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DISTRICT REPORTS
ON THE
ADMINISTRATION AND ACCOUNTS

OF THE
DISTRICT BOARDS

12467

IN THE
PUNJAB

FOR THE YEAR

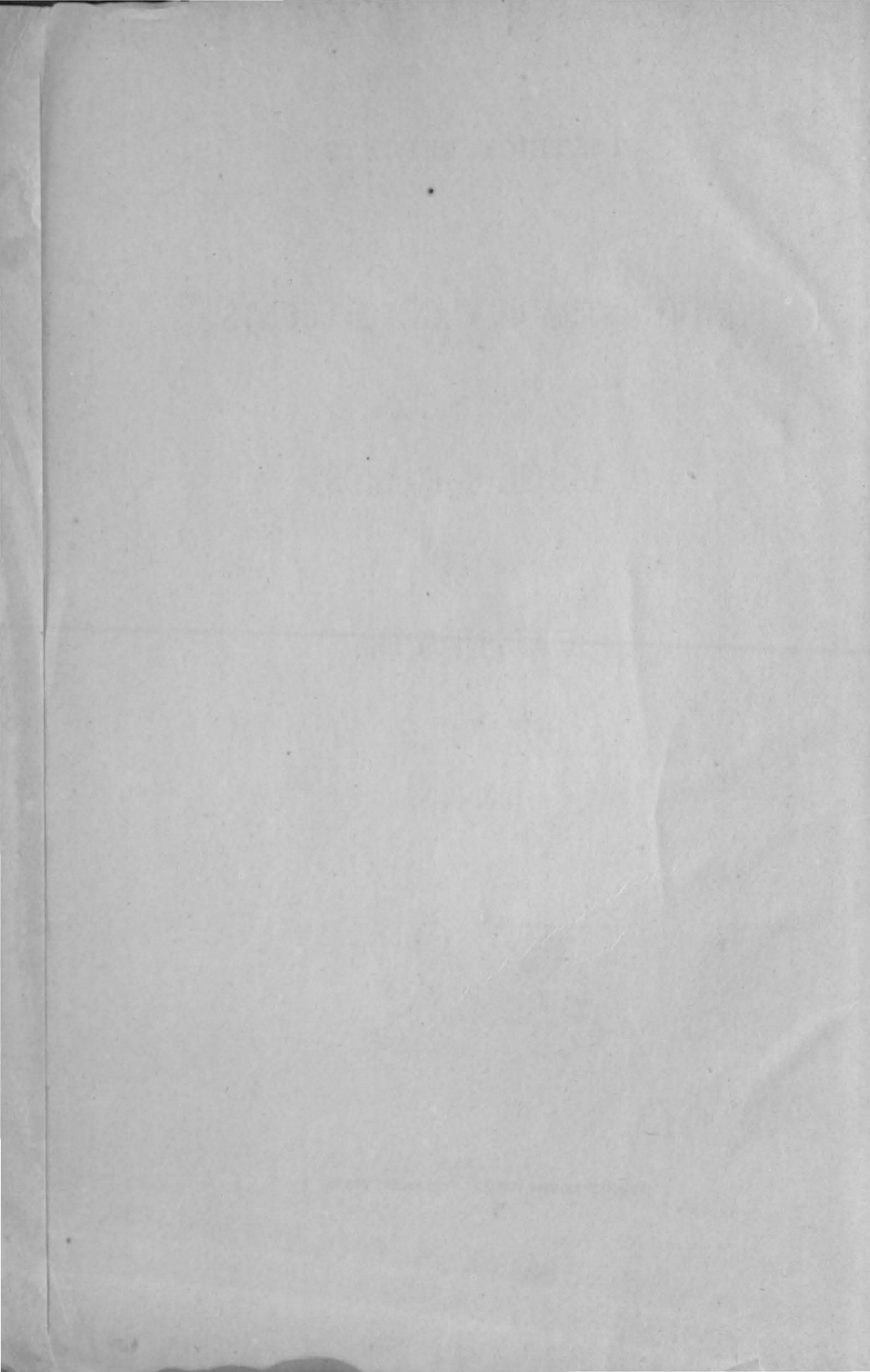
1901-02.



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OFFICE OF THE SECRETARY OF THE ARMY

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READ—

The District Reports on the Administration and Accounts of the District Boards in the Punjab for the year 1901-02.

REMARKS—

PART I.—CONSTITUTION OF DISTRICT BOARDS.

1. Local Boards were abolished in the Rohtak and Jullundur Districts, and the District Boards of these districts were reconstituted, the zail being taken as the basis of the system of electoral circles. Local Boards have now been abolished in all the districts of the Delhi Division.

A District Board was formed for the new district of Mianwali, and the Rawalpindi District Board had to be reconstituted owing to the re-transfer of the Attock Tahsil from Hazara to Rawalpindi. Owing to the constitution of the North-West Frontier Province the number of District Boards in the Province now stands at 27.

2. *Elections.*—Elections were held in 11 out of the 17 districts in which the elective system exists. There were no elections in Gurgaon, Ambala, Kangra, Ludhiana, Amritsar and Gujrat. In Ambala a general election should have been held towards the end of the year, but prevalence of plague made it impossible to hold one. Where elections did take place, they were characterised, as a rule, by the usual apathy; only 46 seats out of 212 being contested. In Rohtak only 5 candidates came forward for 30 vacancies, and 25 places had to be filled by nomination. In Delhi and Hissar the vacancies that occurred were not contested. In Gurgaon 7 candidates were with difficulty and apparently after much pressure secured for 10 vacancies, and the election was postponed until 3 other candidates could be induced to come forward. In Ferozepore 39 vacancies occurred, of which half only were contested, and in Hoshiarpur there were only 2 contests in 36 vacancies. In Jullundur some interest seems to have been aroused, as there were 16 contests for 24 vacancies, and 37 per cent. of the voters came to the poll. In Lahore, where 10 vacancies occurred, not a single old candidate sought re-election, and the majority of the vacancies had to be filled by nomination under Section 11 (3) of the District Boards Act. A similar state of things presented itself at Gujranwala. "This," the Commissioner of Lahore remarks, "is a significant commentary on the failure of the elective system to bring about the best men. It is notorious that the best men will not stand for District Board elections, but prefer to take their chance of being nominated."

3. *Meetings of District and Local Boards.*—Under Rule XV of the Rules for the guidance of District and Local Boards published under Act XX of 1883 "an ordinary meeting of the District Board shall be held not less than once in every three months and of every Local Board not less than once in every two months."

The following District Boards failed to comply with this rule:—

Rohtak (4); Ambala (3); Jullundur (4); Lahore (3); Amritsar (4);
Montgomery (4); Gujranwala (4); Dera Ghazi Khan (2).

In Ambala 6 meetings were called, but a quorum only appeared at 3 of these, and both in Ambala and Lahore plague interfered with the meetings of the Boards. In Dera Ghazi Khan only 2 ordinary meetings were held, and the Deputy Commissioner explains that no more meetings were required owing

to the small amount of business to be transacted. He has apparently overlooked the fact that the budget can only be disposed of at a special meeting under Rule XIII (3) of the Rules above referred to. This was the only case in which the provisions of this rule were disregarded. The average attendance at meetings was on the whole satisfactory.

The Local Boards of Rohtak, Sampla and Jhajjar of the Rohtak District, those of the Lahore District, and the Local Board of Ajnala in the Amritsar District held no meetings during the year. As above stated, these Boards have now been abolished in the Rohtak District. Nineteen out of the remaining 35 Boards failed to hold the prescribed minimum of 6 meetings. The average attendance at meetings was good.

4. *Sub-Committees.*—Finance Sub-Committees appear to have been appointed in all districts during the year under report except in Delhi, Jhang, Muzaffargarh and Dera Ghazi Khan. Owing to the reorganisation of the District Board in the first named district consequent on the abolition of Local Boards it was not found feasible to appoint a Finance Sub-Committee until the current year. The District Boards of the other districts named have not yet realised the necessity for compliance with the provisions of Section 39 of the District Boards Act, and the Commissioner of the Mooltan Division should direct their attention to the matter. Standing Sub-Committees for Education, Sanitation and other similar purposes exist in a few districts with fair results in most cases.

5. *Proceedings set aside.*—Two resolutions of the District Board of Rohtak were overruled by the Commissioner. The first was a proposal passed at the meeting held on June 6th, 1901, to grant a reward of Rs. 95 to the Local Fund Clerk in consideration of his services during the famine of 1899-1900. The second passed on August 19th related to an increase of pay which the Board proposed to give to the District Overseer. In regard to the former the Commissioner remarks that District Boards are far too prone to vote away public money in this way on mere importunity and that his predecessor had dealt fully and finally with all such claims at the close of the famine. As to the latter the District Overseer was already in receipt of the maximum pay of the appointment, and the Commissioner observes that he has set himself against proposals of this sort which are constantly coming up. He rightly remarks that the pay of every appointment under the District Board should be fixed just as in Government service, and that proposals to increase the scale of pay on purely personal grounds should not be put forward.

Two proceedings of the District Board of Ludhiana sanctioning the increase of pay of certain School Masters were similarly set aside.

6. *Rules.*—Consequent on the appointment of a Sanitary Engineer to Government new rules were published in Punjab Government Notification No. 1016, dated 10th August 1901, in supersession of Rules I to XII of the Rules published with Notification No. 528 $\frac{1}{2}$, dated 28th February 1884. New rules were gazetted to provide for the reconstitution of the Rohtak, Lahore and Jullundur District Boards consequent on the abolition of Local Boards in these districts, and draft rules regulating the constitution of the Mianwali District Board are under consideration. Rules were also sanctioned by Government to regulate the imposition of the conservancy tax on houses situated in the Civil Station of Karnal, and rules under the Northern India Ferries Act were framed by the District Board of Sialkot and approved of by the Commissioner.

In Ambala rules were framed by the District Board transferring certain of its powers and duties to its members (Tahsildars) under No. 15 of the Rules published in *Punjab Gazette* of 7th April 1887, Part III. The Deputy Commissioner observes that unless Tahsildars are made responsible for the less important public works, these works are altogether neglected. The changes were mainly made to improve matters in this respect.

7. *Revision of boundaries.*—The area of the District Board of Gujranwala increased by 1.2 square miles owing to the transfer of land by river action, and the area of the District Board of Rawalpindi decreased by 2.65 square miles from the same cause. As stated above, the Attock Tahsil was re-transferred to Rawalpindi and 31 villages were added to the Dera Ghazi Khan District. In Ambala the area occupied by the Katcheri (Bahera) Road was excluded from the Municipality of Ambala by transfer of the road to the District Board. The object was to relieve the Municipal Committee of a responsibility which did not fairly devolve upon it.

8. *Working of the District and Local Boards.*—The working of the District Boards during the year under report has been on the whole satisfactorily reported on, but for the most part the actual work appears to be done by the official element, though the non-official members often render good service as a consultative and reporting agency. Local Boards, with some exceptions, are of little or no assistance, and have now been abolished in all the districts of the Delhi Division. It is for the Deputy Commissioners concerned to submit proposals for their abolition in other cases in which this course seems advisable.

PART II—ACCOUNTS.

