veterinary Receipts ...	317	911
Experimental cultivation ...	7	3
Public Exhibitions and Fairs ...	41,639	41,193
Miscellaneous ...	3,336	3,512
Total ...	<u>79,525</u>	<u>82,947</u>
<i>Charges.</i>		
Botanical and other public gardens (including arboriculture) ...	75,682	68,094
Veterinary Charges ...	28,274	33,832
Bulls and Stallions ...	17,012	29,663
Experimental cultivation ...	720	906
Public Exhibitions and Fairs ...	26,852	30,091
Miscellaneous ...	2,461	2,253
Total ...	<u>1,51,001</u>	<u>1,64,839</u>

The main features of this account are a larger revenue in return for a smaller expenditure on gardens, and increased expenditure on Veterinary establishments, bulls and stallions, and horse and cattle fairs. The garden receipts and charges amounted respectively to Rs. 23,000 and Rs. 43,000 as compared with Rs. 19,000 and Rs. 50,000 in the previous year, the improvement in the net expenditure being Rs. 11,000. This is satisfactory, and the Lieutenant-Governor trusts that even better results will be obtained in future, now that more attention is being paid to the subject in consequence of what has been said on it in previous reviews.

29 *Superannuations*.—The charges of the year include a gratuity of Rs. 1,500 granted to its retiring Secretary by the District Board, Umballa, in anticipation of the sanction of Government, and which on examination was found to be inadmissible.

XXV and 32 Miscellaneous.—The receipts and charges under this head consist for the most part of the income and expenditure on seráis and call for no remark. The details are as follows :—

	1892-93.	1893-94.
	Rs.	Rs.
<i>Receipts.</i>		
Sale of old stores and materials	501	2,609
Rents (staging bungalow and serái fees) ...	20,185	21,494
Miscellaneous	11,913	12,243
	<hr/>	<hr/>
Total ...	32,599	36,346
	<hr/>	<hr/>
<i>Charges.</i>		
Donations for charitable purposes	2,063	1,592
Rewards for destruction of wild animals and snakes	3,152	3,789
Staging bungalow, serái and other petty establishments	30,056	31,094
Miscellaneous and unforeseen charges... ..	3,317	3,080
Refunds	781	5,110
	<hr/>	<hr/>
Total ...	39,369	44,665
	<hr/>	<hr/>

Under the head *XXX and 43 Irrigation—Minor Works* the receipts and charges amounted to Rs. 13,705 and Rs. 6,139 against Rs. 16,459 and Rs. 5,981 in 1892-93. The revenue from the Degh Canal in Montgomery was Rs. 7,172, or Rs. 5,367 higher, the increase being due to realization of arrears of the previous year. From the local irrigation *bands* in Gurgaon and Delhi the receipts were Rs. 5,395 and Rs. 990 as compared with Rs. 10,687 and Rs. 2,176. In expenditure is included a further grant of Rs. 5,000 from the Ferozepore District Fund in aid of local canal works.

XXXII and 45 Civil Works.—Under this head are included—

	1892-93. Rs.	1893-94. Rs.
<i>Receipts.</i>		
(a) Adjusted by the Accountant-General—		
Ferry receipts... ..	1,47,461	1,43,966
Rents	7,541	7,155
Sales of lands, houses, &c.	9,878	10,760
Miscellaneous... ..	84,286	97,925
Total	<u>2,49,166</u>	<u>2,59,806</u>
(b) Adjusted by the Examiner, Public Works Accounts—		
Public Works receipts	1,319	876
GRAND TOTAL OF RECEIPTS	<u>2,50,485</u>	<u>2,60,682</u>
<i>Charges.</i>		
(a) Adjusted by the Accountant-General—		
Ferry charges... ..	9,108	11,567
Nazul charges	259	244
Miscellaneous	1,11,417	1,12,460
Total	<u>1,20,784</u>	<u>1,24,271</u>
(b) Adjusted by the Examiner, Public Works Accounts—		
Original Works—		
Buildings	1,02,181	94,336
Communications	1,26,485	1,17,748
Miscellaneous Public Improvements	80,282	53,449
Total	<u>3,08,948</u>	<u>2,65,533</u>
Repairs—		
Buildings	93,671	1,03,240
Communications	4,22,572	3,83,202
Miscellaneous Public Improvements	54,177	45,792
Total	<u>5,70,420</u>	<u>5,32,234</u>
Establishment	1,22,865	1,14,751
Tools and Plant	3,696	6,452
Total adjusted by Examiner, Public Works Accounts... ..	<u>10,05,929</u>	<u>9,18,970</u>
GRAND TOTAL OF CHARGES	<u>11,26,713</u>	<u>10,43,241</u>

Under the head "Ferries" there was a decrease of Rs. 1,387 in Gurgaon of which conflicting explanations are given in paragraphs 12 and 18 of the board's report. The Deputy Commissioner should satisfy himself by further

enquiry that the full revenue has been realized. The report also shows that fines on ferry contractors and hire of boats lent to contractors are credited as miscellaneous receipts instead of as ferry receipts. An increase of over Rs. 2,000 in Karnál is due to brisker traffic at some of the crossings over the Jumna. The experiment of substituting direct collection for leasing of the tolls in Umballa does not appear to have been a financial success so far and should perhaps be reconsidered. The average yearly revenue under the system of direct collection has been during the two years 1892-93 and 1893-94 Rs. 4,378 against Rs. 5,135 obtained by leasing in 1891-92. A deficiency of nearly Rs. 3,000, as compared with the previous year's collections, in the ferry receipts of the Hoshiárpur District has since been realized. In Ferozepore Rs. 1,083 of the year's revenue remained uncollected and the total outstanding balance at the end of the year was Rs. 11,941. These arrears are being separately enquired into. There was a marked improvement in the ferry revenue of the Jhang, Lahore and Gurdáspur Districts.

The Lieutenant-Governor regrets that the financial contracts under which the ferries and other provincial properties in certain districts are managed by District Boards and which should have come under revision in 1892-93 have not yet been revised. The matter is, however, now receiving attention and will be disposed of as soon as possible.

The receipts by sale of land, &c., for the year 1893-94 include Rs. 10,260 realized in the Ráwalpindi District by sale of the old nazúl buildings till lately occupied by the school at Gujarkhán. The sale proceeds were specially assigned to the District Board for expenditure on a new and improved school house.

The income and expenditure due to roadside arboriculture make up nearly the whole of the receipts and charges classed under the head "Miscellaneous." They were as follows:—

	<i>Income.</i>	<i>Expenditure.</i>
	Rs.	Rs.
Hissar	599	2,265
Rohtak	1,535	5,424
Gurgaon	4,695	5,090
Delhi	536	2,714
Karnál	433	3,925
Umballa	8,479	4,728
Kángra	497	3,082
Hoshiárpur	5,271	6,282
Jullundur	9,035	5,956
Ludhiána	8,655	3,701
Ferozepore	3,621	2,733
Mooltan	127	2,864
Jhang	118	1,572
Montgomery	331	653
Lahore	1,123	5,805
Amritsar	2,517	7,564
Gurdáspur	5,420	5,483
Siálkot	26,021	8,231
Gujrát	6,887	3,250
Gujránwála	628	5,694
Shahpur	592	947
Jhelum	2,346	2,675
Ráwalpindi	838	243
Hazára	12	72
Pesháwar	2,249	8,881
Kohát ... ..	...	375
Bannu	344	1,657
Dera Ismaíl Khan	52	5,114
Dera Gházi Khan	87	1,117
Muzaffargarh	737	3,993

The large receipts in Siálkot are all the more remarkable that they are reported to be normal. Special care seems to be taken in this district to secure full value for the trees sold, and it may be worth the while of some of the other District Boards to ascertain what the arrangements in Siálkot are. The contrast between the incomes of Karnál and Gurgaon Districts in the Delhi Division, those of Lahore, Amritsar and Gurdáspur in the Lahore Division, and those of Gujránwála and Gujrát in the Ráwalpindi Division are also suggestive. The wide variations in income point to the desirability of a close supervision by the District Board in order to make sure that on the one hand this source of income is not neglected and that on the other trees which ought to be preserved are not felled for the sake of the money they fetch.

In the outlay on Public Works there was an excess of Rs. 1,971 over the Budget Estimate, but a short outlay of Rs. 46,800 compared with the final revised estimate as shown below :—

District.	Amount.	REMARKS.
	Rs.	
Delhi	9,294	The outlay during 1893-94 was curtailed to provide funds for "Main Drain No. VI" in the Budget Estimates for 1894-95.
Karnál	2,882	Numerous petty lapses.
Hissar	6,931	This sum lapsed owing to the construction of two new roads "Fatehabad to Ayalki" and "Himmatpura to Kasim" having been deferred.
Ráwalpindi	3,958	Of this sum Rs. 2,466 was short expended on the new dispensary at Pindi Gheb, and Rs. 1,235 remained unutilized out of the Reserve for Minor Works.
Gujrát	7,870	Of this sum Rs. 4,829 lapsed under "Reserve for Minor Works" and Rs. 1,105 were short expended on "Earth Work for Bhimber Road."
Gujránwála	5,743	Of this sum Rs. 2,817 lapsed under Reserve for Minor Works and Rs. 2,663 were short expended on repairs to roads and bridges owing to heavy rains throughout the year.
	36,678	
25 other districts	10,122	Numerous small differences.
Total	46,800	

This is an improvement on the previous three years, when the lapses on the final allotments amounted to from Rs. 1,02,000 to Rs. 1,08,000. This matter of the short outlay as compared with the grants for Local and Municipal Public Works has been dealt with at length in the Circular of Government, No. $\frac{3}{51}$, dated the 20th February 1894. It is hoped, therefore, that District Boards will be more successful in preventing such lapses in future. The Lieutenant-Governor expects to find in the reports for the current year more precise information than is given in those under review as to the progress which has been made with the preparation of programmes of Public Works.

The following statement shows the various classes of works on which the outlay of the year, excluding establishment and tools and plant charges, was incurred :—

						Original Works.	Repairs.
						Rs.	Rs.
<i>Civil Buildings.</i>							
Administration—							
Land revenue	...	...	...	...	...	3,881	19,154
Excise	...	...	...	...	...	...	896
Law and Justice	...	...	...	...	...	...	5,355
Police	...	...	...	...	...	...	4
Educational	...	...	...	...	...	36,090	43,453
Medical	...	...	...	...	...	36,497	16,208
Minor Departments—							
Monuments and antiquities	...	...	...	...	...	2,000	72
Miscellaneous—							
Public Works Buildings	...	...	...	...	...	15,868	18,098
Allotment for Minor Works and Repairs	...	...	...	...	...	...	...
Total Civil Buildings						94,336	1,03,240
<i>Communications.</i>							
Metalled and bridged roads	...	...	...	...	...	47,131	1,42,262
Raised, bridged and unmetalled roads	...	...	...	...	...	...	...
District roads	...	...	...	...	...	11,613	1,85,970
Village roads	...	...	...	...	...	...	...
Bridges and culverts	...	...	...	...	...	46,725	17,887
Boat bridges and ferries	...	...	...	...	...	639	7,436
Accommodation for travellers	...	...	...	...	...	11,640	29,647
Allotment for Minor Works and Repairs	...	...	...	...	...	...	...
Total Communications						1,17,748	3,83,202
<i>Miscellaneous Public Improvements.</i>							
Town Buildings	...	...	...	...	...	14,197	3,816
Markets	...	...	...	...	...	540	...
Paving streets, roads and bridges	...	...	...	...	...	...	9,245
Water-supply	...	...	...	...	...	15,587	28,211
Sewage and drainage	...	...	...	...	...	18,236	1,349
Conservancy	...	...	...	...	...	20	...
Miscellaneous and General	...	...	...	...	...	4,869	3,171
Allotment for Minor Works and Repairs	...	...	...	...	...	...	...
Total Miscellaneous Public Improvements						53,449	45,792
GRAND TOTAL						2,65,533	5,32,234

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 translations be supplied to Deputy Commissioners for the information of District and Local Boards.

