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DISTRICT REPORT
ON THE
ADMINISTRATION AND ACCOUNTS
OF THE
DISTRICT BOARDS
IN THE
PUNJAB

FOR THE YEAR

1905-1906.

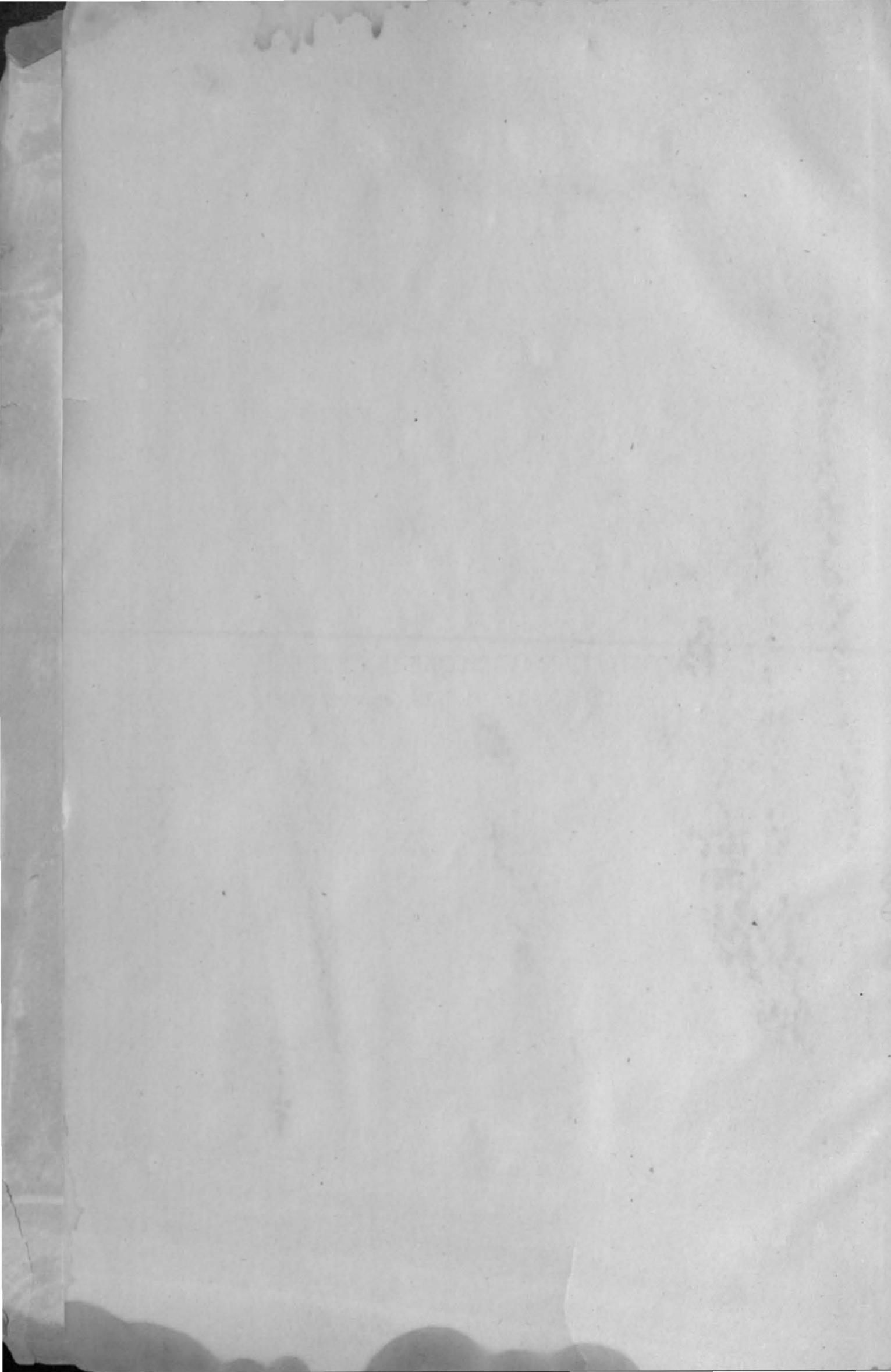
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Lahore:
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REPORT
ON THE
ADMINISTRATION AND ACCOUNTS OF THE
DISTRICT BOARDS, PUNJAB, 1905-06.