9. The accounts of the present year include those of the Mianwali District Fund from the 9th November 1901 only as, tahsil accounts not being kept separately, it is not possible to give the figures of the four tahsils comprising that district for the previous portion of the year. Similarly where comparisons are made with the figures of the year 1900-01, the figures of the districts now forming the North-West Frontier Province as constituted before their transfer have been deducted from those of the latter year and consequently the comparisons are not exact as the figures for the whole year 1900-01 of the four tahsils above referred to comprising the Mianwali District are thereby excluded.

10. *Audit.*—In paragraph 11 of last year's Review the transfer to the audit of the Accountant-General, Punjab, of all District Fund transactions, including the bulk of the expenditure on Public Works, was adverted to. The rules, it was there said, were provisional, subject to reconsideration on the results of its working as reported by the Accountant-General. Experience has now proved that this system of central audit is inadequate, and it has been decided to introduce a peripatetic audit of Local and other funds on the lines of the system in force in the United Provinces of Agra and Oudh. Detailed proposals will shortly be submitted by the Accountant-General.

11. *Balances.*—The District Funds of Hissar, Hoshiarpur, Jullundur and Sialkot closed with deficit balances of Rs. 7,995, Rs. 30,009, Rs. 74,373 and Rs. 68,953 respectively. The overdraft in Hissar was due to famine, and was adjusted by a contribution from Provincial Revenues under Article 1373, Civil Account Code. The overdrafts in the other districts were due entirely to expenditure on plague. The recognized obligation of a District Fund in regard to expenditure in connection with plague measures is that it shall primarily meet all charges on account of disinfection, hutting, segregation, compensation, hospitals and clothing up to the full extent of its resources, the Provincial Revenues taking over any deficits revealed at the end of the official year which is occasioned by expenditure on such measures. Overdrafts due to other causes are met

by a contribution from Provincial Revenues, under the Article cited, subject to liability to adjustment in a later year. The deficits due to the former cause have since been adjusted accordingly in the accounts for 1901-02. The closing balances of Ambala, Mooltan, Jhelum and Shahpur District Funds fell below the prescribed minimum owing, in the case of Ambala, to heavy expenditure on plague, in the case of Mooltan and Jhelum to the payment of arrear contributions to Provincial Revenues, and in that of Shahpur to a falling off under receipts from cattle-pounds.

12. *Income and Expenditure.*—The accounts of District Funds are here reviewed, as in the past, in their integrity, *i.e.*, including transactions under "Debt" and "Adjusting Heads."

District Funds opened with a balance of Rs. 6,25,310, being an increase of Rs. 81,700 (round) on the previous year's balance. The income during the year reached Rs. 33,70,000, which exceeded that of the previous year by Rs. 4,86,500. On the other hand expenditure rose by Rs. 3,38,600.

The increase under receipts occurs mainly under Provincial Rates, which alone accounts for Rs. 3,61,000. There was an increase generally under most other receipt heads, partly counterbalanced by decreases under Post Office, Police and Education. The decrease under the first head is trifling, that under Police occurs chiefly under "Cattle-pounds" due to sufficiency of grazing leading to less breaches of the provision of the Cattle Trespass Act, while that under Education is due mainly to a falling off under School Fees, owing to plague having affected attendance at schools in certain areas. The expenditure shows an increase of Rs. 3,38,000, of which "Medical" and "Contributions to Provincial" account for Rs. 1,18,000 and Rs. 1,89,000 respectively. Decreases occurred under Scientific and other Minor Departments, Rs. 16,000; Famine Relief, Rs. 46,000; and Civil Works, Rs. 26,000.

13. The more important variations are noticed in greater detail under the appropriate heads in the following paragraphs:—

VI—Provincial Rates.—Compared with the actuals for 1900-01 and the Budget Estimate for 1901-02, the actuals in the latter year show an improvement of Rs. 3,61,000 and Rs. 15,000 respectively. As receipts under this head consist entirely of the share of the local rate collection assigned to District Boards and depend on the general land revenue collections, the increase in receipts was a natural consequence of improved agricultural conditions in the year under report. Hissar was the only District Fund which was appreciably affected by famine, its receipts showing slight decrease on those of the previous year. The Jhang District Fund retained its record for the highest revenue under this head, the actuals in 1901-02 being Rs. 1,68,000 against Rs. 1,34,000 in the previous year, due, of course to the extension of cultivation in the Chenab Colony.

XIX and 22—Education.—90·8 per cent. of the receipts in 1900-01 and 91·4 per cent. in 1901-02 were derived from fees levied in Middle and Primary Schools managed by the Boards. The fee income as a whole equalled 15·6 per cent. of the total expenditure under this head. The total outlay on Education was Rs. 6,34,000, or Rs. 22,000 (including Rs. 5,000 on account of the new District Board, Mianwali) more than the amount expended in the previous year. The increase was general. The following Boards spent more during 1901-02 to the extent indicated against each:—Gujrat Rs. 4,000, Ferozepore, Shahpur, Jhelum and Mooltan about Rs. 1,500 each, Rohtak, Hoshiarpur, Gurdaspur, Sialkot, Gujranwala and Muzaffargarh about Rs. 1,000 each. Of the total expenditure nearly 75 per cent. was devoted to schools under the direct management of the Boards, the cost of which was

Rs. 4,73,000 divided between Middle, Primary and Zamindari Schools in the proportion of 30, 65 and 5 per cent. The accounts show an increase of Rs. 5,000, Rs. 13,000, Rs. 1,000 and Rs. 3,000 under the heads of "Maintenance and Management," "Grants-in-aid," "Scholarships" and "Miscellaneous" respectively. The total *net* expenditure on Education after deducting the receipts on the same account absorbed about 22 per cent. of the local rate collections and about 16 per cent. of the total income of the Board, which is 9 per cent. less than the minimum that may be prescribed by Government for expenditure under this head.

XX and 24—Medical.—The receipts increased from Rs. 25,000 to Rs. 30,000, *vis.*, about Rs. 4,000 under "Hospital and Dispensary Receipts" which represents sale-proceeds of old materials of plague sheds, &c., in Gurdaspur, and Rs. 1,000 under "Contributions" The plague charges rose from Rs. 2,28,000 in the previous year to Rs. 3,38,000 in 1901-02, and, but for the improvement in the income of District Funds generally, would have necessitated many other District Boards, in addition to those above mentioned, over-drawing their balances subject to subsequent adjustment at the cost of Provincial Revenues Excluding plague charges, the outlay on Medical Relief was Rs. 3,41,000 against Rs. 3,35,000 in 1900-01. Of these totals Hospitals and Dispensaries absorbed respectively Rs. 2,62,000 and Rs. 2,51,000 Vaccination Rs. 55,000 and Rs. 59,000, and grant to Leper Asylums Rs. 16,000 and Rs. 17,000. The grant of Rs. 10,000 towards the Zenana Hospital, Delhi, and the freer distribution of quinine generally, account for the increase under the head Hospitals and Dispensaries. The other variations are unimportant.

XXV and 32 Miscellaneous.—Compared with the previous year, there was a net increase of Rs. 9,000 and Rs. 6,000 under receipts and charges respectively, due mainly in the former case to the transfer to the new Mianwali District Board of the accrued balances on the 8th November 1901 of certain District Board areas in the Bannu and Dera Ismail Khan Districts on their partition between the North-West Frontier Province and the Punjab. The increase under charges occurs mainly under "Miscellaneous and Unforeseen Charges" in Shahpur Rs. 1,500 and Dera Ghazi Khan Rs. 3,000, and under "Petty Establishments" in Hissar Rs. 1,300 and Gurdaspur Rs. 1,300. These increases are unaccounted for except in the case of Gurdaspur, where it is ascribed to the purchase of refuse and night-soil carts, and a large supply of cots for zailgarhs.

XXX and 43 Irrigation—Minor Works.—The revenue and expenditure recorded under this head relate to irrigation bunds and canals maintained by District Boards and amounted to Rs. 67,000 and Rs. 27,000, respectively, against Rs. 22,000 and Rs. 7,000 in 1900-01. The increase of Rs. 45,000 in receipts occurred in the following districts and to the extent indicated against each—Gurgaon Rs. 7,000, Delhi Rs. 1,000, Karnal Rs. 9,000, Ferozepore Rs. 14,000, and Montgomery Rs. 14,000, and is due to extension of *rabi* irrigation consequent on the good rainfall in 1900-01, the charges for this irrigation being recovered during the year under report. The increase in expenditure is nominal, and is due to a change in classification, the charges on account of construction, repairs and maintenance connected with these works which were formerly adjusted under the head "45 Civil Works" having been compiled under this head in 1901-02.

XXXII and 45 Civil Works.—The receipts under this head amount to Rs. 3,14,000 against Rs. 3,01,000 in the previous year. The improvement of Rs. 13,000 occurs under the following heads:—(1) "Rents of buildings and lands" (Rs. 4,000), which occurs mainly in Shahpur; (2) "Sale of buildings and other property" (Rs. 5,000), chiefly to the sale of a garden and a bungalow in Amritsar; (3) to better sales of trees, grass, &c. (Rs. 4,000) in Gujrat;

(4) Receipts or savings from Public Works under Civil audit (Rs. 6,000), representing the sale proceeds of surplus Public Works materials. This increase was counter-balanced by a falling-off of Rs. 3,000 under Tolls on ferries, due partly to certain rivers being fordable, and partly to decrease in traffic on account of plague restrictions, and of Rs. 3,000 under Miscellaneous.

The total outlay on Civil Works was Rs. 7,31,000, or Rs. 26,000 less than that of the previous year; Rs. 6,09,000 are for works including the cost of Engineering establishment and tools and plants, and Rs. 12,200 for S aging Bungalows and Serais, Ferry and Miscellaneous charges, the last representing mainly roadside arboriculture. In Civil Works the expenditure on Roads and Buildings increased considerably, but the net decrease is due to the figures of last year being swollen by an item of Rs. 1,01,000, which represented the cost of raising the Rasina and Gatta Muhammadpur Bunds, this work having been undertaken as a Famine Relief work in the Gurgaon District. Of the total outlay on Public Works Rs. 5,89,600 fell to the audit of the Accountant-General, the balance of Rs. 19,400 was audited by the Examiner of Public Works Accounts—Rs. 400 of this amount was spent through the agency of Public Works Department officers and Rs. 19,000 by the Engineering Establishment of the District Boards of Delhi, Gujranwala and Jhang and on Civil buildings in Karnal and Jhang. The expenditure of Rs. 5,89,000 audited by the Accountant-General was spread over the following heads:—(1) *Civil Buildings* Rs. 42,000 (Original Works) and Rs. 94,000 (Repairs); (2) *Communications* Rs. 30,000 (Original Works) and Rs. 2,95,000 (Repairs); and (3) "*Other works of improvements*" Rs. 42,000.

26 Scientific and other Minor Departments and 33 Famine Relief.—The decrease under Scientific and other Minor Departments was partly due to the abandonment of, or less attendance at, Public Exhibitions and Fairs owing to plague restrictions and partly to the fact that owing to the provincialization of the Subordinate Veterinary Department, the District Board liability is adjusted through the head "Contributions" instead of being finally charged to this service head, as heretofore. Owing to more favourable agricultural conditions expenditure on Famine Relief during the year was merely nominal, being less than Rs. 100 as against Rs. 46,157 in the previous year.