By order of the Hon'ble the Lieutenant-Governor,

R. G. THOMSON,

Revenue Secretary to Government, Punjab.

STATEMENT No. I.

STATEMENT SHOWING THE CONSTITUTION OF DISTRICT BOARDS IN
THE PUNJAB FOR THE YEAR 1893-94.

STATEMENT No. I.

Statement showing the Constitution of District Boards in the Punjab for the year 1893-94.

1 Serial No.	2 NAMES OF DISTRICT BOARDS.	3 Act under which constituted.	4 Area in square miles.	5 Population after deducting the population within Municipal area.	6 NUMBER OF MEMBERS.							7 Number of meetings held.	8 AVERAGE ATTEND- ANCE AT EACH MEETING.			9 REMARKS.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eura- sians.		Natives.	Officials.	Non-officials.		Total.
1	Hissar		5,189	678,301	6	5	29	40	12	28	3	37	6	8	12	20	
2	Rohtak		1,803	535,206	8	8	20	36	8	28	2	34	5	5	13	18	
3	Gurgaon		1,941	601,448	8	7	30	45	8	37	2	43	5	7	21	28	
4	Delhi		1,265	423,096	5	4	19	28	5	23	1	27	7	3	16	19	
5	Karnál		2,595	618,873	5	8	27	40	6	34	2	38	5	3	15	18	
6	Umballa		2,413	894,984	11	4	30	45	11	34	3	42	5	7	30	37	
7	Simla		77	24,089	Deputy	Commissi	oner	of Simla	exercises	the powers	of a District	Board for Simla.					
8	Kángra		3,867	737,245	5	7	25	37	12	25	7	30	2	5	8	13	
9	Hoshiárpur		2,229	934,497	7	5	24	36	7	29	2	34	5	6	16	22	
10	Jullundur		1,341	780,065	6	4	20	30	7	23	3	27	4	3	10	13	
11	Ludhiána		1,396	565,880	5	14	53	72	6	66	1	71	5	5	19	24	
12	Ferozepore	of 1883.	4,084	800,598	6	1	28	35	7	28	2	33	6	4	12	16	

13	Mooltan	...	...	Act XX	5,932	534,901	...	51	...	51	12	39	5	46	4	7	17	24
14	Jhang	...	...		5,748	400,075	6	36	...	42	7	35	1	41	10	5	16	21
15	Montgomery	...	...		5,645	480,290	8	24	...	32	9	23	3	29	6	8	12	20
16	Lahore	...	...		3,601	846,621	4	4	25	33	10	23	3	30	7	5	7	12
17	Amritsar	...	...		1,557	832,358	1	6	15	22	4	18	1	21	4	1	8	9
18	Gurdáspur	...	...		1,823	876,381	2	5	13	20	4	16	2	18	6	3	9	12
19	Siáلكot	...	...		1,968	1,032,907	2	10	25	37	2	35	...	37	6	1	18	19
20	Gujrát	...	...		1,904	721,241	4	2	19	25	8	17	1	24	6	5	12	17
21	Gujránwála	...	...		2,907	628,953	7	4	13	24	7	17	3	21	7	5	10	15
22	Shahpur	...	...		4,737	443,632	7	44	...	51	7	44	3	48	5	5	27	32
23	Jhelum	...	...		4,068	581,123	9	63	...	72	9	63	3	69	4	5	34	39
24	Ráwalpindi	...	...		5,043	789,960	11	76	...	87	11	76	4	83	5	5	41	46
25	Hazára	...	...		2,845	488,142	8	4	16	28	8	20	4	24	4	5	12	17
26	Pesháwar	...	...		2,492	608,094	16	67	...	83	16	67	6	77	4	3	21	24
27	Kohát	...	...		2,104	176,172	8	21	...	29	9	20	5	24	4	4	8	12
28	Bannu	...	...		3,929	345,124	9	40	...	49	9	40	4	45	4	4	20	24
29	Dera Ismail Khan	...	...		9,275	436,063	7	48	...	55	13	42	6	49	6	7	20	27
30	Dera Gházi Khan	...	...		4,649	356,398	10	30	...	40	10	30	5	35	3	4	14	18
31	Muzaffargarh	...	...		3,118	369,556	10	20	...	30	10	20	2	28	3	8	12	20
GRAND TOTAL					101,545	18,542,273	201	622	431	1,254	254	1,000	89	1,165	...	...	...	...

STATEMENT No. I—Supplementary.

STATEMENT SHOWING THE CONSTITUTION OF LOCAL BOARDS IN
THE PUNJAB FOR THE YEAR 1893-94.

STATEMENT NO. I—SUPPLEMENTARY.

Statement showing the Constitution of Local Boards in the Punjab for the year 1893-94.

1	2	3	4	5	6	7							8	9			10								
						Name of District.	Serial No.	NAMES OF LOCAL BOARDS.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.							Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.			REMARKS.		
												Ex-officio.		Nominated.	Elected.	Total.		Officials.		Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
Hissar.	1	Hissar	...	...	810	105,445	1	7	6	14	1	13	...	14	6	1	7	8					
	2	Hánsi	...	...	799	150,499	1	11	11	23	2	21	...	23	2	2	10	12					
	3	Bhiwáni	...	...	750	92,307	1	5	7	13	1	12	...	13	2	1	7	8					
	4	Fatahabad	...	...	1,179	178,790	2	6	13	21	2	19	...	21	2	2	12	14					
	5	Sirsa	...	...	1,651	151,260	2	8	19	29	2	27	...	29	2	2	13	15					
Rohtak.	6	Rohtak	...	...	592	156,633	1	13	...	14	1	13	...	14	5	1	4	5					
	7	Sámpla	...	...	409	140,136	1	12	...	13	1	12	...	13	6	1	7	8					
	8	Gohána	...	...	336	130,865	1	8	1	10	1	9	...	10	2	1	5	6					
	9	Jhajjar	...	...	466	107,572	1	11	...	12	1	11	...	12	4	1	6	7					
Gurgaon.	10	Gurgaon	...	...	413	100,510	2	2	12	16	2	14	...	16	6	2	6	8					
	11	Rewári	...	...	426	133,398	2	2	14	18	2	16	...	18	6	...	7	7					
	12	Palwal	...	...	383	128,912	2	2	14	18	2	16	...	18	8	1	8	9					
	13	Nuh	...	...	403	131,593	2	2	12	16	2	14	...	16	3	1	6	7					
	14	Ferozepore	...	...	316	107,026	2	2	12	16	2	14	...	16	6	2	5	7					

of 1883.

Delhi.	15	Delhi	...	...	7	15	22	...	22	11	...	11	12
	16	Sonepat	...	...	7	14	21	...	21	9	...	14	14
	17	Ballaugharh	...	...	7	13	20	...	19	10	...	16	11
	18	Karnál	...	...	3	15	19	...	18	3	1	9	10
	19	Pánipat	...	...	4	14	19	...	18	2	1	11	12
	20	Kaithal	...	...	3	20	24	...	23	3	1	8	9
	21	Umballa	...	...	6	14	21	...	20	...	...	...	...
	22	Kharar	...	...	7	16	24	...	23	24	...	...	...
	23	Rúpar	...	...	5	13	19	...	18	19	...	...	...
	24	Naráingarh	...	...	6	14	21	...	20	21	...	...	...
	25	Jagádhri	...	...	7	16	24	...	23	24	...	...	...
	26	Pipli	...	...	6	14	21	...	20	21	...	...	...
	27	Kángra	...	...	4	10	15	...	14	14	1	7	8
	28	Pálampur	...	...	4	11	16	...	15	14	2	8	9
	29	Núrpar	...	...	5	13	19	...	18	19	1	6	7
	30	Dera	...	...	7	16	24	...	23	24	1	7	8
	31	Hamírpur	...	...	5	13	19	...	18	19	1	6	7
	32	Hoshiárpur	...	...	5	18	24	...	23	24	1	10	11
	33	Dasúya	...	...	6	18	25	...	24	25	1	12	13
	34	Garshankar	...	...	4	18	23	...	22	23	1	14	15
	35	Una	...	...	5	19	25	...	24	25	1	14	15

Nil.

Nil.

Nil.

Nil.

Kángra.

Hoshiárpur.

Statement showing the Constitution of Local Boards in the Punjab for the year 1893-94—continued.

1	2	3	4	5	6	7							8	9			10								
						Name of District.	Serial No.	NAMES OF LOCAL BOARDS.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.							Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.			REMARKS.		
												Ex-officio.		Nominated.	Elected.	Total.		Officials.		Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
Jullundur.	36	Jullundur ...	...	391	214,278	...	9	20	29	...	29	...	29	4	...	12	12							
	37	Nakodar ...	...	365	207,339	I	7	18	26	I	25	...	26	3	...	12	12							
	38	Phillour ...	...	286	174,101	I	8	19	28	I	27	...	28	13	I	12	13							
	39	Nawashahr ...	...	299	184,347	I	7	19	27	I	26	...	27	10	...	10	10							
Ludhiána.	40	Ludhiána ...	...	689	277,676	I	5	23	29	2	27	...	29	...	...	...	...				
	41	Samrála ...	...	291	149,452	I	5	15	21	I	20	...	21	6	I	7	8							
	42	Jagraon ...	...	416	138,752	I	4	15	20	I	19	...	20	5	I	6	7							
Ferozepore.	43	Ferozepore ...	...	478	125,631	...	3	7	10	...	10	...	10	7	...	5	5							
	44	Moga ...	...	807	229,237	...	6	13	19	...	19	...	19	4	...	10	10							
	45	Zira ...	...	499	161,438	...	6	13	19	I	18	...	19	4	...	11	11							
	46	Muktsar ...	...	940	156,221	...	4	8	12	...	12	...	12	6	...	5	5							
	47	Fázilka ...	...	1,360	128,071	I	7	17	25	I	24	...	25	4	...	9	9							

of 1883.

Montgomery.	48	Dipálpur	Act XX	988	180,455	2	9	...	11	3	8	1	10	4	2	4	6
	Lahore.	49	Lahore	728	253,524	1	3	14	18	2	16	...	18	6	1	7	8
		50	Chunián	1,163	217,637	1	5	12	18	1	17	...	18	6	1	6	7
		51	Kasúr	816	246,927	2	4	12	18	2	16	...	17	6	2	7	9
52		Sharakpur ...	...	894	128,533	1	2	10	13	1	12	...	13	7	1	6	7
Amritsar.	53	Amritsar ...	...	546	311,819	1	6	15	22	1	21	...	22	10	1	10	11
	54	Tarn Taran ...	...	596	295,703	1	6	14	21	1	20	...	21	6	1	7	8
	55	Ajnála ...	...	416	224,836	1	5	12	18	1	17	...	18	8	1	9	10
Gurdáspur.	56	Gurdáspur ...	...	495	233,235	...	7	17	24	1	23	...	24	...	...	...	...
	57	Batála ...	...	476	263,312	1	6	15	22	1	21	...	22	...	...	...	...
	58	Shakargarh ...	...	486	250,336	...	10	21	31	1	30	...	31	...	...	...	...
	59	Pathámkot ...	...	366	129,498	...	6	12	18	...	18	...	18	...	...	...	...

Hazara.	71	Abbott-abad	...	Act XX	717	160,445	1	5	16	22	1	21	...	22	NIL.	NIL.	NIL.	NIL.
	72	Haripur	...		667	130,000	1	6	11	18	1	17	...	18				
	73	Nawashahr	...		1,461	165,312	1	13	...	14	1	13	...	14				
Bannu.	74	Bannu	...	443	111,962	2	13	...	15	2	13	...	15	1	1	10	11	
	75	Marwat	...	1,229	79,657	2	10	...	12	2	10	...	12	...	...	...	...
	76	Isa Khel	...	679	49,590	2	7	...	9	2	7	...	9	...	...	...	...
	77	Mianwali	...	1,478	103,909	3	10	...	13	3	10	...	13	4	1	6	7	
D. I. Khan.	78	Bhakkar and Leiah	...	5,534	216,558	4	16	...	20	4	16	1	19	6	4	14	18	
Muzaffar-garh.	79	Muzaffargarh	...	883	158,219	1	10	...	11	1	10	...	11	3	1	4	5	
	80	Alipur	...	913	117,092	1	5	...	6	1	5	...	6	5	1	3	4	
	81	Sinanwan	...	1,322	94,245	1	5	...	6	1	5	...	6	1	1	2	3	
TOTAL				...	56,053	13,970,453	82	517	996	1,595	91	1,504	6	1,589

Statement showing the Income of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	Closing balance of last year.	I—LAND REVENUE.		
			Revenue due to canals.	Sale proceeds of trees, grass, &c.	Total.
		Rs.	Rs.	Rs.	Rs.
1	Hissar	97,188	...	...	...
2	Rohtak	1,50,076	...	...	...
3	Gurgaon	19,799	...	...	...
4	Delhi	34,810	...	...	...
5	Karnál	19,585	...	...	...
6	Umballa	52,260	...	...	...
7	Simla	1,402	...	...	...
8	Kángra	9,359	...	...	...
9	Hoshiárpur	50,635	...	...	...
10	Jullundur	30,309	...	...	...
11	Ludhiána	22,704	...	...	...
12	Ferozepore	50,903	...	...	...
13	Mooltan	9,795	...	...	...
14	Jhang	8,192	...	...	...
15	Montgomery	55,783	...	...	...
16	Lahore	13,627	...	...	...
17	Amritsar	15,923	...	...	...
18	Gurdáspur	32,701	...	...	...
19	Siálkot	46,662	...	...	...
20	Gujrát	34,571	...	...	...
21	Gujránwála	37,006	...	...	...
22	Shahpur	11,858	...	...	...
23	Jhelum	40,489	...	...	...
24	Ráwalpindi	40,634	...	...	...
25	Hazára	4,918	...	...	...
26	Pesháwar	10,133	...	...	...
27	Kohát	5,230	...	...	...
28	Bannu	7,499	...	...	...
29	Dera Ismail Khan	23,586	...	...	...
30	Dera Gházi Khan	7,330	...	...	...
31	Muzaffargarh	7,673	...	...	...
	TOTAL	9,52,640	...	...	...

VI—PROVINCIAL RATES.					XII—INTEREST.			XIII—POST OFFICE.		
Local Rate.	Patwari Cess.	Village Service Fund.	Education Cess.	Total.	On Education Securities.	On Dispensary Securities.	Total.	Mail Cart Receipts.	District Post Collections.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
68,159	68,159	...	...	...	...	...	...
86,580	86,580	...	...	...	...	...	...
1,01,097	1,01,097	...	...	...	564	...	564
78,461	78,461	...	...	...	...	...	...
77,900	77,900	...	...	...	...	...	...
1,16,588	1,16,588	...	...	...	...	...	...
1,438	1,438	...	...	...	...	...	...
78,317	78,317	...	128	128	...	...	...
1,23,687	1,23,687	...	20	20	...	...	...
1,22,777	1,22,777	...	279	279	...	...	...
92,612	92,612	...	...	...	...	...	...
95,455	95,455	...	...	...	1,978	...	1,978
95,464	95,464	...	60	120	10,493	...	10,493
41,917	41,917	...	240	240	...	...	...
55,956	55,956	...	...	...	...	...	...
83,466	83,466	...	...	...	...	...	...
1,08,919	1,08,919	...	...	...	...	...	...
1,27,893	1,27,893	...	100	100	...	...	...
1,12,952	1,12,952	...	40	40	...	...	...
73,454	73,454	...	149	149	...	...	...
67,398	67,398	...	...	...	...	...	...
53,094	53,094	...	100	100	...	...	...
62,489	62,489	...	50	50	...	...	...
81,857	81,857	...	...	...	...	...	...
25,549	25,549	...	...	...	...	...	...
72,044	72,044	...	...	...	...	...	...
13,359	13,359	...	...	...	11,653	...	11,653
39,760	39,760	...	...	...	9,150	...	9,150
51,950	51,950	...	...	...	14,819	...	14,819
39,042	39,042	...	...	...	...	...	...
51,069	51,069	...	87	87	...	...	...
23,00,703	23,00,703	209	1,104	1,313	48,657	...	48,657

Statement showing the Income of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	XVII— POLICE.		XIX—EDUCA				
		Receipts under Cattle Trespass Act.	Training and Special Schools.	School Fees.				Total.
				High Schools.	Middle Schools.	Primary Schools.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	3,508	...	...	74	433	507
2	Rohtak	2,625	...	...	615	821	1,436
3	Gurgaon	2,041	...	...	863	1,050	1,922
4	Delhi	2,549	...	...	479	708	1,187
5	Karnál	4,440	...	...	464	522	986
6	Umballa	2,870	...	...	1,165	1,031	2,196
7	Simla ... ..	...	...	...	...	105	105
8	Kángra	2,783	...	...	2,536	642	3,178
9	Hoshiárpur	3,311	...	...	4,799	3,094	7,893
10	Jullundúr	576	...	...	763	1,911	2,674
11	Ludhiána	1,530	...	...	2,255	2,415	4,670
12	Ferozepore	3,428	...	...	960	1,346	2,306
13	Mooltan	5,147	...	...	332	545	877
14	Jhang	2,760	...	...	381	291	672
15	Montgomery ... ..	...	...	...	347	661	1,008
16	Lahore ... ..	...	...	...	447	679	1,126
17	Amritsar	3,760	...	...	3,836	2,329	6,165
18	Gurdáspur	5,693	...	...	2,083	1,546	3,629
19	Siálkot	3,044	...	...	1,303	2,409	3,712
20	Gujrát	1,762	...	...	1,135	1,833	2,968
21	Gujránwála ... ..	...	...	...	2,660	2,643	5,303
22	Shahpur	4,419	...	...	2,113	706	2,819
23	Jhelum ... ..	...	...	...	2,805	1,453	4,258
24	Ráwalpindi ... ..	...	...	...	1,839	1,030	2,869
25	Hazára	862	...	...	97	139	236
26	Pesháwar ... ..	...	...	...	108	98	206
27	Kohát ... ..	...	...	...	...	39	39
28	Bannu ... ..	...	...	...	98	27	125
29	Dera Ismail Khan ... ..	...	...	...	...	274	274
30	Dera Gházi Khan	51	...	...	...	36	93
31	Muzaffargarh ... ..	...	...	...	50	62	112
	TOTAL	57,159	...	...	34,664	30,887	65,551

II.
in the Punjab during the year 1893-94—continued.

TION.

XX—MEDICAL.

Contributions.	Miscellaneous.			Total.	Hospital and Dispensary Receipts.	Medicines sold by Civil Surgeons.	Income from		Miscellaneous.			Total.
	Sale proceeds of books.	Miscellaneous.	Total.				Endowments.	Contributions.	Sanitary Fees and Fines.	Other Receipts.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
235	...	49	49	791	1	...	...	509	...	35	35	545
...	4	83	87	1,523	4	...	...	180	...	1	1	185
...	...	3	3	1,925	79	377	...	634	...	...	...	1,090
408	...	11	11	1,606	4	...	...	...	...	1	1	5
...	9	18	27	1,013	...	49	...	3,583	...	393	393	4,025
168	...	34	34	2,398	...	4	...	760	...	17	17	781
...	...	...	...	105	515	111	...	...	...	...	...	626
54	...	161	161	3,393	296	115	...	276	...	18	18	705
1,974	...	203	203	10,070	7	45	...	1,595	...	27	27	1,674
312	...	40	40	3,026	4	2	...	81	...	7	7	94
...	...	118	118	4,788	...	...	...	12	...	8	8	20
...	...	76	76	2,382	2	46	...	...	...	...	...	48
...	16	5	21	898	...	6	...	1,666	...	...	...	1,672
84	...	9	9	765	216	3	...	...	...	...	...	219
327	15	14	29	1,364	420	17	...	...	1	...	1	438
24	...	33	33	1,183	...	...	...	1,890	...	6	6	1,896
...	...	...	...	6,165	27	1	...	...	...	...	...	28
52	1	42	43	3,724	225	176	...	842	...	...	...	1,243
206	...	23	23	3,941	8	1	...	1,469	...	...	...	1,478
100	22	37	59	3,127	32	73	...	150	...	2	2	257
243	...	21	21	5,567	324	...	...	...	...	...	...	324
30	...	14	14	2,863	12	49	...	356	...	...	...	417
96	...	8	8	4,362	257	28	...	...	...	...	...	285
395	...	...	...	3,264	153	...	...	...	...	206	206	359
...	24	...	24	260	458	4	...	...	...	...	...	462
...	...	26	26	232	1	7	...	...	...	...	...	8
...	...	...	...	39	...	99	...	...	...	16	16	115
...	9	20	29	154	...	5	...	894	...	...	...	899
1,824	...	...	...	2,098	...	...	...	...	...	...	...	...
452	...	59	59	604	2	3	...	1,858	...	...	...	1,863
...	...	11	11	123	121	17	...	...	...	...	...	138
6,984	100	1,118	1,218	73,753	3,168	1,238	...	16,755	1	737	738	21,899

Statement showing the Income of District Boards

		XXI—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.								
Serial No.	NAMES OF DISTRICT BOARDS.	Botanical and other Garden Receipts.	Veterinary Receipts.	Receipts on account of Experimental Cultivation.	Public Exhibitions and Fairs.				Miscellaneous.	Total.
					Horse Fairs.	Cattle Fairs.	Other Exhibitions or Fairs.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	113	61	...	...	22,153	3	22,156	1,195	23,525
2	Rohtak ...	314	...	...	...	14,505	178	14,683	3	15,000
3	Gurgaon ...	192	...	...	...	...	...	...	...	192
4	Delhi ...	49	113	...	...	...	437	437	901	1,500
5	Karnál ...	349	75	...	3	...	61	64	...	488
6	Umballa ...	471	470	...	...	...	601	601	504	2,046
7	Simla ...	...	...	...	...	...	...	...	...	...
8	Kángra ...	198	...	3	...	...	...	...	70	271
9	Hoshiárpur ...	871	31	...	...	...	130	130	...	1,032
10	Jullundur ...	537	...	...	...	...	...	...	...	537
11	Ludhiána ...	2,878	...	...	...	150	251	401	88	3,367
12	Ferozepore ...	596	...	...	...	...	...	...	...	596
13	Mooltan ...	786	91	...	...	39	...	39	...	916
14	Jhang ...	677	30	...	...	...	...	...	292	999
15	Montgomery ...	450	...	...	...	...	83	83	...	533
16	Lahore ...	3,516	7	...	...	...	467	467	...	3,990
17	Amritsar ...	...	6	...	...	...	...	...	...	6
18	Gurdáspur ...	5,457	...	...	...	...	...	...	...	18
19	Siálkot ...	2,293	...	...	182	426	53	661	9	5,475
20	Gujrát ...	325	...	...	...	...	...	...	...	2,903
21	Gujránwála ...	1,237	...	...	...	...	...	...	...	325
22	Shahpur ...	10,031	...	...	...	1,068	148	1,216	10	2,463
23	Jhelum ...	686	...	...	...	...	...	...	252	10,283
24	Ráwalpindi ...	3,253	...	...	...	...	11	11	...	697
25	Hazára ...	166	27	...	...	...	87	87	143	3,483
26	Pesháwar ...	522	...	...	...	...	72	72	...	265
27	Kohát ...	...	...	...	...	...	...	...	11	533
28	Bannu ...	374	...	...	...	...	...	...	...	374
29	D. I. Khan ...	...	...	...	...	...	...	...	...	...
30	D. G. Khan ...	47	...	...	...	...	...	...	...	...
31	Muzaffargarh ...	940	...	...	66	...	19	85	16	1,041
TOTAL ...		37,328	911	3	251	38,341	2,601	41,193	3,512	82,917

II.

in the Punjab during the year 1893-94—continued.