Contributions.—Through this head the obligations of District Boards to the Provincial Government and *vice versa* are adjusted and consist mainly of (1) 20 per cent. of the Local Rate collections, which represents the value of services rendered to District Boards by Provincial in the directions indicated in Section 37 (1) of the District Boards Act, XX of 1883; (2) Contributions on account of Provincial properties under the management of District Boards; (3) Expenditure by the Provincial Public Works on District Board works; (4) Cost of maintaining lunatics; (5) Pay of Veterinary Assistants. The contributions payable by Provincial to District Boards consist mainly of grants for Primary Schools, Vaccination, Civil Surgeons' Clerks, localized Public Works and Provincial Properties, and for miscellaneous purposes. The receipts and charges during the years 1900-01 and 1901-02 were Rs. 4,800 and Rs. 16,400, and Rs. 5,13,000 and Rs. 7,02,000 respectively. The appreciable increase of Rs. 1,89,000 during 1901-02 in the amount contribution paid to Provincial occurs mainly under (1) following the increase in Local Rate collections and also to the payment by some District Boards of arrear contributions which were suspended in previous years, owing to plague or famine having weakened their resources.

Debt Heads.—Under this head are exhibited transactions on account of "*Loans*" and "*Deposits and Advances*" and "*District Fund cheques issued in the year 1901-02 but not cashed in that year, or issued in a previous year and cashed in the year under review,*" which are shown respectively on the receipt and charge

side of District Fund Accounts with a view to balancing those accounts. The only "Loan" transaction in 1901-02 was the repayment of Rs. 2,892 by the Karnal District Board in part liquidation of the loans of Rs. 60,000 and Rs. 35,000 made to that body for the construction of the Sarsuti Canal and the Kaithal Rajbaha sanctioned by the Punjab Government in 1895 and 1898 respectively. Under "Deposits and Advances" an increase of Rs. 10,000 occurs in receipts and represents adjustments in the current year of advances in connection with famine, plague and horse and cattle fairs made in the current or previous year. The increase of Rs. 8,000 under charges represents similar advances (except for famine) made to a greater extent during 1901-02. The amount of cheques issued, but which remained uncashed on the 31st March 1902, aggregated Rs. 1,60,700, against Rs. 1,30,100 on the 31st March 1901, and the increase was due to larger payments that had to be made towards the close of the year under review as a result of the larger liabilities incurred during that year.

ORDER.—Ordered that copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners of districts in the Punjab, the Accountant-General, Punjab, and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Home Department.

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

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

J. F. CONNOLLY,

Offg. Revenue and Finl. Secy. to Govt., Punjab.

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No. I.

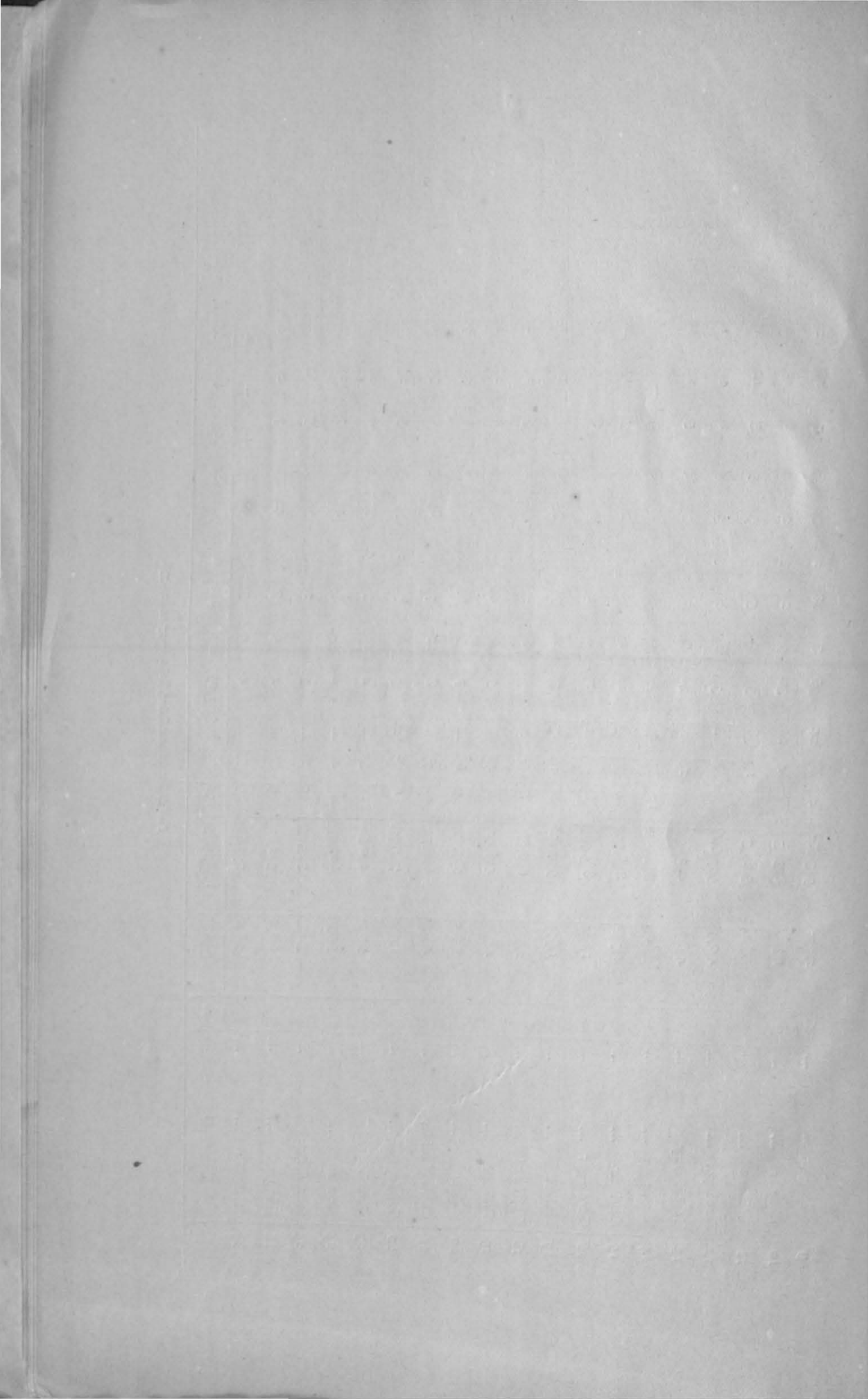
Statement showing the Constitution of District Boards
in the Punjab for the year 1901-02.

STATEMENT No. I.

Statement showing the Constitution of District Boards in the Punjab for the year 1901-02.

1 Serial No.	2 Names of District Boards.	3 Act under which constituted.	4 Area in square miles.	5 Population within the area.	6 NUMBER OF MEMBERS.								7 Number of meetings held.	8 AVERAGE ATTENDANCE AT EACH MEETING.			9 REMARKS.
					a	b	c	d	e	f	g	h		Officials.	Non-officials.	Total.	
					<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.					
1	Hissar ...	...	5,188	687,113	12	3	31	46	12	34	4	42	5	9	14	23	
2	Rohtak ...	...	1,803	522,424	8	8	20	36	8	28	2	34	4	6	16	22	
3	Gurgaon ...	...	1,940	663,34	8	7	30	45	8	37	1	44	6	7	14	2	
4	Delhi ...	...	1,290	450,248	5	4	10	28	6	27	2	26	5	5	15	20	
5	Karnál ...	...	3,148	799,607	10	6	3	48	10	38	1	47	5	7	19	26	
6	Ambala ...	...	1,857	739,173	10	6	20	36	10	26	3	33	3	6	14	20	
7	Simla ...	...	176	21,112	1	...	...	...	...	...	...	...	...	...	...	...
8	Kángra ...	...	3,856	755,624	7	5	25	37	12	25	8	29	5	6	10	16	The Deputy Commissioner exercises the power of the District Boards, Simla.

9	Hoshiárpur ...	...	Act XX	2,235	923,261	4	8	24	56	8	28	2	34	6	7	16	23
10	Jullundur ...	...	Act XX	1,360	803,230	6	4	20	30	9	21	3	27	4	6	13	19
11	Ludhiána ...	...	Act XX	1,390	586,131	6	13	38	57	7	50	1	56	9	5	12	17
12	Ferozepore ...	...	Act XX	4,077	907,616	7	1	28	36	12	24	3	33	5	8	10	18
13	Montgomery ...	...	Act XX	4,611	442,863	8	24	...	32	9	23	2	30	4	5	11	16
14	Lahore ...	...	Act XX	3,603	915,889	10	...	...	10	10	...	3	7	3	9	...	9
15	Amritsar ...	...	Act XX	1,558	838,353	1	6	15	22	4	18	1	21	4	3	13	16
16	Gurdáspur ...	...	Act XX	1,824	85,769	8	1	18	27	8	19	2	25	6	6	9	15
17	Siálkot ...	...	Act XX	1,977	959,200	2	10	25	37	2	35	1	36	6	1	18	19
18	Gujránwála ...	...	Act XX	2,981	676,387	8	4	24	36	8	28	2	34	4	7	14	21
19	Shahpur ...	...	Act XX	4,738	468,407	6	44	...	50	6	44	1	49	5	4	23	27
20	Jhelum ...	...	Act XX	3,980	565,297	9	63	...	72	9	63	3	69	5	6	33	39
21	Ráwalpindi ...	...	Act XX	4,396	816,727	12	77	...	83	12	77	4	85	5	6	34	40
22	Gujrát ...	...	Act XX	1,920	701,572	6	7	26	39	6	33	2	27	5	5	23	28
23	Dera Gházi Khan ...	...	Act XX	5,031	400,588	11	30	...	41	11	30	4	37	2	6	20	26
24	Mooltan ...	...	Act XX	5,951	601,975	...	46	...	46	12	34	5	41	6	7	17	24
25	Muzaffargarh ...	...	Act XX	3,135	393,253	10	20	...	30	10	20	...	30	4	9	13	22
26	Jhang ...	...	Act XX	6,838	322,828	9	36	...	45	9	36	3	42	8	7	21	28
27	Miánwáli ...	...	Act XX	7,828	393,863	9	33	...	42	9	33	2	40	...	...	...	...
	Total	...	...	88,691	17,251,851	192	466	395	1,053	227	826	65	988	124	153	402	555



Statement No. I—Supplementary.

Statement showing the constitution of Local Boards in
the Punjab for the year 1901-02.

STATEMENT NO. I—SUPPLEMENTARY.

Statement showing the constitution of Local Boards in the Punjab for the year 1901-02.