XXII—RECEIPTS IN AID OF SUPER- ANNUATION AND COMPASSIONATE ALLOWANCES.		XXIII—STA- TIONERY AND PRINTING.		XXV—MISCELLANEOUS.			
Contributions for Pensions and Gratuities.	Other Press Receipts.	Sale of old stores and materials.	Rents.			Miscellaneous.	Total.
	Cost of Lithographic work done by District Board Presses for other De- partments.		Staging Bungalow Fees.	Serai Fees.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	43	...	176	176	1,269	1,488
...	...	1	216	489	705	70	776
...	373	...	90	299	389	1,785	2,174
...	...	401	292	176	468	262	1,131
...	20	15	247	575	822	3	840
...	...	149	...	103	103	949	1,201
...
...	...	33	1,625	525	2,150	52	2,235
...	207	201	408	67	475
...	743	743	7	750
...	...	35	...	411	411	17	463
...	...	178	...	554	554	...	732
...	143	143	88	231
...	...	117	334	...	334	304	755
...	...	31	...	1,099	1,099	51	1,181
...	13	325	338	...	338
...	...	23	...	657	657	2	682
...	22	...	1,075	3,078	4,153	267	4,420
...	...	34	...	352	352	4,685	5,071
...	261	374	635	...	635
...	2,102	2,102	19	2,121
...	144	272	416	1,907	2,323
...	1	...	...	163	163	...	163
...	708	708	102	810
...	...	13	...	1,061	1,061	...	1,074
...	265	265	13	278
...	485	485	3	488
...	813	813	...	813
...	...	1,53	...	746	746	270	2,549
...	4	4	...	4
...	...	3	...	91	91	51	145
...	416	2,609	4,504	16,990	21,494	12,243	36,346

Statement showing the Income of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	XXVI—RAILWAYS.	XXX—IRRIGATION—MINOR WORKS AND NAVIGATION.	XXXII—CIVIL			
		Gross Receipts.	Local Canal Receipts.	In charge of			
				Tolls on Ferries.	Rent of Buildings and Lands.	Sale of Nazul Buildings and Lands.	Sale of Buildings and other property (other than Nazul).
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	...	716	361	...	184
2	Rohtak ...	...	...	...	768	...	...
3	Gurgaon ...	...	5,395	4,014	178	...	...
4	Delhi ...	...	990	8,347	57	...	...
5	Karnál ...	...	...	14,911	32	...	219
6	Umballa ...	...	32	5,062	...	...	...
7	Simla ...	...	...	...	...	...	...
8	Kángra ...	...	...	15,862	54	...	...
9	Hoshiárpur ...	...	...	10,072	116	...	157
10	Jullundur ...	...	...	...	19	...	626
11	Ludhiána ...	...	...	9,413	223	...	...
12	Ferozepore ...	...	...	17,286	545	...	...
13	Mooltan ...	...	...	...	28	...	35
14	Jhang ...	...	...	14,239	10	...	...
15	Montgomery ...	...	...	...	27	...	15
16	Lahore... ..	...	7,172	...	...	...	215
17	Amritsar ...	...	...	11,330	...	...	...
18	Gurdáspur ...	...	...	12,381	822	500	...
19	Siálkot ...	...	10	7,326	216	...	...
20	Gujrát ...	...	100	6,453	780	...	58
21	Gujránwála ...	...	...	...	...	...	...
22	Shahpur ...	...	...	...	471	...	95
23	Jhelum ...	...	6	6,550	1,835	...	25
24	Ráwalpindi ...	...	...	...	...	...	...
25	Hazára ...	...	...	...	49	10,260	...
26	Pesháwar ...	...	...	...	...	...	...
27	Kohát ...	...	...	...	507	...	...
28	Bannu ...	...	...	...	...	...	...
29	D. I. Khan ...	...	...	...	38	...	...
30	D. G. Khan ...	...	...	4	...	...	...
31	Muzaffargarh ...	...	...	...	19	...	...
	TOTAL ...	...	13,705	1,43,966	7,155	10,760	1,629

ii.

in the Punjab during the year 1893-94—continued.

WORKS.				In charge of Public Works Officers.	CONTRIBUTIONS.			
Civil Officers.					Total.	From Provincial to Local.	From other Boards.	Total.
Sale of Stores and Materials.	Miscellaneous.	Contributions.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	598	...	1,859	...	1,859	...	...	...
...	1,535	...	2,303	28	2,330	...	...	...
...	4,699	...	8,891	47	8,938	...	...	...
...	542	...	8,946	55	9,001	106	648	754
6	433	...	15,601	...	15,601	...	...	...
5	8,484	...	13,551	3	13,554	...	...	...
15	...	...	15	...	15	710	...	710
10	496	...	16,422	189	16,611	60	...	60
93	5,274	...	15,712	70	15,782	...	...	...
114	9,041	...	9,800	...	9,800	...	1,516	1,516
...	8,656	...	18,292	340	18,632	300	...	300
...	3,621	...	21,452	6	21,458	...	...	...
20	137	...	220	14	234	...	...	...
6	118	...	14,373	12	14,385	...	...	...
16	331	...	389	3	392	...	...	...
115	1,156	...	12,816	...	12,816	...	648	648
...	2,518	...	16,221	...	16,221	...	...	...
77	5,420	...	13,039	5	13,044	...	...	...
59	26,022	...	33,372	...	33,372	...	552	552
878	6,848	...	7,726	...	7,726	...	...	...
133	765	...	1,464	50	1,514	...	...	...
229	595	...	9,234	...	9,234	...	...	...
...	2,353	...	2,353	29	2,382	...	...	...
15	1,381	...	11,705	...	11,705	...	460	460
...	13	...	13	...	13	...	...	...
...	2,249	...	2,756	...	2,756	...	144	144
...	1	...	1	...	1	758	...	758
...	342	...	380	...	380	...	...	...
...	52	...	56	...	56	...	144	144
...	85	...	85	...	85	120	...	120
...	740	...	759	25	785	...	...	...
1,791	94,505	...	2,59,806	876	2,60,682	2,054	4,112	6,166

Statement showing the Income of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	DEBT.			
		Loans.	Deposits and Advances.	District Fund cheques issued but not cashed.	Total.
		Rs.	Rs.	Rs.	Rs.
1	Hissar ... ..	...	...	...	...
2	Rohtak ... ..	...	...	...	...
3	Gurgaon ... ..	...	...	...	...
4	Delhi ... ..	...	...	...	...
5	Karnál ... ..	...	2	1,569	1,571
6	Umballa ... ..	...	...	1,777	1,777
7	Simla ... ..	...	42	8,353	8,395
8	Kángra ... ..	...	...	...	...
9	Hoshiárpur ... ..	...	...	...	...
10	Jullundur ... ..	...	100	...	100
11	Ludhiána ... ..	...	...	...	...
12	Ferozepore ... ..	...	...	...	...
13	Mooltan ... ..	...	...	...	...
14	Jhang ... ..	...	...	408	408
15	Montgomery ... ..	...	14	3,279	3,293
16	Lahore ... ..	...	20	...	20
17	Amritsar ... ..	...	...	...	...
18	Gurdáspur ... ..	...	...	...	...
19	Siálkot ... ..	...	...	...	...
20	Gujrát ... ..	...	...	...	...
21	Gujránwála ... ..	...	...	...	...
22	Shahpur ... ..	...	...	...	...
23	Jhelum ... ..	...	...	...	...
24	Ráwalpindi ... ..	...	...	...	...
25	Hazára ... ..	...	...	...	...
26	Pesháwar ... ..	...	...	...	...
27	Kohát ... ..	...	...	...	...
28	Bannu ... ..	...	...	62	62
29	Dera Ismail Khan ... ..	...	...	...	...
30	Dera Gházi Khan ... ..	...	...	...	...
31	Muzaffargarh ... ..	...	...	1,146	1,146
	TOTAL ... ..	...	178	16,594	16,772

in the Punjab during the year 1893-94—concluded.

Total Income, excluding Opening Balance.	Total Income, including Opening Balance.	Incidence of taxation per head of population.	Incidence of income (excluding balance) per head of population.	REMARKS.
Rs.	Rs.	Rs. A. P.	Rs. A. P.	
99,875	1,97,063	0 1 7	0 2 4	
1,09,020	2,59,096	0 2 7	0 3 3	
1,23,789	1,43,588	0 2 8	0 3 3	
97,568	1,32,378	0 3 0	0 3 7	
1,06,104	1,25,689	0 2 0	0 2 9	
1,47,865	2,00,125	0 2 1	0 2 8	
2,894	4,296	0 0 11	0 1 11	
1,04,503	1,13,862	0 1 8	0 2 3	
1,56,151	2,06,786	0 2 1	0 2 8	
1,39,355	1,69,664	0 2 6	0 2 11	
1,21,712	1,44,416	0 2 7	0 3 5	
1,24,099	1,75,002	0 1 11	0 2 6	
1,06,948	1,16,743	0 2 10	0 3 2	
75,706	83,898	0 1 8	0 3 0	
67,206	1,23,079	0 1 10	0 2 3	
1,04,337	1,17,964	0 1 7	0 2 0	
1,35,781	1,51,704	0 2 1	0 2 7	
1,61,624	1,94,325	0 2 4	0 3 0	
1,63,513	2,10,175	0 1 9	0 2 6	
87,435	1,22,006	0 1 8	0 1 11	
79,387	1,16,393	0 1 9	0 2 0	
82,740	94,598	0 1 11	0 3 0	
70,428	1,10,917	0 1 9	0 1 11	
1,01,938	1,42,572	0 1 8	0 2 1	
28,485	33,403	0 0 10	0 0 11	
75,995	86,128	0 1 10	0 2 0	
26,475	31,705	0 1 3	0 2 5	
51,530	59,029	0 1 10	0 2 5	
71,616	95,202	0 1 11	0 2 7	
42,962	50,292	0 1 9	0 1 11	
53,387	61,066	0 2 3	0 2 4	
29,20,518	38,73,158	0 2 0	0 2 6	

No. III.

**Statement showing the Expenditure of District Boards
in the Punjab during the year 1893-94.**

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	Closing balance of last year.	Total income during the year.	1--RE-FUNDS AND DRAW-BACKS.		15--POST OFFICE.	
				Local Rate refunds.		District Post Establishment.	Mail Cart Service.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	97,188	99,875	18	...	...	...
2	Rohtak ...	1,50,076	1,09,020	...	...	840	840
3	Gurgaon ...	19,799	1,23,789	...	...	590	590
4	Delhi ...	34,810	97,568	12	...	...	...
5	Karnál ...	19,585	1,06,104	...	...	...	...
6	Umballa ...	52,260	1,47,865	132	...	...	...
7	Simla ...	1,402	2,894	...	...	...	...
8	Kángra ...	9,359	1,04,503	...	...	...	...
9	Hoshiárpur ...	50,635	1,56,151	9	...	...	...
10	Jullundur ...	30,309	1,39,355	35	...	...	...
11	Ludhiána ...	22,704	1,21,712	...	...	...	...
12	Ferozepore ...	50,903	1,24,099	6	...	...	...
13	Mooltan ...	9,795	1,06,948	...	...	2,494	2,494
14	Jhang ...	8,192	75,706	520	...	10,393	10,393
15	Montgomery ...	55,783	67,296	23	...	...	...
16	Lahore ...	13,627	1,04,337	...	...	...	...
17	Amritsar ...	15,923	1,35,781	...	...	...	...
18	Gurdáspur ...	32,701	1,61,624	...	...	...	...
19	Siálkot ...	46,662	1,63,513	39	...	...	...
20	Gujrát ...	34,571	87,435	...	...	...	...
21	Gujránwála ...	37,006	79,387	...	...	...	...
22	Shahpur ...	11,858	82,740	136	...	...	...
23	Jhelum ...	40,489	70,428	52	...	...	...
24	Ráwalpindi ...	40,634	1,01,938	10	...	...	...
25	Hazára ...	4,918	28,485	...	...	...	...
26	Pesháwar ...	10,133	75,995	80	...	...	...
27	Kohát ...	5,230	26,475	...	...	10,775	10,775
28	Bannu ...	7,499	51,530	...	...	10,711	10,711
29	Dera Ismail Khan ...	23,586	71,616	...	...	16,578	16,578
30	Dera Gházi Khan ...	7,330	42,962	...	...	...	...
31	Muzaffargarh ...	7,073	53,387	3	...	...	...
	TOTAL ...	9,52,640	29,20,518	1,075	...	52,381	52,381

III.