1	2	3	4	5	6	7							8	9			10	
						NUMBER OF MEMBERS.								NUMBER OF MEETINGS HELD.	AVERAGE ATTENDANCE AT EACH MEETING.			
						a	b	c	d	e	f	g			h	Officials.		Non-officials.	Total.
Names of Districts.	Serial No.	NAMES OF LOCAL BOARDS.	Act under which constituted.	Area in square miles.	Population within the area.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.	Number of meetings held.	Officials.	Non-officials.	Total.	REMARKS.
Rohtak.	1	Rohtak ...		592	177,404	1	13	1	15	1	14	...	15	...	...	...	...
	2	Jhajjar ...		466	111,000	1	12	...	13	1	12	...	13	...	...	...	...
	3	Sāmpā ...		409	162,423	1	12	...	13	1	12	...	13	...	...	...	...
	4	Gohāna ...		336	140,728	1	9	...	10	1	9	...	10	2	1	6	7	
Kāngra.	5	Kāngra ...		429	121,589	1	4	10	15	1	14	...	15	11	1	6	7	
	6	Nūrpur ...		525	97,823	1	5	13	19	2	17	...	19	6	1	8	9	
	7	Dera ...		516	125,536	1	7	16	24	1	23	...	24	4	1	10	11	
	8	Hamīrpur...		601	161,424	1	5	13	19	1	18	...	19	7	1	6	7	
	9	Pālampur ...		443	132,955	1	4	1	16	1	15	2	13	8	1	7	8	
Hoshiārpur.	10	Hoshiārpur ...		508	246,563	1	8	18	27	1	26	...	27	10	1	9	10	
	11	Dasūya ...		501	232,600	1	7	19	27	1	26	...	27	4	1	10	11	
	12	Garhshankar ...		509	261,468	1	6	18	25	1	24	...	25	4	1	12	13	
	13	Una ...		717	220,452	1	6	19	26	1	25	...	26	5	1	10	11	

of 1883.

Jullundur.	14	Jullundur ...	...	Act XX	391	251,521	...	10	19	29	...	29	...	29	2	...	10	10
	15	Nakodar ...	...		372	212,454	1	14	12	27	1	26	...	27	4	1	9	10
	16	Phillour ...	...		298	185,874	1	13	14	28	1	27	...	28	6	1	9	10
	17	Nawashahr ...	...		299	190,698	1	14	13	28	1	27	...	28	6	1	11	12
Ludhiána.	18	Ludhiána ...	...		682	284,688	2	2	23	27	3	24	...	27	5	1	8	9
	19	Samrála ...	...		291	154,995	1	6	4	11	1	10	...	11	4	1	5	6
	20	Jagraon ...	...		417	166,005	1	5	11	17	1	16	...	17	4	1	6	7
Ferozepore.	21	Ferozepore ...	...		480	142,376	1	2	7	10	1	9	...	10	4	1	2	3
	22	Moga ...	...		807	245,857	1	5	13	19	1	18	...	19	5	1	8	9
	23	Zíra ...	...		498	172,461	2	4	13	19	1	18	...	19	5	1	8	9
	24	Muktsar ...	...		937	166,056	1	3	8	12	1	11	...	12	1	1	6	7
	25	Fázilka ...	...		1,356	188,952	2	6	17	25	2	23	...	25	3	1	9	10
Lahore.	26	Lahore ...	...		730	287,297	1	11	4	16	1	15	...	16	...	...	...	...
	27	Kasúr ...	...		820	289,668	2	9	6	17	2	15	...	17	...	...	...	...
	28	Chunián ...	...		1,166	248,322	1	12	3	16	1	15	...	16	...	...	...	...
	29	Sharakpur ...	...		887	114,483	1	9	3	13	1	12	...	13	...	...	...	...
Amritsar.	30	Amritsar ...	...		545	325,954	1	6	15	22	1	21	...	22	8	1	9	10
	31	Tarn Taran ...	...		597	321,148	1	6	14	21	1	20	...	21	5	1	9	10
	32	Ajnála ...	...		416	209,869	1	5	11	17	1	16	...	17	...	...	...	...
Siáلكot.	33	Siáلكot ...	...		428	254,732	...	11	22	33	...	33	...	33	10	...	16	16
	34	Daska ...	...		360	199,493	...	7	14	21	...	21	...	21	16	...	14	14
	35	Pasrúr ...	...		394	185,411	...	8	16	24	...	24	...	24	9	...	10	10
	36	Zaffarwál ...	...		310	174,229	...	9	18	27	...	27	...	27	4	...	14	14
	37	Raya ...	...		485	193,440	...	8	16	24	...	24	...	24	5	...	9	9

Statement showing the constitution of Local Boards in the Punjab for the year 1901-02 - concluded.

1	2	3	4	5	6	7						8	9			10		
						NUMBER OF MEMBERS.							NUMBER OF MEETINGS HELD.	AVERAGE ATTENDANCE AT EACH MEETING.				
						a	b	c	d	e	f			g	h		Officials.	Non-officials.	Total.
Names of Districts.	Serial No.	NAMES OF LOCAL BOARDS.	Act under which constituted.	Area in square miles.	Population within the area.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.	Number of meetings held.	Officials.	Non-officials.	Total.	REMARKS.
Muzaffargarh.	38	Mazaffargarh ...	Act XX of 1883.	913	171,233	1	10	...	11	1	10	...	11	6	1	5	6	
	39	Alipur ...		921	127,807	1	5	...	6	1	5	...	6	6	1	2	4	
	40	Sanánwán...		1,301	100,091	1	5	...	6	1	5	...	6	6	1	3	4	
Miánwáli.	41	Isa Khel ...		678	55,424	2	7	...	9	2	7	...	9	7	2	2	4	
	42	Miánwáli ...		1,478	111,883	3	10	...	13	3	10	...	13	6	1	7	2	
	43	Bhakkar-Leiah ...		5,672	235,622	4	16	...	20	4	16	2	18	2	2	5	7	
TOTAL FOR 1901-02 ...				31,481	8,159,008	47	336	434	817	48	769	5	812	114	31	281	312	

No. II.

Statement showing the income of the District Boards in
the Punjab during the year 1901-02.

Statement showing the Income of the District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	I—LAND REVENUE.	
		Closing Balance of last year.	Revenue due to Canals.
		Rs.	Rs.
1	Hissar	12,141	...
2	Rohtak	1,268	...
3	Gurgaon	...	...
4	Delhi	41,701	...
5	Karnál	5,995	...
6	Ambala	27,606	...
7	Simla	1,222	...
8	Kángra	28,337	...
9	Hoshiárpur	25,978	...
10	Jullandur	12	...
11	Ludhiána	51,381	...
12	Ferozepore	75,628	...
13	Lahore	27,447	...
14	Amritsar	19,941	...
15	Gurdáspur	78,370	...
16	Montgomery	— 2	...
17	Siálkot	968	...
18	Gujránwála	24,767	...
19	Ráwalpindi	27,207	...
20	Jhelum	...	...
21	Gujrát	31,722	...
22	Shahpur	8,454	...
23	Mooltan	3,420	...
24	Muzaffargarh	18,822	...
25	Jhang	98,914	...
26	Miánwáli	...	...
27	Dera Gházi Khan	14,018	...
	Total	6,25,310	...

NOTE.—The differences between the opening balances shown in this statement and the closing balances shown in last year's statement are due to adjustments made in the accounts of 1900-01 after the despatch of the latter statement as well as to corrections of balances on account of omissions of fractions of rupees.

II.

in the Punjab during the year 1901-02.

VI—PROVINCIAL RATES.*					XII—INTEREST.			XIII—POST OFFICE.			Serial No.
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.	
69,110	69,110	...	...	...	...	...	...	1
91,371	91,371	...	...	...	...	...	...	2
1,06,522	1,06,522	...	...	...	...	...	...	3
85,461	85,461	...	...	...	...	...	...	4
1,11,411	1,11,411	...	...	...	...	...	...	5
1,14,484	1,14,484	...	...	...	...	...	...	6
1,304	1,304	...	...	...	...	...	...	7
79,123	79,123	...	77	77	...	...	...	8
1,20,710	1,20,710	...	17	17	...	...	...	9
1,23,696	1,23,696	...	244	244	...	...	...	10
92,492	92,492	338	...	338	...	...	...	11
1,10,001	1,10,001	...	...	...	...	...	...	12
90,229	90,229	...	...	...	...	...	...	13
1,07,054	1,07,054	...	...	...	...	...	...	14
1,29,829	1,29,829	...	70	70	...	...	...	15
62,010	62,010	...	210	210	...	...	...	16
1,28,528	1,28,528	...	35	35	...	...	...	17
1,06,619	1,06,619	...	35	35	...	...	...	18
84,326	84,326	...	...	...	...	...	...	19
78,456	78,456	...	44	44	...	...	...	20
79,490	79,490	87	...	87	...	...	...	21
53,204	53,204	...	87	87	...	...	...	22
1,19,979	1,19,979	...	...	...	3,687	...	3,687	23
49,722	49,722	...	...	...	...	...	...	24
1,68,119	1,68,119	55	52	108	5,807	...	5,807	25
16,138	16,138	72	...	72	...	...	...	26
49,005	49,005	...	...	...	9,266	...	9,266	27
24,28,402	24,28,40	553	871	1,424	18,760	...	18,760	

Statement showing the Income of the District Boards.

Serial No.	NAMES OF DISTRICT BOARDS.	XVII—POLICE.		XIX—EDUCATION.				
		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	1,631	...	...	447	640	1,087
2	Rohtak	978	...	...	1,926	1,036	2,962
3	Gurgaon	1,250	...	...	1,066	1,130	2,196
4	Delhi	2,892	...	...	975	755	1,730
5	Karnál	3,673	...	...	950	847	1,797
6	Ambala	1,086	...	...	1,835	1,266	3,101
7	Simla ... ..	...	...	...	...	155	155
8	Kángra	3,405	...	...	3,997	844	4,841
9	Hoshiárpur	3,768	...	...	6,371	3,507	9,878
10	Jullundur	653	...	...	1,042	2,451	3,493
11	Ludhiána	1,931	...	...	5,981	2,477	8,458
12	Ferozepore	2,307	...	...	2,067	1,371	3,438
13	Lahore ... ..	...	...	...	974	964	1,938
14	Amritsar	3,107	...	...	5,723	2,380	8,103
15	Gurdáspur	4,373	...	...	1,766	2,150	3,916
16	Montgomery ... ..	...	...	...	1,093	375	1,468
17	Siálkot	1,962	...	...	7,598	3,345	10,943
18	Gujránwála	2,681	...	...	2,943	2,683	5,626
19	Ráwalpindi	2,775	...	...	2,392	1,780	4,172
20	Jhelum	1,341	...	...	5,871	2,226	8,007
21	Gujrát	760	...	...	1,413	2,211	3,624
22	Shahpur	2,350	...	...	3,098	1,687	4,785
23	Mooltan	2,230	...	...	320	415	735
24	Muzaffargarh ... ..	...	...	...	82	30	112
25	Jhang	3,976	...	...	760	703	1,463
26	Miánwáli ... ..	...	...	...	455	30	485
27	Dera Gházi Khan ... ..	...	...	...	139	104	243
	Total	49,129	...	...	61,284	37,562	98,846

II.

in the Punjab during the year 1901-02—continued.