Boards in the Punjab during the year 1893-94.

18—GENERAL ADMINISTRATION.				20—POLICE.			
GENERAL ESTABLISHMENT OF LOCAL FUNDS.				CATTLE POUND CHARGES.			
Office establishment.	Office contingencies.	Payment of establishments for offices of Accounts, Control and Audit.	Total.	Establishments.	Contingencies.	Refunds of cattle pound collections.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,210	1,419	...	5,629	798	14	84	896
2,762	472	...	3,234	702	18	12	732
4,727	1,406	...	6,133	871	7	...	878
5,920	2,023	...	7,943	972	7	...	979
6,487	288	...	6,775	2,084	48	65	2,197
7,168	1,884	...	9,052	804	8	5	817
...	1	...	1	...	...	...	...
2,821	207	...	3,028	630	9	17	656
4,174	956	...	5,130	624	6	16	646
3,849	376	...	4,225	228	2	...	230
4,206	249	...	4,455	454	1	92	547
2,600	337	...	2,937	1,156	33	49	1,238
3,391	231	...	3,622	1,425	74	...	1,499
1,356	324	...	1,680	1,174	8	...	1,182
2,063	281	...	2,344	...	...	...	...
3,359	338	...	3,697	...	...	...	...
5,271	498	...	5,769	540	30	343	913
5,043	506	...	5,549	959	18	176	1,153
8,251	334	...	8,585	792	50	79	921
1,821	241	...	2,062	636	11	55	702
3,390	190	...	3,580	...	...	...	...
2,374	637	...	3,011	1,161	33	219	1,413
2,728	528	...	3,256	...	...	...	...
5,829	875	...	6,704	...	...	...	...
1,222	250	...	1,472	510	...	...	510
2,593	120	...	2,713	...	...	...	...
702	140	...	842	...	...	...	...
2,070	356	...	2,426	...	...	...	...
1,721	880	...	2,601	...	...	...	...
...	473	...	473	...	...	...	...
3,079	455	...	3,534	...	...	...	...
1,05,187	17,275	...	1,22,462	16,520	377	1,212	18,109

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	22—EDUCA						
		MAINTENANCE AND MANAGEMENT.						
		Grants to University.	Inspection.	Training and Special Schools.	High Schools.	Middle Schools.	Primary Schools.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	467	...	...	1,178	7,083	8,261
2	Rohtak ...	...	378	61	...	3,153	10,486	13,700
3	Gurgaon ...	250	489	...	...	4,226	15,187	19,413
4	Delhi ...	...	445	48	...	2,712	11,752	14,512
5	Karnál ...	...	471	...	...	2,942	9,508	12,450
6	Umballa ...	...	414	72	...	7,133	14,788	21,993
7	Simla ...	...	...	...	...	...	1,074	1,074
8	Kángra ...	...	455	...	...	8,480	11,276	19,756
9	Hoshiárpur ...	...	1,042	...	...	11,586	23,779	35,365
10	Jullundur ...	1,000	1,202	...	...	2,945	18,804	21,749
11	Ludhiána ...	600	907	...	...	6,892	14,493	21,385
12	Ferozepore ...	300	413	92	...	3,152	11,878	15,122
13	Mooltan ...	...	279	...	...	2,379	12,844	15,223
14	Jhang ...	...	497	...	...	2,555	6,026	8,581
15	Montgomery ...	...	342	...	...	1,296	6,849	8,145
16	Lahore ...	...	477	102	...	3,257	9,339	12,698
17	Amritsar ...	...	889	...	...	6,550	18,314	24,864
18	Gurdáspur ...	...	794	...	...	4,261	19,918	24,179
19	Siálkot ...	...	718	...	...	3,107	19,639	22,746
20	Gujrát ...	318	432	...	...	2,341	12,223	14,564
21	Gujránwála ...	...	330	...	...	3,463	15,045	18,508
22	Shahpur ...	...	496	...	...	4,490	10,867	15,357
23	Jhelum ...	300	426	...	...	5,126	9,907	15,033
24	Ráwalpindi ...	...	579	...	...	5,624	13,986	19,510
25	Hazára ...	...	216	...	...	1,285	5,223	6,508
26	Pesháwar ...	...	348	...	...	3,931	9,668	13,599
27	Kohát ...	...	406	...	...	16	1,810	1,826
28	Bannu ...	...	444	152	...	1,210	5,448	6,810
29	Dera Ismail Khan ...	...	305	...	...	905	7,682	8,587
30	Dera Gházi Khan ...	...	485	...	...	1,793	6,620	8,413
31	Muzaffargarh ...	...	432	...	...	...	...	...
	TOTAL ...	2,768	15,578	527	...	1,07,988	3,41,516	4,50,031

III.

Boards in the Punjab during the year 1893-94—continued.

TION.					24—MEDICAL.				
Grants-in-aid.	Scholarships.	Miscellaneous.	Refunds.	Total.	General Medical establishment.	Hospitals and Dispensaries.	SANITATION AND VACCINATION.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Vaccination and establishment charges.	Sanitation charges.	Total.
820	715	136	...	10,399	...	5,841	1,708	75	1,783
4,031	2,065	230	...	20,404	...	7,775	2,123	84	2,207
2,790	1,264	...	...	24,206	...	9,026	2,029	...	2,029
1,722	2,811	427	...	19,917	...	8,321	1,352	279	1,631
2,828	1,138	1,432	...	18,319	...	14,839	1,644	718	2,362
3,446	2,737	167	...	28,757	...	10,121	3,469	678	4,147
...	...	...	...	1,074	...	1,804	...	...	...
1,020	1,217	385	...	22,833	...	7,270	3,072	298	3,370
5,798	1,997	346	...	44,548	...	15,493	2,360	180	2,540
7,147	4,465	...	...	35,563	...	10,530	1,388	528	1,916
5,230	2,250	360	...	30,732	...	4,438	1,511	120	1,631
2,884	1,113	1,060	...	20,892	...	4,287	1,385	360	1,745
2,373	954	...	...	18,829	...	10,953	2,866	240	3,106
1,149	872	485	...	11,584	...	6,064	1,618	34	1,652
2,334	594	154	...	11,569	...	7,338	1,560	...	1,560
3,901	3,167	495	...	20,738	...	7,070	3,094	317	3,411
4,442	1,582	258	...	32,035	...	7,878	2,300	...	2,300
5,635	2,401	1,484	...	34,493	...	17,748	2,757	...	2,757
10,656	2,228	1,225	...	37,573	...	13,179	3,274	346	3,620
3,279	1,796	465	...	20,854	...	8,492	1,841	2	1,843
1,749	1,337	205	...	22,129	...	8,246	1,427	...	1,427
1,296	1,019	1,152	...	19,320	...	8,019	1,924	60	1,984
1,396	1,173	500	...	18,828	...	8,627	1,427	131	1,558
2,198	2,046	102	...	24,535	...	10,725	1,258	1,041	2,299
305	188	...	...	7,217	...	3,856	600	...	600
1,052	974	50	...	16,023	...	11,465	2,000	...	2,000
20	144	...	...	2,396	...	1,625	910	544	1,454
2,630	438	12	...	10,334	...	4,590	1,662	475	2,137
1,922	1,561	132	...	12,507	...	7,923	1,212	393	1,605
1,525	824	432	...	11,679	...	7,493	2,296	...	2,296
12,492	...	...	...	12,924	...	5,219	1,099	15	1,114
98,070	45,070	11,694	...	6,23,211	...	2,56,255	57,166	6,918	64,084

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	24—MEDICAL—CONCLD.					26—SCIENTIFIC		
		Medical Schools and Colleges.	Lunatic Asylums.	Leper Asylums.	Refunds.	Total.	Experimental cultivation.	PUBLIC EX	
								Horse Fairs.	Cattle Fairs.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	97	...	7,721	...	2,750	2,459
2	Rohtak	121	1	...	...	10,104	2	...	667
3	Gurgaon	692	...	...	...	11,747	...	...	56
4	Delhi	...	...	...	...	9,952	5	3,165	...
5	Karrál	222	...	120	...	17,543	...	2,001	500
6	Umballa	110	...	1,075	...	15,453	47	4,537	309
7	Simla	...	...	...	...	1,804	...	...	...
8	Kángra	...	...	920	...	11,560	633	...	...
9	Hoshiárpur	354	...	665	...	19,052	49	...	...
10	Jullundur	371	...	3,668	...	16,485	...	200	...
11	Ludhiána	...	...	56	...	6,125	...	...	500
12	Ferozepore	...	...	201	...	6,233	...	...	...
13	Mooltan	...	2	8	...	14,069	...	155	345
14	Jhang	...	...	...	14	7,730	...	530	...
15	Montgomery	...	...	...	...	8,898	...	...	...
16	Lahore	...	...	520	...	11,001	53	...	...
17	Amritsar	310	...	1,297	...	11,785	...	500	...
18	Gurdáspur	...	...	880	...	21,385	...	...	467
19	Siálkot	300	...	3,254	...	20,353	7	536	661
20	Gujrát	120	194	22	...	10,671	...	...	...
21	Gujránwála	144	...	138	...	9,955	70	300	1,000
22	Shahpur	373	...	...	...	10,376	...	326	250
23	Jhelum	...	...	...	194	10,379	...	59	...
24	Ráwalpindi	...	...	1,323	...	14,347	34	325	...
25	Hazára	...	...	50	...	4,506	...	...	...
26	Pesháwar	...	...	...	...	13,465	...	...	...
27	Kohát	30	...	...	...	3,109	...	...	...
28	Barnu	91	...	...	...	6,818	6	500	...
29	Dera Ismail Khan	183	...	...	...	9,711	...	502	...
30	Dera Gházi Khan	...	...	...	...	9,789	...	...	...
31	Muzaffargarh	...	...	...	...	6,333	...	...	...
TOTAL		3,421	197	14,294	208	3,38,459	906	16,385	7,214

Boards in the Punjab during the year 1893-94—continued.

AND OTHER MINOR DEPARTMENTS.

EXHIBITIONS AND FAIRS.		Veterinary charges.	Bull and Stallion charges.	Botanical and other Public Gardens.	Provincial statistics.	Miscellaneous.	Total.
Other Exhibitions or Fairs.	Total.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
283	5,492	3,032	3,139	5,376	...	...	17,039
149	816	687	20	1,564	...	...	3,089
...	56	821	307	1,324	...	1,074	3,582
273	3,438	2,294	1,089	370	...	887	8,083
583	3,084	608	1,884	488	...	...	6,064
823	5,669	1,243	1,943	3,647	...	112	12,661
...	...	...	...	195	...	...	195
62	62	2,368	132	809	...	...	4,004
1,011	1,011	1,780	3,051	1,479	...	...	7,370
45	245	922	83	1,325	...	...	2,575
56	556	895	...	5,002	...	...	6,453
204	204	1,696	261	3,684	...	...	5,845
...	500	1,198	798	2,670	...	...	5,166
4	534	1,051	373	2,695	...	180	4,833
103	103	...	479	2,134	...	...	2,716
679	679	1,189	2,827	4,801	...	...	9,519
120	620	1,610	1,868	...	...	...	4,098
153	620	1,239	1,582	2,522	...	...	5,963
443	1,640	2,446	978	2,903	...	...	7,974
238	238	305	669	1,065	...	...	2,277
588	1,888	1,556	232	2,810	...	...	6,556
249	825	1,955	1,630	7,582	...	...	11,992
79	138	972	803	3,401	...	...	5,314
27	352	996	2,779	1,580	...	...	5,741
15	15	278	...	515	...	...	888
...	...	...	162	2,262	...	...	2,424
51	51	...	235	421	...	...	707
...	500	6	...	361	...	...	873
65	567	1,529	1,220	...	...	...	3,316
188	188	739	704	814	...	...	2,445
...	...	417	415	4,295	...	...	5,127
6,491	30,091	33,832	29,663	68,094	...	2,253	1,64,839

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	29—SUPERANNUATION ALLOWANCES AND PENSIONS.		30—STATIONERY AND PRINTING.					
		Pensions.	Gratuities.	Stationery purchased in the country.	Other Stationery.	Printing.	Lithography.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	60	595	...	326	445	1,366	
2	Rohtak	...	...	116	...	300	92	508
3	Gurgaon	...	...	404	...	442	226	1,072
4	Delhi	...	...	101	...	493	169	763
5	Karnál	...	...	387	...	55	833	1,275
6	Umballa	...	1,500	260	...	103	356	719	
7	Simla	...	...	...	...	6	2	8
8	Kángra	...	...	99	...	520	34	653
9	Hoshiárpur	...	...	335	...	620	...	955
10	Jullundur	...	...	174	...	618	...	792
11	Ludhiána	55	...	77	...	165	74	316	
12	Ferozepore	...	...	137	...	129	14	280
13	Mooltan	...	...	226	...	525	...	751
14	Jhang	196	...	241	...	498	...	739	
15	Montgomery	...	...	58	...	290	596	944
16	Lahore	...	...	58	...	398	...	456
17	Amritsar	...	...	271	...	584	131	986
18	Gurdáspur	...	300	329	...	1,091	...	1,420	
19	Siálkot	...	...	318	...	618	127	1,063
20	Gujrát	70	...	...	...	...	...	...
21	Gujránwála	804	...	4	...	466	71	541	
22	Shahpur	...	...	165	...	284	...	449
23	Jhelum	...	...	198	...	321	14	533
24	Ráwalpindi	372	...	131	...	339	19	489	
25	Hazára	...	...	310	...	883	...	1,193
26	Pesháwar	88	...	326	...	327	...	653	
27	Kohát	...	...	70	...	341	22	433
28	Bannu	...	...	58	...	11	208	277
29	Dera Ismail Khan	...	...	142	...	308	...	450
30	Dera Gházi Khan	74	...	444	...	415	...	859	
31	Muzaffargarh	...	...	302	...	36	...	338
		...	...	166	...	569	...	735
	TOTAL	...	1,659	1,860	6,502	...	12,081	3,433	22,016

III.

Boards in the Punjab during the year 1893-94—continued.

32—MISCELLANEOUS.							33—FAMINE RELIEF.		
Donations to charitable purposes.	Rewards for the destruction of dogs, wild animals and snakes.	PETTY ESTABLISHMENTS.		Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Total.	Charitable relief.	Public Works.	Miscellaneous.
		Staging bungalows and Serai establishment charges.	Other petty establishment charges.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19	167	2,049	611	8	600	3,454	...	...	...
1	69	1,383	131	10	...	1,594	...	...	...
11	328	1,394	1,029	...	211	2,973	...	...	...
26	75	232	614	...	...	947	...	...	...
34	165	685	1,375	50	1,200	3,509	...	...	...
9	119	728	176	1,080	2,796	4,908	...	...	...
...	8	...	...	...	...	8	...	...	...
6	253	2,296	113	...	5	2,673	...	...	...
5	364	1,272	920	144	...	2,705	...	...	...
156	...	...	88	...	...	244	...	...	...
21	46	362	132	23	5	589	...	...	...
1	86	551	30	22	...	690	...	...	...
...	63	296	31	...	...	390	...	...	...
2	60	822	...	38	...	922	...	...	...
1	216	308	...	...	173	698	...	...	...
...	325	39	50	...	...	414	...	...	...
397	131	990	...	...	...	1,518	...	...	...
100	72	547	1,475	14	...	2,208	...	...	...
493	19	1,651	129	...	...	2,302	...	...	...
...	87	609	198	...	...	894	...	...	...
13	141	791	...	30	...	975	...	...	...
28	47	1,482	632	60	...	2,249	...	...	...
23	8	851	...	...	...	882	...	...	...
117	86	271	...	135	...	609	...	...	...
8	29	196	144	...	7	384	...	...	...
12	23	446	360	132	113	1,086	...	...	...
10	45	182	...	7	...	244	...	...	...
71	56	360	341	12	...	840	...	...	...
4	70	970	202	118	...	1,364	...	...	...
24	70	...	...	1,120	...	1,214	...	...	...
...	561	...	540	77	...	1,178	...	...	...
1,592	3,789	21,773	9,321	3,080	5,110	44,665	...	...	...

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	38—RAILWAYS.	41—RAILWAYS.	43—MINOR WORKS AND NAVIGATION.	48—RAILWAY.	45—	
		Working expenses.	Miscellaneous Railway expenditure.	Local Canal charges.	Capital Expenditure.	IN CHARGE	
						Ferry establishment and contingencies.	Nazul establishment and contingencies.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	...	...	...	...	119	...
2	Rohtak	...	...	...	...	...	...
3	Gurgaon	...	...	...	...	367	...
4	Delhi	...	...	454	...	680	...
5	Karnál	...	...	...	...	617	...
6	Umballa	...	...	...	...	2,495	...
7	Simla	...	...	...	...	...	...
8	Kángra	...	...	...	...	899	...
9	Hoshiárpur	...	...	...	...	1,075	...
10	Jullundur	...	...	...	...	...	...
11	Ludhiána	...	...	...	...	1,125	...
12	Ferozepore	...	...	5,000	...	...	...
13	Mooltan	...	...	...	...	...	...
14	Jhang	...	...	...	...	316	...
15	Montgomery	...	...	...	...	844	...
16	Lahore	...	...	445	...	1,913	...
17	Amritsar	...	...	...	...	...	...
18	Gurdáspur	...	...	...	...	4	...
19	Sialkot	...	...	180	...	573	...
20	Gujrát	...	...	...	...	...	...
21	Gujránwála	...	...	...	...	...	...
22	Shahpur	...	...	...	...	...	...
23	Jhelum	...	...	60	...	412	244
24	Rawalpindi	...	...	...	...	...	...
25	Hazára	...	...	...	...	...	...
26	Pesháwar	...	...	...	...	127	...
27	Kohát	...	...	...	...	...	...
28	Bannu	...	...	...	...	...	...
29	Dera Ismail Khan	...	...	...	...	...	...
30	Dera Gházi Khan	...	...	...	...	...	...
31	Muzaffargarh	...	...	...	...	...	...
	TOTAL	...	...	6,139	...	11,567	244

III.

Boards in the Punjab during the year 1893-94—continued.

CIVIL WORKS.

OF CIVIL OFFICERS.			IN CHARGE OF PUBLIC WORKS OFFICERS.			
Refunds.	Miscellaneous.	Total.	<i>Original Works.</i>			
			Civil Buildings.	Communica- tions.	Miscellaneous Public Im- provements.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	2,276	2,385	1,966	2,184	...	4,450
...	5,425	5,425	3,014	2,248	4,188	9,450
...	5,090	5,457	351	...	5,776	6,127
...	2,716	3,396	4,257	10,737	1,913	16,907
794	3,925	5,336	820	4,735	1,774	7,329
...	4,726	7,221	3,071	16,034	586	19,691
...
...	3,081	3,980	2,182	1,625	...	3,807
...	6,282	7,358	23,357	12,166	904	36,427
...	5,055	5,055	...	7,883	...	7,883
...	3,701	4,826	1,404	200	...	1,604
...	2,733	2,733	1,697	636	...	2,333
...	2,864	2,864	2,412	8,191	3,917	14,520
...	1,569	1,885	1,508	...	577	2,085
...	654	654	10,585	1,232	2,434	14,251
52	5,805	6,701	2,852	3,564	143	6,559
421	7,564	9,898	1,294	378	1,164	2,836
...	5,486	5,490	3,118	1,426	13,736	18,280
...	8,233	8,806	8,923	17,505	80	26,508
...	3,250	3,250	3,100	7,520	1,459	12,099
...	5,694	5,694	183	157	511	851
...	946	1,602	2,073	...	3,131	5,204
...	2,674	2,674	4,053	4,252	6,472	14,777
...	242	242	7,080	2,705	997	10,682
...	72	199	247	2,034	1,071	3,352
...	8,881	8,881	722	1,416	522	2,660
...	375	375	658	1,145	139	1,942
...	1,656	1,656	1,045	3,153	200	4,398
...	5,117	5,117	2,364	2,046	1,155	5,565
...	1,117	1,117	...	...	600	600
...	3,994	3,994	...	2,356	...	2,356
1,267	1,11,193	1,24,271	94,336	1,17,748	53,449	2,65,533

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	IN CHARGE OF			
		Repairs.			
		Civil Buildings.	Communica- tions.	Miscellaneous Public Im- provements.	Total.
		Rs.	Rs.	Rs.	Rs.
1	Hissar	4,353	16,682	2,490	23,525
2	Rohtak	8,694	27,622	4,255	40,571
3	Gurgaon	5,087	30,771	9,336	45,194
4	Delhi	3,708	7,895	1,096	12,699
5	Karnál	3,561	5,205	2,543	11,309
6	Umballa	6,205	18,099	1,483	25,787
7	Simla	...	...	...	...
8	Kángra	3,157	17,892	847	21,896
9	Hoshiárpur	11,112	27,476	3,485	42,073
10	Jullundur	7,913	37,812	560	46,285
11	Ludhiána	1,966	12,872	1,898	16,736
12	Ferozepore	5,207	8,499	1,012	14,718
13	Mooltan	3,990	8,408	529	12,927
14	Jhang	690	1,565	639	2,894
15	Montgomery	446	2,112	1,537	4,095
16	Lahore	2,396	12,143	711	15,250
17	Amritsar	3,402	21,458	760	25,620
18	Gurdáspur	7,389	27,490	3,104	37,983
19	Siálkot	3,143	19,972	2,217	25,332
20	Gujrát	2,925	8,823	124	11,872
21	Gujránwála	1,098	8,739	383	10,220
22	Shahpur	4,717	11,565	449	16,731
23	Jhelum	1,682	12,809	1,356	15,847
24	Ráwalpindi	1,820	10,006	352	12,178
25	Hazára	1,046	2,622	49	3,717
26	Pesháwar	796	3,478	2,238	6,512
27	Kohát	1,024	2,216	288	3,528
28	Bannu	1,271	3,789	862	5,922
29	Dera Ismail Khan	1,443	7,261	980	9,684
30	Dera Gházi Khan	571	892	200	1,663
31	Muzaffarárah	2,428	7,029	8	9,465
	TOTAL	1,03,240	3,83,202	45,792	5,32,234

III.
Boards in the Punjab during the year 1893-94—continued.

CIVIL WORKS—CONCLUDED.

PUBLIC WORKS OFFICERS—concluded.