TION.					XX—MEDICAL.								Serial No.	
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.		
168	...	6	6	1,261	81	...	...	400	...	...	1	1	482	1
...	591	19	610	3,572	61	...	...	180	...	...	...	...	241	2
...	...	12	12	2,208	136	...	...	...	...	...	...	...	136	3
408	...	14	14	2,152	5	...	...	5,460	...	...	...	...	5	4
...	...	13	13	1,810	496	...	...	560	...	420	420	6,376	5	5
389	...	37	37	3,527	338	...	...	...	...	...	...	898	6	6
...	...	...	...	155	...	...	...	276	...	...	...	...	...	7
54	70	7	77	4,972	150	...	...	2,008	...	1	1	427	8	8
2,367	...	5	5	12,250	125	...	...	...	...	137	137	2,270	9	9
312	...	11	11	3,816	49	...	...	...	...	1,605	1,605	1,654	10	10
1,244	3	48	51	9,735	183	...	...	...	...	278	278	461	11	11
50	...	12	12	3,500	134	...	...	1,790	...	12	12	146	12	12
150	...	13	13	2,101	19	...	...	...	...	12	12	1,821	13	13
858	...	16	16	8,977	9	...	...	1,437	...	30	30	39	14	14
216	14	35	49	4,181	3,015	...	...	410	...	1	1	4,453	15	15
24	...	72	72	1,564	424	...	...	1,066	...	...	...	834	16	16
206	8	22	30	11,179	36	...	...	740	...	198	198	1,300	17	17
93	2	10	12	5,731	642	...	...	44	...	26	26	1,408	18	18
72	...	24	24	4,268	83	...	...	1,041	...	2	2	129	19	19
216	...	...	...	8,313	442	...	...	150	...	...	...	1,483	20	20
100	...	192	192	3,916	24	...	...	498	...	18	18	192	21	21
404	...	21	21	5,210	25	...	...	2,314	...	33	33	556	22	22
...	...	10	10	745	108	...	...	...	...	6	6	2,428	3	3
...	...	8	8	120	...	...	...	...	...	36	36	36	24	24
...	5	5	10	1,473	77	...	...	108	...	...	...	77	25	25
...	100	...	100	585	...	...	...	1,858	...	...	...	108	26	26
502	1	2	3	748	11	...	...	...	...	...	...	1,869	27	27
7,833	794	614	1,408	1,08,087	6,673	...	...	20,340	...	2,816	2,816	29,829		

Statement showing the Income of the 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.		
1	Hissar	639	4	...	...	24,660	...	24,660	159	25,461
2	Rohtak	563	...	...	...	14,988	425	15,413	1	15,977
3	Gurgaon	7	15	...	...	3,155	...	3,155	24	3,201
4	Delhi	1,342	1	...	28	...	280	308	1,213	2,864
5	Karnal	760	...	...	...	...	531	531	...	1,291
6	Ambala	516	726	...	...	...	414	414	3	1,659
7	Simla	47	...	...	...	...	...	...	...	47
8	Kangra	214	...	...	...	...	...	...	360	574
9	Hoshiarpur	513	78	...	...	...	61	61	...	652
10	Jullundur	518	19	...	...	...	...	...	10	547
11	Ludhiana	2,061	203	...	...	...	187	187	...	2,451
12	Ferozepore	2,194	87	...	...	...	...	...	52	2,333
13	Lahore	3,619	...	...	34	...	1,231	1,268	17	4,904
14	Amritsar	103	...	...	...	...	...	...	...	103
15	Gurdaspur	4,115	28	...	...	...	...	...	...	4,143
16	Montgomery	677	51	...	...	...	...	...	...	728
17	Sialkot	1,691	74	...	...	6,711	...	6,711	...	8,476
18	Gujranwala	1,592	...	...	...	1,347	417	1,764	2	3,358
19	Rawalpindi	1,271	...	...	2,592	...	...	2,592	45	3,908
20	Jhelum	2,016	...	...	...	...	...	...	1	2,017
21	Gujrat	367	...	...	...	...	...	...	...	367
22	Shahpur	5,83	...	...	...	...	...	...	1	5,824
23	Mooltan	979	56	...	...	...	...	...	10	1,045
24	Muzaffargarh	998	...	...	...	...	...	...	32	1,030
25	Jhang	561	1,900	...	4	150	85	239	479	3,179
26	Mianwali	274	...	...	...	...	...	...	...	274
27	Dera Ghazi Khan	1	...	...	...	...	...	...	...	1
Total		33,461	3,242	...	2,658	51,011	3,634	57,303	2,409	96,415

II.

in the Punjab during the year 1901-02—continued.

XXII—RECEIPTS IN AID OF SUPER- ANNUATION AND COMPASSIONATE ALLOWANCES.	XXIII—STA- TIONERY AND PRINTING.	XXV—MISCELLANEOUS.					Serial No.
Contributions for Pensions and Gratuities.	Other Press Receipts.	Sale of Old Stores and Materials.	Sale and rent of Nazul lands and buildings.	Contributions.	Miscellaneous.	Total.	
	Cost of lithographic work done by District Board Presses for other De- partments.						Rs.
...	2	75	...	1,200	120	1,404	1
...	...	19	...	264	2	285	2
...	1,189	...	360	2,021	20	2,410	3
...	1	...	68	480	117	665	4
...	...	35	...	48	22	105	5
...	...	10	...	577	427	1,014	6
...	...	...	...	...	...	...	7
...	...	...	7	...	6	13	8
...	...	19	...	640	16	675	9
...	...	...	...	...	31	31	10
...	...	...	...	...	58	58	11
...	...	157	457	...	8	622	12
...	...	5	...	...	10	15	13
...	...	6	...	...	1,218	1,224	14
...	1,326	...	...	1,526	68	1,594	15
...	...	8	...	349	1	358	16
...	1	25	...	3,000	4	3,029	17
...	...	...	...	1,986	30	2,016	18
...	...	...	...	5,137	147	5,284	19
...	...	...	862	2,220	127	3,209	20
...	...	4	...	528	...	532	21
...	...	11	12	768	954	1,745	22
...	...	1	...	...	374	375	23
...	...	...	...	756	...	756	24
...	...	...	...	1,919	1,034	2,953	25
...	...	...	...	178	9,000*	9,178	26
...	...	...	...	1,884	6	1,890	27
...	2,519	375	1,772	25,484	13,809	41,440	

* Rupees 4,000 transferred from Bannu District Board and Rs. 5,000 transferred from Dera Ismail Khan District Board.

Statement showing the Income of the 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 (other than Nazúl).	Sale of Buildings and other property (other than Nazúl).	Sale of Stores and Materials.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	...	426	239	207	10
2	Rohtak ...	...	...	...	812	...	...
3	Gurgaon ...	...	8,602	3,669	65	...	...
4	Delhi ...	...	1,671	6,489	555	...	...
5	Karnál ...	...	18,776	9,980	22	...	10
6	Ambala ...	...	...	133	2,708	30	11
7	Simla ...	...	...	...	...	...	...
8	Kángra ...	...	...	...	...	...	...
9	Hoshiárpur ...	...	...	15,027	2	...	...
10	Jullundur ...	...	...	13,970	70	...	5
11	Ludhiána ...	...	...	...	66	130	16
12	Ferozepore ...	...	...	5,098	2,350	...	22
13	Lahore ...	...	17,696	14,249	27	230	...
14	Amritsar ...	...	...	5,854	226	585	54
15	Gurdáspur ...	...	...	14,260	1,718	6,735	...
16	Montgomery ...	...	844	5,811	416	...	...
17	Siálkot ...	...	18,531	...	249	...	2
18	Gujránwála ...	...	203	7,109	849	...	60
19	Ráwalpindí ...	...	...	6,173	934	100	120
20	Jhelum ...	...	...	3,726	93	237	...
21	Gujrát ...	...	...	7,879	...	...	...
22	Sháhpur ...	...	...	...	...	...	...
23	Mooltan ...	...	120	8,273	5,992	...	4
24	Muzaffargarh ...	...	...	9,783	116	...	24
25	Jhang ...	...	...	...	5,518	...	...
26	Miánwáli ...	...	107	19,463	249	179	...
27	Dera Ghási Khan ...	...	9	...	...	...	...
							1
	Total ...	...	66,692	1,59,947	20,598	8,403	339

II.

in the Punjab during the year 1901-02—continued.

WORKS					Receipts or savings from Public Works under Civil audit.	CONTRIBUTION.				Serial No.
Civil Officers.						Total.	From Provincial to Local.	From other Boards.	Total.	
Sale proceeds of trees, grass, &c.	Staging Bungalow Fees.	Serai Fees.	Miscellaneous.	Total.	Rs.	Rs.	Rs.	Rs.	Rs.	
498	...	195	...	1,575	15	1,590	3,535	...	3,535	1
694	131	227	8	1,872	...	1,872	...	...	...	2
1,610	187	382	...	5,913	...	5,913	3,534	279	3,813	3
907	613	135	...	8,699	381	9,080	124	648	772	4
484	220	801	...	11,517	1	11,518	139	...	139	5
2,450	...	50	2	5,251	1,031	6,282	2,400	32	2,432	6
...	...	...	...	...	...	...	975	128	1,103	7
715	1,064	423	77	17,308	1,099	18,407	1,200	...	1,200	8
8,093	136	159	24	22,457	...	22,457	...	...	...	9
5,682	...	796	32	6,722	...	6,722	..	1,432	1,432	10
4,700	...	304	1	12,475	462	12,937	...	...	...	11
2,664	...	536	41	17,747	18	17,765	...	...	...	12
4,202	16	266	274	11,477	...	11,477	...	648	648	13
2,536	36	357	56	25,698	507	26,205	...	...	...	14
5,232	930	3,188	...	15,577	472	16,049	3,163	...	3,163	15
530	...	241	27	1,055	18	1,073	...	...	...	16
25,409	...	172	...	33,599	...	33,599	...	188	188	17
2,210	276	2,323	9	12,145	1,239	13,384	...	...	...	18
1,317	3,553	919	65	9,910	...	9,910	...	498	498	19
2,298	661	285	13	11,136	1,100	12,236	...	...	...	20
13,292	194	323	33	13,842	...	13,842	...	...	...	21
565	215	266	464	15,779	...	15,779	...	...	...	22
815	...	108	206	11,052	160	11,212	...	72	72	23
5,975	...	83	...	11,576	13	11,589	...	...	...	24
617	656	928	...	22,092	450	22,542	...	...	...	25
110	...	252	...	362	13	375	...	...	...	26
606	...	...	20	627	...	627	1,350	...	1,350	27
94,217	8,888	13,719	1,352	3,07,463	6,979	3,14,442	16,420	3,925	20,345	

Statement showing the Income of the 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	...	14,642	9,364	24,000
2	Rohtak	...	354	1,496	1,850
3	Gurgaon	...	7	3,163	3,170
4	Delhi	...	1,132	5,474	6,606
5	Karnal	...	1,002	4,295	5,297
6	Ambala	...	2,683	10,399	12,482
7	Simla	...	...	68	68
8	Kangra	...	45	12,758	12,803
9	Hoshiarpur	...	2,740	2,555	5,295
10	Jullundur	...	...	6,735	6,735
11	Ludhiana	...	...	862	862
12	Ferozepore	...	...	5,898	5,898
13	Lahore	...	...	7,433	7,433
14	Amritsar	...	...	6,443	6,943
15	Gurdaspur	...	500	9,884	9,998
16	Montgomery	...	114	20,937	21,497
17	Sialkot	...	560	19,720	27,418
18	Gujranwala	...	7,698	150	5,190
19	Rawalpindi	...	...	1,027	1,027
20	Jhelum	...	...	1,970	1,970
21	Gujrat	...	...	...	114
22	Shahpur	...	114	...	1,211
23	Mooltan	...	645	566	1,211
24	Muzaffargarh	...	25	5,843	5,868
25	Jhang	...	...	...	...
26	Mianwali	...	...	13,866	13,866
27	Dera Ghazi Khan	...	...	1,154	1,154
		...	120	3,732	3,852
	Total	...	31,931	1,60,682	1,92,613