Establishment and contingencies appertaining to Public Works.	Tools and Plant.	Water-supply and Water-works.	Drainage Works.	Total.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,733	272	...	...	32,980	35,365
2,339	1,249	...	...	53,610	59,035
8,970	75	...	...	60,366	65,823
4,848	101	...	...	34,555	37,951
9,154	87	...	...	27,879	33,215
4,178	...	...	...	49,656	56,877
...
5,286	190	...	...	31,179	35,159
8,883	290	...	...	87,673	95,031
6,797	57	...	...	61,022	66,077
4,751	54	...	...	23,145	27,971
6,594	4	...	...	23,649	26,382
5,233	49	...	...	30,729	33,593
1,305	68	...	...	6,412	8,297
2,804	16	...	...	21,166	21,820
3,345	377	...	...	25,531	32,232
1,969	81	...	...	30,506	40,404
6,903	699	...	...	63,865	69,355
6,771	65	...	...	58,676	67,482
1,404	...	...	...	25,375	28,625
2,745	1,913	...	...	15,729	21,423
1,939	59	...	...	23,933	25,535
1,582	64	...	...	32,270	34,944
3,047	103	...	...	26,010	26,252
672	49	...	...	7,790	7,989
1,118	100	...	...	10,390	19,271
941	95	...	...	6,506	6,881
1,738	335	...	...	12,393	14,049
2,969	...	...	...	18,218	23,335
1,210	...	...	...	3,473	4,590
2,463	...	...	...	14,284	18,278
1,14,751	6,452	...	...	9,18,970	10,43,241

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	CONTRIBUTIONS.			DEBT.			
		To Provincial.	To other Boards.	Total.	Payments of Loans.	Deposits and Advances.	Outstanding cheques paid during the year.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	12,079	153	12,232	...	20	...	20
2	Rohtak ...	9,815	108	9,923	...	...	...	...
3	Gurgaon ...	3,994	108	4,102	...	...	...	...
4	Delhi ...	19,587	...	19,587	...	75	1,527	1,602
5	Karnál ...	16,004	108	16,112	...	25	1,812	1,837
6	Umballa ...	20,937	256	21,193	...	257	8,214	8,471
7	Simla ...	76	...	76	...	...	...	...
8	Kángra ...	20,621	314	20,935	...	...	...	...
9	Hoshiárpur ...	27,678	515	28,193	...	150	...	150
10	Jullundur ...	16,360	...	16,360	...	24	...	24
11	Ludhiána ...	32,629	176	32,805	...	340	...	340
12	Ferozepore ...	41,943	450	42,393	...	...	...	...
13	Mooltan ...	18,821	108	18,929	...	...	408	408
14	Jhang ...	18,671	108	18,779	...	...	3,229	3,229
15	Montgomery ...	10,033	108	10,141	...	36	...	36
16	Lahore ...	23,945	...	23,945	...	...	...	...
17	Amritsar ...	38,344	245	38,589	...	...	...	...
18	Gurdáspur ...	27,871	313	28,184	...	20	...	20
19	Siálkot ...	18,155	115	18,270	...	...	...	...
20	Gujrát ...	14,048	259	14,307	...	500	...	500
21	Gujránwála ...	11,943	77	12,020	...	350	...	350
22	Shahpur ...	16,667	76	16,743	...	600	...	600
23	Jhelum ...	11,674	77	11,751	...	...	...	...
24	Ráwalpindi ...	16,317	150	16,467	...	...	...	...
25	Hazára ...	5,955	72	6,027	...	...	...	...
26	Pesháwar ...	15,593	...	15,593	...	...	...	...
27	Kohát ...	2,050	72	2,122	...	...	62	62
28	Bannu ...	4,026	72	4,098	...	...	...	...
29	Dera Ismail Khan ...	5,821	...	5,821	...	500	...	500
30	Dera Gházi Khan ...	7,249	72	7,321	...	...	848	848
31	Muzaffargarh ...	8,555	...	8,555	...	...	...	...
	TOTAL ...	4,97,461	4,112	5,01,573	...	2,897	16,100	18,997

III.

Boards in the Punjab during the year 1893-94—concluded.

INTEREST ON DEBT.			Total expenditure.	BALANCE.			REMARKS.
On account of last year.	On account of current year.	Total.		Deposits.	Actual Balance.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	94,199	...	1,02,864	1,02,864	
...	1,09,463	...	1,49,633	1,49,633	
...	1,21,106	...	22,482	22,482	
...	1,08,190	...	24,188	24,188	
...	1,06,846	...	18,843	18,843	
...	1,60,540	...	39,585	39,585	
...	3,166	...	1,130	1,130	
...	1,01,501	...	12,361	12,361	
...	2,03,789	...	2,997	2,997	
...	1,42,610	...	27,054	27,054	
...	1,10,388	...	34,028	34,028	
...	1,11,896	...	63,106	63,106	
...	99,750	...	16,993	16,993	
...	70,084	...	13,814	13,814	
...	59,634	...	63,445	63,445	
...	1,02,032	...	15,932	15,932	
...	1,36,097	...	15,607	15,607	
...	1,70,249	...	24,076	24,076	
...	1,64,593	...	45,582	45,582	
...	82,237	...	39,769	39,769	
...	77,437	...	38,956	38,956	
...	91,968	...	2,630	2,630	
...	86,267	...	24,650	24,650	
...	95,858	...	46,714	46,714	
...	29,654	...	3,749	3,749	
...	71,088	...	15,040	15,040	
...	27,415	...	4,290	4,290	
...	50,599	...	8,430	8,430	
...	76,666	...	18,536	18,536	
...	38,697	...	11,595	11,595	
...	56,667	...	4,393	4,393	
...	29,60,686	...	9,12,472	9,12,472	

No. IV.

Statement showing the Details of the Works undertaken
by the District Boards for the improvement of Sanita-
tion in the Punjab during the year 1893-94.

Statement showing the Details of the Works undertaken by the District Boards

1	2	3	4	5	6	7						
							Investment in works					
							New tanks dug.		New wells sunk.		Existing systems of irrigation repaired or otherwise improved.	
							Number of works.	Cost.	Number of works.	Cost.	Number and description of works.	Cost.
		Rs.		Rs.								
Hisar	1	50	1	800	1 Well 3 Wells 2 Tanks	200 200 200						
Rohat	—	—	2 Wells costing Rs. 100 each.	200	2 Tanks Repairs to 3 tanks Repairs to 3 wells Completion of a water course. Repairs to 2 water courses.	100 100 100 100 100						
Gurgaon	—	—	—	—	—	—						
Delhi	—	—	1	60	2 Wells	—						
Karnal	—	—	Grant-in-aid for the construction of a well at Patil Kallia.	200	1 Tank and 1 well repaired.	100						
Unhala	1	25	—	—	13 Wells repaired	100						
Kings	—	—	—	—	1 Well	100						
Hoshiarpur	—	—	—	—	4 Wells	100						
Jalandhar	—	—	—	—	6 Tanks and 2 wells— Repairs to head of 1 well.	100						
Ludhiana	—	—	—	—	—	—						
Ferozpur	—	—	—	—	2 Wells	100						
Maulana	—	—	—	—	1 Well	100						
Jhang	—	—	—	—	2 Wells	100						
Montgomery	—	—	1	200	1 Well Khanan Nala	100 100						
Lahore	—	—	1 in progress 1 Well commenced last year.	100 100	1 Tank and 1 well	100						
			1	145	1 Well 4 Wells	100 45						

Improvement of Sanitation in the Punjab during the year 1893-94

8		9	10	11	12	13	14	15
IMPROVEMENT OF VILLAGE SITES, &c., INCLUDING REMOVAL OF RANK VEGETATION.								
<i>employed to guard drinking water-supply.</i>		Total Expenditure.	<i>Village site improvements, i. e., laying out streets, drains, &c.</i>		<i>Removal of prickly-pear and rank vegetation.</i>		Total expenditure.	
number of employed.	Cost		Number of villages.	Cost.	Number of villages.	Cost.		
	Rs.	Rs.		Rs.		Rs.		
...	...	1,907	...	...	...	...	...	...
...	...	2,655	Excavation of 5 Sahábi drainage. 3 Villages 2 Drains	130 653 150 595	...	...	...	1,528
...
...	...	596	...	...	...	...	...	...
...	...	325	...	...	...	...	...	...
...	...	172	Repairs to a drain at Dhin.	16	...	...	...	16
...	...	782	...	...	...	...	...	...
...	...	1,032	...	...	...	...	...	...
...	...		<i>Nil</i>					
...	...	42	...	...	...	...	...	...
...	...	5	...	...	...	...	...	...
...	...	121	...	...	...	...	...	...
...	...	1,001	...	...	...	...	...	...
...	...	310	...	...	...	...	...	...
...	...	854	...	...	...	...	...	...

Statement showing the Details of the Works undertaken by the District Boards

1	16	17	18	19
CONSERVANCY OF TOWNS AND VILLAGES.				
NAME OF BOARD.	Number of towns and villages conserved.	<i>Scavenging Establishments.</i>		
		Number of men and carts.	Cost.	Arrangements made for the supervision of these establishments.
Hissar	... Tohána ...	2 men	Rs. 72	Náib Tahsildár, Tohána ...
Rohtak	... Civil Station ...	8	350	Under the supervision of Chairman, Local Board.
Gurgaon	... ..	...	...	...
Delhi	... ..	...	...	...
Karnál	... Civil Station ...	7 men and 1 cart	718	Supervised by Inspector and generally by Secretary, Local Funds.
Umballa	... Kharar Pipli Nardingarh Umballa Rápar ...	7 4 6 2 1	238 132 198 88 22	Under the supervision of Tahsildárs and Local Boards.
Kángra	... ..	...	...	...
Hoshiárpur	... ..	...	...	...
Jullundur	... ..	...	...	...
Ludhiana	... ..	...	...	...
Ferozepore	... ..	...	...	...
Mooltan	... ..	...	...	...
Jhang	... ..	...	...	...

for the improvement of Sanitation in the Punjab during the year 1893-94—continued.

20	21	22	23	24
SANITARY ARRANGEMENTS AT FAIRS AND FESTIVALS.		OTHER WORKS CALCULATED TO PROMOTE THE SAFETY, HEALTH, COMFORT AND CONVENIENCE OF RURAL POPULATION.		
Names of places conserved.	Cost.	Particulars.	Cost.	REMARKS.
	Rs.		Rs.	
Hissar ...	163	...	...
Hánsi ...	78	...	...
Bhiwáni ...	5	...	...
Sirsa ...	131	...	...
Jaházgarh ...	57	...	...
...	...	Cutting of drains ...	1,786	
...	...	Construction of rájbahas ...	2,799	
Bahapur ...	10	Construction of drainage lines for draining water-logged tracts.	1,717	
Mahrauli ...	46			
Karnál Horse Fair ...	16	Markanda Canal ...	938	
		Dakadla drain ...	448	
		Grant-in-aid for the construction of drain at Jaurási.	245	
		Cleaning city and subarban drains at Karnál and Gand Nala at Pánipat.	357	
Mani Májra ...	40	Repairs to bund at Sadhaura	150	
Mánakpur ...	6			
Biláspur ...	85			
Sadhaura ...	60			
Thaska ...	2			
Bhawáni Dawára ...	13			
Thanesar ...	500			
...	...	Bund for the protection of Sujánpur town.	40	
Hola Fair at Anandpur, Kirtpur.	86	...	...
Sáwan Chintpurni Fair ...	111	...	...
...	...	...	...	Applications for repairs to tanks and wells from the Local Boards were received but the District Board on account of paucity of funds was unable during the last two years to grant any money.
...	
Mirán Shahnúr ...	4	Contribution towards the improvement of Inundation Canals.	5,000	No special Sanitary establishment is entertained but the Vaccination establishment is employed during the hot season to look after the sanitary arrangements of the villages.
...	
Shahjuona Fair ...	5	...	...	The sanitary arrangements of villages are done at the expense of the villagers themselves.
Massan ...	3	...	...

Statement showing the Details of the Works undertaken by the District Boards

1	2	3	4	5	6	7
NAME OF BOARD.	IMPROVEMENT OF WORKS.					
	New tanks dug.		New wells sunk.		Existing sources of supply repaired or otherwise improved.	
	Number of works.	Cost.	Number of works.	Cost.	Number and description of works.	Cost.
		Rs.		Rs.		
Gurdaspur	---	---	---	---	Irrigation Channel and Regulator Paddle. Silt clearance Hoffs Nala. 4 Petty works	136 401 127
Sialkot	---	---	---	---	1 Tank and 3 wells	110
Gujrat	---	---	1 1	481 316	6 Wells	114
Gujranwala	---	---	---	---	2 Wells	8
Shahpur	---	---	---	---	5 Tanks, 7 wells, 1 canal	74
Jhelum	1	200	1	100	8 Tanks 8 Wells 6 Bunds 2 Springs	407 308 108 38
Rawalpindi	---	---	1 1 3	1,808 490 230	3 Tanks 2 Wells	211 54 ---
Hazira	1 Water-cut 1 Tank 1 Do.	---	---	---	---	---
		277 305 431				
Peshwar	---	---	---	---	1 Bond 11 Wells Drain	1108 208 10
Kahit	---	---	---	---	4 Wells 2 Springs	105 27
Buzan	1	300	---	---	1 Tank 1 Do. 9 Tanks 12 Wells	200 200 103 136
Dera Ismail Khan	1	30	---	---	10 Tanks 2 Wells	100 30
Dera Ghazi Khan	---	---	1 1	300 100	1 Well	200
Mansfargoh	---	---	---	---	4 Wells	38
TOTAL	---	1,130	---	6,108	---	17,363

improvement of Sanitation in the Punjab during the year 1893-94—continued.