II.

in the Punjab during the year 1901-02—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.	Serial No.
Rs.	Rs.	Rs. A. P.	Rs. A. P.		
1,28,483	1,40,627	0 1 8	0 3 0		1
1,16,146	1,17,414	0 2 9	0 3 7		2
1,38,414	1,38,414	0 2 7	0 3 4		3
1,12,169	1,53,870	0 3 5	0 4 0		4
1,60,396	1,66,391	0 2 3	0 3 3		5
1,43,997	1,71,603	0 2 6	0 3 1		6
2,677	3,899	0 1 0	0 2 0		7
1,21,001	1,49,328	0 1 8	0 2 6		8
1,68,094	1,94,072	0 2 1	0 2 10		9
1,45,530	1,45,542	0 2 6	0 2 10		10
1,21,283	1,72,664	0 2 7	0 3 4		11
1,60,268	2,35,896	0 1 11	0 2 10		12
1,18,628	1,46,075	0 1 7	0 2 1		13
1,53,652	1,73,593	0 2 0	0 2 11		14
1,80,023	2,58,393	0 2 5	0 3 4		15
1,06,814	1,06,812	0 2 3	0 3 10		16
2,15,918	2,16,886	0 2 2	0 3 7		17
1,40,422	1,65,189	0 2 6	0 3 4		18
1,12,125	1,39,332	0 1 8	0 2 2		19
1,09,069	1,09,069	0 2 3	0 3 1		20
99,300	1,31,022	0 1 10	0 2 3		21
86,086	91,540	0 1 10	0 2 11		22
1,47,641	1,51,061	0 3 2	0 3 11		23
63,253	82,075	0 2 0	0 2 7		24
2,22,307	3,21,121	0 8 4	0 11 0		25
27,893	27,893	0 0 10	0 0 9		26
68,608	82,626	0 1 10	0 2 7		27
33,10,097	39,95,407	0 2 3	0 3 1		

Date	Particulars	Debit	Credit
1898			
Jan 1	Balance forward		100.00
Jan 15	Received from A. B. C.		50.00
Jan 20	Paid for D. E. F.	25.00	
Feb 1	Received from G. H. I.		75.00
Feb 10	Paid for J. K. L.	30.00	
Feb 25	Received from M. N. O.		60.00
Mar 5	Paid for P. Q. R.	40.00	
Mar 15	Received from S. T. U.		80.00
Mar 20	Paid for V. W. X.	55.00	
Apr 1	Received from Y. Z. AA.		90.00
Apr 10	Paid for BB. CC. DD.	65.00	
Apr 25	Received from EE. FF. GG.		100.00
May 5	Paid for HH. II. JJ.	70.00	
May 15	Received from KK. LL. MM.		110.00
May 20	Paid for NN. OO. PP.	80.00	
Jun 1	Received from QQ. RR. SS.		120.00
Jun 10	Paid for TT. UU. VV.	90.00	
Jun 25	Received from WW. XX. YY.		130.00
Jul 5	Paid for ZZ. AA. BB.	100.00	
Jul 15	Received from CC. DD. EE.		140.00
Jul 20	Paid for FF. GG. HH.	110.00	
Aug 1	Received from II. JJ. KK.		150.00
Aug 10	Paid for LL. MM. NN.	120.00	
Aug 25	Received from OO. PP. QQ.		160.00
Sep 5	Paid for RR. SS. TT.	130.00	
Sep 15	Received from UU. VV. WW.		170.00
Sep 20	Paid for XX. YY. ZZ.	140.00	
Oct 1	Received from AA. BB. CC.		180.00
Oct 10	Paid for DD. EE. FF.	150.00	
Oct 25	Received from GG. HH. II.		190.00
Nov 5	Paid for JJ. KK. LL.	160.00	
Nov 15	Received from MM. NN. OO.		200.00
Nov 20	Paid for PP. QQ. RR.	170.00	
Dec 1	Received from SS. TT. UU.		210.00
Dec 10	Paid for VV. WW. XX.	180.00	
Dec 25	Received from YY. ZZ. AA.		220.00
Total		2500.00	2500.00

No. III.

Statement showing the expenditure of District Boards in
the Punjab during the year 1901-02.

Statement showing the Expenditure of District

Serial No.	NAMES OF DISTRICT BOARDS.	Closing balance of last year.	Total income during the year.	REFUNDS AND DRAW-BACKS.		15—POST OFFICE.		
				Local Rate refunds.	District Post Establishment.	Mail Cart Service.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ...	12,144	1,28,483	120	...	...	...
2	Rohtak ...	1,268	1,16,146	...	...	...	...
3	Gurgaon ...	...	1,38,414	28	...	...	...
4	Delhi ...	41,701	1,12,160	...	...	...	...
5	Karnál ...	5,995	1,60,396	...	...	...	...
6	Ambala ...	27,606	1,43,997	8	...	...	...
7	Simla ...	1,222	2,677	...	...	42	42
8	Kángra ...	28,327	1,21,001	1	...	...	...
9	Hoshiárpur ...	25,978	1,68,094	121	...	...	...
10	Jullundur ...	12	1,45,530	...	...	...	...
11	Ludhiána ...	51,381	1,21,283	109	...	...	...
12	Ferozepore ...	75,628	1,60,268	...	...	...	...
13	Lahore ...	27,447	1,18,628	2,187	...	...	...
14	Amritsar ...	10,941	1,53,652	...	...	...	...
15	Gurdáspur ...	78,370	1,80,023	...	...	...	...
16	Montgomery ...	— 2	1,06,814	5	...	...	...
17	Siálkot ...	968	2,15,918	...	...	...	...
18	Gujránwála ...	24,767	1,40,422	...	...	...	...
19	Ráwalpindi ...	27,207	1,12,125	48	...	...	...
20	Jhelum ...	...	1,09,069	...	...	...	...
21	Gujrát ...	31,722	99,300	...	...	...	...
22	Shahpur ...	8,454	86,086	...	...	...	...
23	Mooltan ...	3,420	1,47,641	...	...	2,905	2,905
24	Muzaffargarh ...	18,822	63,253	1	...	...	...
25	Jhang ...	98,914	2,22,207	333	...	8,709	8,709	
26	Miánwáli ...	...	27,893	...	...	...	...
27	Dera Gházi Khan ...	14,018	68,608	...	...	9,632	9,632
	Total ...	6,25,310	33,70,097	2,961	...	21,288	21,288	

1.

Boards in the Punjab during the year 1901-02.

18—GENERAL ADMINISTRATION.				20—POLICE.				Serial No.
GENERAL ESTABLISHMENT OF LOCAL FUNDS.				CATTLE POUND CHARGES.				
Office Establishment.	Office Contingencies including stationery purchased locally.	Payment of Establishment for Offices of Accounts, Control and Audit.	Total.	Establishment.	Contingencies.	Refunds of Cattle Pound Collections.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,765	1,313	239	5,317	1,116	40	102	1,267	1
3,662	495	114	4,271	756	8	...	764	2
4,762	853	...	5,615	888	23	7	918	3
3,398	630	105	4,133	1,730	47	...	1,777	4
4,654	517	114	5,285	2,723	73	111	2,907	5
5,236	878	140	6,254	560	23	40	623	6
72	32	...	104	...	...	...	...	7
3,662	450	180	4,292	612	23	10	645	8
4,536	529	180	5,245	1,230	5	10	1,245	9
4,147	363	180	4,690	228	3	...	231	10
3,893	507	180	4,580	860	102	170	1,132	11
3,057	350	180	3,587	1,200	15	116	1,331	12
2,664	170	117	2,951	...	...	...	...	13
3,944	1,007	151	5,102	540	47	568	1,155	14
4,831	1,618	151	6,600	972	15	46	1,033	15
2,543	502	...	3,045	...	...	...	...	16
9,771	953	144	10,868	774	51	33	858	17
4,584	1,259	144	5,987	1,346	4	73	1,423	18
10,186	427	180	10,793	1,192	8	25	1,225	19
4,902	550	288	5,740	1,512	...	...	1,512	20
3,612	601	180	4,393	691	68	33	792	21
3,631	517	156	4,304	1,152	...	...	1,152	22
3,056	340	112	3,508	1,308	34	...	1,342	23
3,290	523	84	3,897	...	...	...	...	24
3,684	663	56	4,403	1,840	8	18	1,866	25
469	933	70	1,472	...	...	...	...	26
3,164	256	210	3,630	...	...	...	...	27
1,09,175	17,236	3,655	1,30,066	23,230	606	1,362	25,198	

Statement showing the Expenditure of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	22—EDUCA						
		Grants to University.	Inspection.	Training and Special Schools.	MAINTENANCE AND MANAGEMENT.			
					Secondary Schools.	Primary Schools.	Zamindari Schools.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar		778		3,141	9,923	959	14,023
2	Rohtak		501		7,046	12,228	1,535	20,809
3	Gurgaon		520		4,012	12,632	2,444	19,088
4	Delhi		450		3,427	10,431	1,495	15,353
5	Karnal		614		4,219	10,324	1,692	16,235
6	Ambala		786		6,420	13,515	706	20,641
7	Simla		201			819		819
8	Kangra		537		10,021	9,684	852	20,557
9	Hoshiarpur		905		12,508	21,168	866	34,542
10	Jullundur		916		3,129	16,926	988	21,043
11	Ludhiana		566	2,264	9,986	11,199	1,276	22,461
12	Ferozepore	300	515	3	4,924	12,810	700	18,434
13	Lahore		527		3,433	9,105	510	13,048
14	Amritsar		982		10,549	16,402	511	27,462
15	Gurdaspur		693		4,872	15,959	675	21,506
16	Montgomery		357		3,099	4,900	761	8,850
17	Sialkot		2,080		14,123	20,263	1,587	35,973
18	Gujranwala		610		4,908	14,819	1,323	21,050
19	Rawalpindi		654		6,262	12,640	1,269	20,180
20	Jhelum		517		6,694	9,680	674	17,048
21	Gujrat		547		4,398	13,466	667	18,531
22	Shahpur		600		4,687	12,255	867	17,809
23	Mooltan		377		2,384	11,549	629	14,562
24	Muzaffargarh		516		1,366	7,759		9,125
25	Jhang	17	965		2,915	7,181	581	10,677
26	Mianwali		204		884	2,479	227	3,590
27	Dera Ghazi Khan		375		2,186	7,560		9,746
	Total	317	17,293	2,267	1,41,593	3,07,775	23,794	4,73,162

III.

in the Punjab during the year 1901-02—continued.