8	9	10	11	12	13	14	15
			IMPROVEMENT OF VILLAGE SITES, &C., INCLUDING REMOVAL OF RANK VEGETATION.				
Men employed to guard of drinking water-supply.		Total Expenditure.	Village site improvements, i. e., laying out streets, drains, &c.		Removal of prickly-pear and rank vegetation.		Total Expenditure.
and number of employed.	Cost.		Number of villages.	Cost.	Number of villages.	Cost.	
	Rs.	Rs.		Rs.		Rs.	Rs.
...	...	1,896	2 Drains	...	394	...	394
...	...	110	1 Drain	...	61	...	61
...	...	921	...	...	...	...	...
...	...	88	...	...	...	...	...
...	...	774	...	...	...	...	...
...	...	1,495	...	...	...	...	...
...	...	2,803	...	...	...	...	...
...	...	1,033	...	...	...	...	...
...	...	2,990	...	...	...	...	...
...	...	212	...	...	...	...	...
...	...	1,010	...	...	...	...	...
...	...	1,030	...	...	...	...	...
...	...	800	...	...	...	...	...
...	...	58	...	...	...	...	...
...	...	25,022	...	1,999	...	...	1,999

Statement showing the Details of the Works undertaken by the District Boards

1	15	17	18	19
NAME OF BOARD.	CONSERVANCY OF TOWNS AND VILLAGES.			
	Number of towns and villages concerned.	Scavenging Establishments.		
		Number of men and carts.	Cost.	Arrangements made in the supervision of these establishments.
Montgomery	---	---	Rs.	---
Lahore	---	---	---	---
Gurdaspur	Sukhochak Bahadurpur Kot Naina Pattahgarh Nerat Dharmkot Darman	3 4 4 8 6 2 4	153 150 121 284 911 47 118	The establishment is supervised by Village Committee appointed for the purpose by Deputy Commissioner.
Sialkot	---	---	---	---
Gujrat	---	---	---	---
Gujranwala	---	---	---	---
Shahpur	Civil Station	11 Men	---	Under the supervision of the Civil Surgeon.
Jhelum	622	Scavenged through the agency of Lashchilles.	---	Supervised by Tahsilidar.
Rawalpindi	4	38	808	In one town (Mass Hall) the supervision is carried by Mahomed Khatib Wah, and in respect of the other three localities by the Secretary, District Board, and Tahsilidar.
Hazara	---	---	---	---
Faisalpur	1	---	---	---
Kahlt	7	3	144	The Tahsilidar of Charnak looks after them.
Rawan	8	14	708	3 towns supervised by Tahsilidar of Charnak and Tahsilidar of Hanga and Kahlt and four towns supervised by the officers in charge of Civil Stations.
Dera Ismail Khan	3	---	---	No establishment kept; village committees manage the work of dirt.
Dera Ghazi Khan	---	3	876	Supervised by Lashchilles and Tahsilidar under the supervision of Tahsilidar.
Muzaffargarh	11	---	---	---
Total	---	87	54	Supervised by respective Local Boards.
			5,372	

No. V.

Results of Management of **Localized Provincial**
Properties for the year 1893-94.

No.
Financial Results of Management of Localized

1 Serial No.	2 NAME OF DISTRICT BOARD.			3 NAZUL PROPERTIES.						
				Income.			Expenditure.			Net income (+) or expenditure (-).
				Income, excluding fixed compensation paid by Government.	Fixed compensation paid by Government.	Total.	Charges other than fixed compensation paid to Government.	Fixed compensation paid to Government.	Total.	
1	Hissar	...	...	Rs. 847	Rs. 847	Rs. 835	Rs. 835	Rs. 835	+12
2	Rohtak	...	...	...	...	...	...	...	...
3	Gurgaon	...	...	178	178	...	84	84	+94
4	Delhi	...	...	50	50	27	...	27	+23
5	Karnál	...	...	211	211	163	119	282	-71
6	Umballa	...	...	...	...	...	...	...	...
7	Kángra	...	...	21	21	...	52	52	-31
8	Hoshiárpur	...	...	414	414	348	...	348	+66
9	Jullundur	...	...	13	13	...	14	14	-1
10	Ludhiána	...	...	223	223	...	890	890	-667
11	Ferozepore	...	...	545	545	1,006	66	1,072	-527
12	Mooltan	...	...	11	11	...	...	...	+11
13	Jhang	...	...	...	...	...	...	...	...
14	Lahore	...	...	...	...	...	...	...	...
15	Amritsar	...	...	...	...	...	...	...	...
16	Gurdáspur	...	...	2,258	2,258	...	1,263	1,263	+995
17	Siálkot	...	...	8	119	127	162	162	-35
18	Gujrát	...	...	...	...	...	...	...	...
19	Gujránwála	...	...	185	185	...	105	105	+80
20	Shahpur	...	...	157	300	457	1,487	1,487	-1,030
21	Ráwalpindi	...	...	3,162	3,162	3,498	349	3,847	-685
22	Hazára	...	...	...	...	...	...	...	...
GRAND TOTAL				7,436	1,266	8,702	7,526	2,942	10,468	-1,766

V.

Provincial Properties for the year 1893-94.

4

CATTLE-POUNDS.

<i>Income.</i>			<i>Expenditure.</i>			Net income (+) or expenditure (-).
Income, excluding fixed compensation paid by Government.	Fixed compensation paid by Government.	Total.	Charges other than fixed compensation paid to Government.	Fixed compensation paid to Government.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,191	...	3,191	1,161	1,751	2,912	+279
2,624	...	2,624	1,772	893	2,665	-41
2,041	...	2,041	1,088	...	1,088	+953
2,548	...	2,548	1,080	841	1,921	+627
4,440	...	4,440	2,433	236	2,669	+1,771
2,870	...	2,870	817	918	1,735	+1,135
2,780	...	2,780	852	855	1,707	+1,073
3,311	...	3,311	1,109	1,752	2,861	+450
577	...	577	408	488	896	-319
1,530	...	1,530	582	910	1,492	+38
3,428	...	3,428	1,678	1,743	3,421	+7
4,983	...	4,983	1,770	1,807	3,577	+1,406
2,760	...	2,760	1,325	250	1,575	+1,185
...
3,760	...	3,760	1,061	1,740	2,801	+959
4,600	...	4,600	1,651	2,448	4,099	+50
3,044	...	3,044	1,121	1,344	2,465	+579
1,763	...	1,763	861	522	1,383	+380
...
4,419	...	4,419	1,945	1,507	3,445	+974
...
862	...	862	654	322	976	-114
55,531	...	55,531	23,368	20,320	43,688	+11,843

Financial Results of Management of Localities

1	2		5		
			FER		
			<i>Income.</i>		
Serial No.	NAME OF DISTRICT BOARD.		Income, excluding fixed compensation paid by Government.	Fixed compensation paid by Government.	Total.
			Rs.	Rs.	Rs.
1	Hissar	...	716	...	716
2	Rohtak	...	...	...	...
3	Gurgaon	...	4,014	...	4,014
4	Delhi	...	8,346	...	8,346
5	Karnál	...	14,597	...	14,597
6	Umballa	...	5,061	...	5,061
7	Kángra	...	15,862	...	15,862
8	Hoshiárpur	...	10,072	...	10,072
9	Jullundur	...	...	...	...
10	Ludhiána	...	9,413	702	10,115
11	Ferozepore	...	17,286	...	17,286
12	Mooltan	...	...	...	...
13	Jhang	...	14,239	...	14,239
14	Lahore	...	11,330	...	11,330
15	Amritsar	...	12,383	...	12,383
16	Gurdáspur	...	7,326	...	7,326
17	Siálkot	...	6,453	...	6,453
18	Gujrát	...	...	...	...
19	Gujránwála	...	...	...	...
20	Shahpur	...	6,550	...	6,550
21	Ráwalpindi	...	...	...	...
22	Hazára	...	...	...	...
GRAND TOTAL ...			1,43,648	702	1,44,350

V.

Provincial Properties for the year 1893-94—continued.

RIES.

<i>Expenditure.</i>			Net income (+) or expenditure (-).
Charges other than fixed compensation paid to Government.	Fixed compensation paid to Government.	Total.	
Rs.	Rs.	Rs.	Rs.
119	225	344	+ 372
...
371	2,600	2,971	+ 1,043
679	6,100	6,779	+ 1,567
1,082	11,000	12,082	+ 2,515
2,494	6,332	8,826	- 3,765
3,815	11,251	15,066	+ 796
1,536	10,357	11,893	- 1,821
...
1,125	17,946	19,071	- 8,956
96	24,333	24,429	- 7,143
...
369	14,000	14,369	- 130
739	8,954	9,693	+ 1,637
5,953	17,764	23,717	- 11,334
...	5,632	5,632	+ 1,694
573	7,165	7,738	- 1,285
...
...
462	4,200	4,662	+ 1,888
...
...
19,413	1,47,859	1,67,272	- 22,922

Financial Results of Management of Localized

1 Serial No.	2 NAME OF DISTRICT BOARD.			6 DAK BUNGALOWS.							
				Income.			Expenditure.				Net income (+) or expenditure (-).
				Income, excluding fixed compensation paid by Government.	Fixed compensation paid by Government.	Total.	Charges other than fixed compensation paid to Government.	Fixed compensation paid to Government.	Total.		
										Rs.	
1	Hissar	...	...	...	...	...	...	...	...	...
2	Rohtak	...	...	216	314	530	1,281	...	1,281	- 751
3	Gurgaon	...	...	70	200	270	160	...	160	+ 110
4	Delhi	...	...	289	52	341	366	...	366	- 25
5	Karnál	...	...	247	184	431	493	...	493	- 62
6	Umballa	...	...	...	...	...	...	...	...	...
7	Kángra	...	...	1,514	674	2,188	3,111	...	3,111	- 923
8	Hoshiárpur	...	...	207	282	489	1,466	...	1,466	- 977
9	Jullundur	...	...	...	...	...	...	...	...	...
10	Ludhiána	...	...	...	...	...	...	...	...	...
11	Ferozepore	...	...	...	...	...	...	...	...	...
12	Mooltan	...	...	...	400	400	888	...	888	- 488
13	Jhang	...	...	...	...	...	...	...	...	...
14	Lahore	...	...	...	...	...	...	...	...	...
15	Amritsar	...	...	...	...	...	...	...	...	...
16	Gurdáspur	...	...	...	...	...	...	...	...	...
17	Siálkot	...	...	...	...	...	...	...	...	...
18	Gujrát	...	...	260	...	260	455	13	468	- 208
19	Gujránwála	...	...	...	...	...	...	...	...	...
20	Shahpur	...	...	145	34	179	280	...	280	- 101
21	Ráwalpindi	...	...	...	...	...	...	...	...	...
22	Hazára	...	...	...	...	...	...	...	...	...
	GRAND TOTAL	...	...	2,948	2,140	5,088	8,500	13	8,513	- 3,425

V.
Provincial Properties for the year 1893-94—concluded.

7

CATTLE FAIRS.

<i>Income.</i>			<i>Expenditure.</i>			<i>Net income (+) or expenditure (-).</i>
<i>Income, excluding fixed compensation paid by Government.</i>	<i>Fixed compensation paid by Government.</i>	<i>Total.</i>	<i>Charges other than fixed compensation paid to Government.</i>	<i>Fixed compensation paid to Government.</i>	<i>Total.</i>	
<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
21,822	...	21,822	2,459	13,000	15,459	+6,363
14,505	...	14,505	2,529	9,000	11,529	+2,976
...	56	...	56	-56
...
...
...
...
...
...
...
...
...
...
...
...
...
...
...
608	...	608	1,197	...	1,197	-589
...
1,068	...	1,068	723	...	723	+345
...
...
...
38,003	...	38,003	6,964	22,000	28,964	+9,039