TION.					24—MEDICAL.					Serial No.
Grants-in-aid.	Scholarships.	Miscellaneous.	Refunds.	Total.	General Medical Establish-ment.	Hospitals and Dispensaries.	SANITATION AND VACCINATION.			
							Vaccination and Estab-lishment Charges.	Sanitation Charges.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
880	931	...	...	16,612	...	6,006	2,040	...	2,040	1
2,846	2,159	931	...	27,246	...	9,170	1,985	71	2,056	2
2,263	3,285	509	...	25,665	...	11,572	2,296	...	2,296	3
1,740	3,258	470	...	21,271	...	16,943	1,323	230	1,553	4
4,176	1,385	1,105	...	23,515	...	16,748	1,768	961	2,729	5
1,793	2,650	483	...	26,351	...	10,828	3,344	214	3,558	6
...	24	...	...	1,044	...	398	...	...	...	7
678	1,715	1,012	...	24,499	...	7,995	2,885	240	3,125	8
2,822	2,476	362	...	41,107	...	15,222	1,972	240	2,212	9
4,727	3,961	...	...	30,647	...	9,644	1,572	746	2,318	10
4,723	2,361	310	1	32,686	...	5,691	1,413	66	1,479	11
4,445	1,063	549	...	25,300	...	6,471	1,764	300	2,064	12
2,337	2,876	491	...	19,279	...	7,168	2,696	300	2,996	13
2,861	1,885	1,004	...	34,194	...	8,756	2,474	...	2,474	14
4,802	2,605	718	...	30,414	...	14,711	2,788	...	2,788	15
2,283	411	193	...	12,094	...	6,568	2,157	60	2,217	16
6,366	2,484	1,552	...	48,455	...	13,621	3,293	266	3,559	17
2,616	1,685	781	...	26,742	...	13,005	1,770	...	1,770	18
3,641	2,007	506	...	26,988	...	10,210	2,575	121	2,696	19
4,608	1,194	526	...	23,893	...	10,274	2,096	173	2,269	20
2,407	2,081	1,302	...	24,958	...	9,617	2,060	...	2,060	21
620	1,230	680	...	20,948	...	8,995	1,945	60	2,005	22
4,030	967	908	...	20,844	...	11,586	3,138	240	3,378	23
3,637	1,456	506	...	15,240	...	7,647	1,486	...	1,486	24
2,371	527	1,104	...	15,661	...	12,314	2,094	...	2,094	25
798	209	34	...	4,835	...	1,249	211	1	212	26
1,476	1,131	1,038	...	13,766	...	10,322	2,542	...	2,542	27
75,946	48,115	17,164	1	6,34,265	...	2,62,831	55,687	4,289	59,976	

Statement showing the Expenditure of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	24—MEDICAL—CONCLUDED.				
		Medical Schools and Colleges.	Grants for Medical purposes.	Leper Asylums.	Refunds.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	...	...	...	8,046
2	Rohtak ...	360	...	...	...	11,586
3	Gurgaon ...	...	...	26	...	13,894
4	Delhi ...	...	100	...	...	18,596
5	Karnál ...	...	...	76	...	19,553
6	Ambala ...	180	29,013	1,382	...	44,961
7	Simla ...	...	...	...	...	398
8	Kángra ...	...	...	1,790	...	12,910
9	Hoshiárpur ...	130	65,892	847	...	84,303
10	Jullundur ...	...	1,03,664	3,740	...	1,19,366
11	Ludhiána ...	...	1,391	115	...	8,676
12	Ferozepore ...	...	16,342	290	...	25,167
13	Lahore ...	...	700	537	80	11,481
14	Amritsar ...	130	2	1,437	...	12,799
15	Gurdáspur ...	15	35,928	1,219	...	54,661
16	Montgomery ...	...	...	...	...	8,785
17	Siálkot ...	120	83,970	3,156	...	104,426
18	Gujránwála ...	192	412	132	...	15,511
19	Ráwalpindi ...	360	...	1,313	...	14,579
20	Jhelum ...	...	85	...	...	12,628
21	Gujrát ...	120	720	243	...	12,760
22	Shahpur ...	295	...	...	...	11,295
23	Mooltan ...	...	...	...	...	14,964
24	Muzaffargarh ...	...	...	...	...	9,133
25	Jhang ...	...	...	...	...	14,408
26	Miánwáli ...	...	...	...	...	1,561
27	Dera Gházi Khan ...	...	...	...	...	12,864
	Total ...	1,902	3,38,210	16,303	80	6,79,311

III.

in the Punjab during the year 1901-02—continued.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.													Serial No.
Experimental Cultivations.	PUBLIC EXHIBITIONS AND FAIRS.				Veterinary Charges.	Bulls and Stallion Charges.	Botanical and other Public Gardens.	Provincial Statistics.	Miscellaneous.	Census Charges.	Refunds.	Total.	
	Horse Fairs.	Cattle Fairs.	Other Exhibitions or Fairs.	Total.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	2,850	2,665	...	5,515	1,672	2,215	3,047	...	...	...	10	12,459	1
...	...	817	164	981	710	579	1,193	...	...	539	...	4,002	2
...	...	344	...	344	56	1,005	791	...	126	...	...	2,828	3
...	983	...	...	983	648	664	1,260	...	515	...	...	4,079	4
...	991	...	28	1,019	628	1,366	2,310	...	...	...	...	5,332	5
4	937	...	262	1,199	798	3,001	1,59	...	...	...	...	6,590	6
...	...	...	...	...	...	...	90	...	...	...	...	99	7
...	...	900	10	912	711	641	941	...	...	...	...	3,210	8
6	...	...	71	7	1,189	558	1,030	...	...	...	125	2,982	9
2	...	...	...	...	584	258	1,061	9	...	...	...	1,913	10
...	...	129	90	210	900	1,113	1,765	...	...	11	...	4,024	11
...	...	...	26	26	2,026	1,663	3,040	...	...	...	...	6,755	12
...	56	...	697	75	618	1,205	4,261	...	...	...	...	6,837	13
...	154	...	...	154	1,715	752	...	...	...	...	...	2,621	14
...	...	...	...	...	729	1,100	2,995	...	...	...	...	4,862	15
...	...	...	199	190	236	430	2,600	...	...	...	...	3,465	16
...	...	1,306	...	1,306	2,170	1,113	3,519	...	...	...	...	8,111	17
...	450	768	284	1,511	1,450	1,617	3,832	...	...	...	...	8,412	18
14	1,216	...	33	1,249	764	2,791	588	...	...	...	...	5,406	19
5	...	...	56	56	1,109	6.6	2,483	...	...	...	...	4,299	20
11	70	...	...	70	660	1,224	1,030	...	...	...	...	3,010	21
...	95	...	...	95	1,148	1,883	7,254	...	...	...	...	10,714	22
...	68	...	...	68	1,346	923	2,345	...	...	...	5	4,687	23
...	...	...	...	...	844	2,284	1,967	...	...	...	...	5,095	24
...	682	...	18	700	507	7,306	2,887	...	84	...	...	11,534	25
...	...	...	...	...	30	33	316	...	...	...	...	382	26
15	530	...	...	530	510	1,017	741	...	...	16	...	2,828	27
57	9,097	6,929	1,940	17,966	24,654	37,410	54,970	9	725	604	144	1,36,539	

Statement showing the Expenditure of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	29—SUPERANNUATION ALLOWANCES AND PENSIONS.		30—STATIONERY AND PRINTING.				Total.
		Pensions.	Gratuities.	Stationery purchased from Central Stores.	Other Stationery.	Printing.	Lithography.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
1	Hissar ...	...	...	...	...	2,543	...	2,543
2	Rohtak ...	...	...	...	...	297	626	923
3	Gurgaon ...	918	250	...	...	544	963	1,507
4	Delhi ...	...	...	...	...	866	...	866
5	Karnál ...	60	203	40	...	1,924	244	2,217
6	Ambala ...	...	204	...	...	45	...	45
7	Simla ...	...	...	...	...	10	...	10
8	Kángra ...	...	...	...	...	503	7	510
9	Hoshiárpur ...	...	...	69	...	170	403	651
10	Jullundur ...	...	99	...	...	477	...	477
11	Ludhiána ...	1,163	...	...	...	946	86	1,032
12	Ferozepore ...	...	81	...	...	360	717	1,077
13	Lahore ...	...	...	...	...	144	72	216
14	Amritsar ...	2,942	...	...	...	53	1,370	1,900
15	Gurdáspur ...	...	...	107	...	753	3,095	3,955
16	Montgomery ...	...	193	97	...	104	380	590
17	Siálkot ...	...	...	127	...	532	132	791
18	Gujránwála ...	...	...	...	...	1,257	...	1,257
19	Ráwalpindi ...	...	...	110	...	492	...	602
20	Jhelum ...	62	...	...	...	735	...	735
21	Gujrát ...	...	...	...	...	588	...	588
22	Shahpur ...	...	...	47	...	407	39	493
23	Mooltan ...	...	...	40	...	638	...	678
24	Muzaffargarh ...	2,132	216	...	...	398	...	308
25	Jhang ...	...	...	66	...	394	...	460
26	Miánwáli ...	...	...	...	...	600	...	600
27	Dera Gházi Khan ...	...	40	...	...	25	...	25
	Total ...	7,277	1,286	712	...	16,291	8,143	25,146

III.

in the Punjab during the year 1901-02—continued.

32—MISCELLANEOUS.							Serial No.
Donations to charitable purposes.	Rewards for the destruction of Dogs, Wild Animals and Snakes.	Nazál Establishment and Contingencies.	Petty Establishment Charges.	Miscellaneous and Unforeseen Charges.	Miscellaneous Refunds.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
86	100	...	1,334	12	...	1,532	1
26	...	...	173	...	...	199	2
35	342	...	500	35	...	972	3
21	...	21	480	249	...	774	4
31	200	...	2,286	218	...	2,735	5
...	49	...	370	96	...	515	6
...	...	...	...	...	...	...	7
4	...	...	126	34	...	164	8
24	5	...	866	140	...	1,035	9
8	...	...	72	...	...	80	10
36	...	300	65	93	...	494	11
...	1	...	100	386	...	487	12
...	...	...	...	66	...	66	13
743	80	...	243	110	...	1,176	14
75	90	...	3,535	...	20	3,723	15
5	91	...	...	...	...	96	16
22	...	...	143	600	...	767	17
34	81	...	...	...	...	115	18
386	44	...	...	50	...	480	19
17	4	...	...	116	...	131	20
25	37	...	94	28	...	184	21
20	94	434	871	1,500	42	2,961	22
47	...	...	...	...	...	47	23
...	...	2,383	768	...	...	3,151	24
18	80	...	430	351	3	882	25
2	2	...	24	...	...	28	26
101	13	...	...	3,000	...	3,114	27
1,697	1,313	3,141	12,540	7,078	65	25,906	

Statement showing the Expenditure of District Boards

Serial No.	NAMES OF DISTRICT BOARDS.	33—FAMINE RELIEF WORKS.				38—RAILWAYS.	41—RAILWAYS.
		Charitable Relief.	Public Works.	Miscellaneous.	Total.	Working Expenses.	Miscellaneous Railway Expenditure.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	...	17	17	...	...
2	Rohtak ...	...	...	...	...	...	...
3	Gurgaon ...	10	12	...	22	...	...
4	Delhi ...	...	...	...	...	...	...
5	Karnál ...	...	...	...	...	...	...
6	Ambala ...	...	...	...	...	...	...
7	Simla ...	...	...	...	...	...	...
8	Kángra ...	...	...	...	...	...	...
9	Hoshiárpur ...	...	...	...	...	...	...
10	Jullundur ...	...	...	...	...	...	...
11	Ludhiána ...	...	...	...	...	...	...
12	Ferozepore ...	...	...	...	...	...	...
13	Lahore ...	36	...	...	36	...	...
14	Amritsar ...	...	...	12	12	...	...
15	Gurdáspur ...	...	...	...	...	...	...
16	Montgomery ...	...	...	...	...	...	...
17	Siálkot ...	...	...	...	...	...	...
18	Gujránwála ...	...	...	...	...	...	...
19	Ráwalpindi ...	...	...	...	...	...	...
20	Jhelum ...	...	...	...	...	...	...
21	Gujrát ...	...	...	...	...	...	...
22	Shahpur ...	...	...	...	...	...	...
23	Mooltan ...	...	...	...	...	...	...
24	Muzaffargarh ...	...	...	...	...	...	...
25	Jhang ...	...	...	...	...	...	...
26	Miánwáli ...	...	...	...	...	...	...
27	Dera Gházi Khan ...	...	...	...	...	...	...
	Total ...	46	12	29	87	...	...

III.

in the Punjab during the year 1901-02—continued.

43—MINOR WORKS AND NAVIGATION.	45—CIVIL WORKS—PUBLIC WORKS.						Serial No.	
	Local Canal Charges.	BUILDINGS.		COMMUNICATIONS.		WATER SUPPLY AND WATER WORKS.		
		Original Works.	Repairs.	Original Works.	Repairs.	Original Works.		Repairs.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	367	6,907	102	8,624	...	...	1
...	1,369	1,751	226	9,974	...	...	2
5,185	703	7,416	...	12,192	...	...	3
1,091	5,995	3,975	5,343	18,567	...	...	4
5,951	6,276	6,321	...	7,122	...	...	5
145	1,303	5,095	472	19,867	...	...	6
...	...	...	...	338	...	...	7
...	1,072	3,629	1,548	21,223	...	...	8
761	1,493	11,076	875	20,429	...	...	9
40	...	3,763	...	29,202	...	...	10
...	1,494	2,562	3	3,343	...	...	11
...	1,760	2,598	4,180	2,233	...	...	12
...	1,084	1,204	...	12,015	...	...	13
...	1,052	4,786	2,828	13,975	...	...	14
865	2,052	6,452	4,153	26,969	...	...	15
9,034	30	403	...	735	...	...	16
2,430	565	3,778	1,180	32,430	...	...	17
...	3,428	3,394	4,926	13,169	...	...	18
...	31	2,642	1,563	10,379	...	...	19
...	...	129	...	2,660	...	...	20
9	4,333	1,698	2,201	6,863	...	...	21
60	...	3,925	...	5,493	...	...	22
...	1,823	3,204	7,759	5,936	...	...	23
...	1,986	3,077	1,378	6,415	...	...	24
337	11,203	1,610	1,698	2,431	...	...	25
...	122	1,230	...	1,561	...	...	26
1,196	1,170	646	...	1,138	...	...	27
27,104	50,711	94,361	40,565	2,95,283	...	...

Statement showing the Expenditure of District Boards

		45—CIVIL WORKS—				
Serial No.	NAMES OF DISTRICT BOARDS.	DRAINAGE WORKS.		Other Works of improvement	Establishment and Contingencies appertaining to Public Works.	Tools and Plant.
		Original Works.	Repairs.			
		Rs.	Rs.			
1	Hissar	...	...	1,251	5,434	454
1	Rohtak	...	...	1,618	2,444	7
3	Gurgaon	...	...	488	5,753	71
4	Delhi	...	...	267	3,488	4
5	Karnál	...	...	1,448	4,430	24
6	Ambala	...	...	9,378	2,531	180
7	Simla	...	...	...	...	...
8	Kángra	...	...	194	3,248	4
9	Hoshiárpur	...	...	3,835	2,058	25
10	Jullundur	...	...	142	3,810	...
11	Ludhiána	...	...	2,487	1,187	...
12	Ferozepore	...	...	547	1,684	...
13	Lahore	...	...	996	2,714	...
14	Amritsar	...	...	4,069	2,241	38
15	Gurdáspur	...	...	2,161	6,904	172
16	Montgomery	...	...	161	1,333	...
17	Siálkot	...	...	1,889	6,781	64
18	Gujránwála	...	...	2,467	3,644	...
19	Ráwalpindi	...	...	301	3,027	31
20	Jhelum	...	...	131	2,094	9
21	Gujrát	...	...	520	2,096	66
22	Shahpur	...	...	176	1,717	...
23	Mooltan	...	...	4,094	4,946	39
24	Muzaffargarh	...	...	...	2,491	...
25	Jhang	...	...	156	3,773	2,179
26	Miánwáli	...	...	418	864	426
27	Dera Gházi Khan	...	...	1,615	1,719	...
	Total	...	...	41,709	82,411	3,793

III.

in the Punjab during the year 1901-02—continued.

PUBLIC WORKS—CONCLUDED.					48—RAILWAY CONSTRUCTION.		
MISCELLANEOUS.					Total.	Capital Expenditure.	Serial No.
Staging Bungalow and Serai Establishment and Contingencies.	Ferry Establishment and Contingencies.	Refunds.	Miscellaneous.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,163	...	...	1,328	2,491	25,720	...	1
247	...	...	3,089	3,336	20,725	...	2
1,481	6	8	1,530	3,025	29,648	...	3
292	773	...	1,825	2,890	40,529	...	4
808	1	...	2,940	3,749	29,370	...	5
80	345	...	1,895	2,320	41,146	...	6
...	...	...	...	...	338	...	7
1,570	2,415	...	1,066	5,051	35,969	...	8
964	1,255	...	7,216	9,435	49,226	...	9
156	...	...	3,964	4,120	41,037	...	10
140	480	...	5,687	6,307	18,383	...	11
278	7	...	5,065	5,350	18,352	...	12
5	653	...	2,881	3,539	21,552	...	13
1,260	2,024	...	7,018	10,302	40,191	...	14
578	...	892	4,590	6,060	54,923	...	15
280	...	...	43	323	3,075	...	16
1,405	613	...	11,357	13,375	60,062	...	17
1,677	1,104	...	3,690	6,471	37,499	...	18
1,72	...	1,980	450	4,182	22,156	...	19
1,118	1,104	...	2,577	4,799	9,822	...	20
1,002	...	...	2,725	4,625	22,405	...	21
1,656	497	...	254	2,407	13,718	...	22
785	441	...	3,528	4,754	32,595	...	23
...	...	...	3,762	3,762	19,109	...	24
1,937	199	...	6,206	8,342	31,392	...	25
89	...	...	582	671	5,292	...	26
...	...	100	...	100	6,388	...	27
21,583	11,917	2,980	85,309	1,21,789	7,50,622	...	

Statement showing the Expenditure of District Boards

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.
1	Hissar ...	50,379	108	50,487	...	15,671	8,831	24,502
2	Rohtak ...	30,992	108	31,100	...	322	1,496	1,818
3	Gurgaon ...	10,212	108	10,320	...	...	3,162	3,162
4	Delhi ...	24,877	279	25,156	...	976	4,050	5,026
5	Karnál ...	34,819	108	34,927	2,892	1,025	4,750	8,667
6	Ambala ...	20,615	452	21,067	...	4,232	6,133	10,365
7	Simla ...	...	32	32	...	...	68	68
8	Kángra ...	23,923	108	24,031	...	33	13,313	13,346
9	Hoshiárpur ...	29,763	346	30,109	...	4,740	2,556	7,296
10	Juilundur ...	15,111	...	15,111	...	...	6,224	6,224
11	Ludhiána ...	39,262	465	39,727	...	...	862	862
12	Ferozepore ...	49,156	357	49,513	...	...	10,876	10,876
13	Lahore ...	28,834	19	28,853	...	500	5,530	6,030
14	Amritsar ...	40,458	223	40,681	...	300	5,331	5,631
15	Gurdáspur ...	32,599	218	32,817	...	1,003	10,266	11,269
16	Montgomery ...	173	108	281	...	8,894	8,257	17,151
17	Siálkot ...	22,632	115	22,747	...	2,083	24,243	26,326
18	Gujránwála ...	28,881	77	28,958	...	201	5,496	5,697
19	Ráwalpindi ...	24,609	...	24,609	...	...	1,059	1,059
20	Jhelum ...	41,959	...	41,959	...	77	3,948	4,025
21	Gujrát ...	16,864	330	17,194	...	25	...	25
22	Shahpur ...	20,077	76	20,153	...	660	500	1,160
23	Mooltan ...	53,673	108	53,781	...	1,206	8,811	10,017
24	Muzaffargarh ...	8,520	...	8,520	...	...	...	...
25	Jhang ...	41,939	108	42,047	...	...	11,961	11,961
26	Miánwáli ...	2,482	...	2,482	...	800	1,154	1,954
27	Dera Gházi Khan ...	9,573	72	9,645	...	...	4,281	4,281
Total ...		7,02,382	3,925	7,06,307	2,892	42,748	1,53,158	1,98,798

71.

in the Punjab during the year 1901-02—concluded.

INTEREST ON DEBT.			BALANCE.				REMARKS.	Serial No.
On account of last year.	On account of current year.	Total.	Total Expenditure.	Amount transferred to North-West Frontier Province.	Actual Balances.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	1,48,622	...	— 7,995	1,40,627	1	
...	1,02,634	...	14,780	1,17,414	2	
...	1,00,032	...	37,482	1,38,414	3	
...	1,23,298	...	30,572	1,53,870	4	
3,524	...	3,524	1,44,246	...	22,145	1,66,391	5	
...	1,58,270	...	13,324	1,71,603	6	
...	2,135	...	1,764	3,899	7	
...	1,19,577	...	29,751	1,49,328	8	
...	2,24,081	...	— 30,009	1,94,072	9	
...	2,19,015	...	— 74,373	1,45,542	10	
...	1,12,868	...	59,796	1,72,664	11	
...	1,42,535	...	93,361	2,35,896	12	
...	90,488	...	46,587	1,46,075	13	
...	1,48,404	...	25,189	1,73,593	14	
...	2,05,122	...	53,271	2,58,393	15	
...	57,814	...	48,998	1,06,812	16	
...	2,85,829	...	— 68,953	2,16,886	17	
...	1,31,601	...	33,588	1,65,189	18	
...	1,07,945	...	31,387	1,39,332	19	
...	1,04,805	...	4,263	1,09,069	20	
...	86,318	...	44,704	1,31,022	21	
...	86,958	...	7,582	94,540	22	
...	1,45,368	...	5,693	1,51,061	23	
...	66,892	...	15,183	27,075	24	
...	1,43,093	...	1,77,128	3,21,121	25	
...	18,606	...	287	18,893	26	
...	67,409	...	A + 9,000 15,217	82,626	27	
3,524	...	3,524	33,55,685	...	6,39,722	39,95,407		

Liabilities—Balance of loans repayable Rs. 85,204.

A. Rs. 4,000 transferred from Bannu District Board and Rs. 5,000 transferred from Dera Ismail Khan District Board.