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The district reports on the administration and accounts of the district boards in the Punjab for the year 1905-06.

REMARKS :—

PART I.—CONSTITUTION OF DISTRICT BOARDS.

1. The year has been singularly uneventful, and there is hardly any event of interest to chronicle.

(a).—The only new board created in the year under report was that of Lyallpur; the district board of Jhang was reconstituted. A report on the desirability of abolishing local boards in Ferozepore reached Government during the year, but final orders were not passed within the period of report.

(b) and (c).—There are no alterations in boundaries to record, nor were there any important changes in the system of appointing members. Of a total number of 1,110 district board members, 20 per cent. hold *ex-officio* seats, 46 per cent. are nominated, and 34 per cent. elected. Six per cent. are Europeans and 23 per cent. officials.

(d).—Except in Karnal, Ludhiana and Sialkot the elections for district and local boards awaken little interest. The elective system is practically not existent in the Rawalpindi and Multan divisions, and how little is it appreciated in the other divisions may be gathered from the fact that for 265 seats there were only 44 contests. The percentage of voters who exercised their franchise varies from 24 to 78, but in four districts with 63 vacancies there was no poll at all. From Gujranwala the Deputy Commissioner reports that appointment is preferred to election. The Commissioner of Lahore ascribes this apathy to the fact that members feel that they individually, and the boards as a whole, have no power, and suggests that the boards should be composed mainly of zaildars, and that a seat on the board should be combined with a definite local authority.

(e).—In Ambala the failure of candidates to come forward for election has slightly altered the proportion between the numbers of elected and appointed members, but the disproportion is not serious.

(f).—The Sialkot district board held 11 meetings during the year, and the Ludhiana board 9, but in most districts the boards met only 4 or 5 times. The attendance at meetings was generally fair. In some districts, as Gurdaspur, Ambala, Sialkot and Rawalpindi, it was distinctly good. The Lieutenant-Governor observes that in spite of the remarks made upon last year's report the district board of Jullundur only met three times, and the Chairman's explanation will be awaited.

(g).—The general working of the boards is on the whole reported to be satisfactory, and intervention by controlling officials has hardly ever been required. In Ambala, however, it is observed that the members, though they attend meetings, do not realise the responsibility of their duties, and cannot be trusted with any executive powers. The Deputy Commissioner of Rohtak reports that the members regard their position as one to which a certain amount of prestige attaches, and that their advice is often valuable: they are, however, useful more as a means of educating the people in local self-government than as an administrative body.

The Deputy Commissioner of Sialkot writes in much the same strain. The district board facilitates discussion on matters of general interest, and enables the district officer to gauge the requirements of the various portions of his district: but there is little business for the local boards, and much of the

time of the district board is taken up with the purely formal duty of sanctioning expenditure demanded by the various departments of Government. Similarly, the Deputy Commissioner of Gujranwala reports that the non-official agency can be utilized only in a very contracted field. Commenting on this, the Commissioner writes that it is the sense of impotence which neutralises the value of the members; personal interest and initiative cannot combat the encroachments of powerful departments, and though the principle of local self-government is not affected, as such government exists only in name, "an important driving force is sacrificed." The Lieutenant-Governor hopes that the distribution of the yearly grant of 6½ lakhs which will be allotted by Commissioners with due regard to the needs of each board, will go far to remedy the present state of things. The universal complaint that communications and public works are starved, should now disappear, and it is anticipated that with sufficient funds to meet the needs of the locality, the boards will find scope for internal development, suited to their requirements, which will elicit more interest and energy from the members than has hitherto been natural or possible.

(h).—The rules framed during the year call for no comment.

PART II.—ACCOUNTS.

2. *Audit.*—The work of audit really commenced on the 22nd July 1904, but as the audit staff is required to review the accounts of 434 local bodies in the Punjab and the North-West Frontier Province, it was not possible to audit the accounts of all the district boards during the year. The audit has, however, so far as it has been possible to carry it out, achieved useful results. Necessary action has been taken in each case of irregularity reported. The most noticeable cases were at Ambala and Hoshiarpur. In both instances the irregularity was connected with outlay on public works, an item of expenditure which would appear to afford special facilities for fraud. It is essential, therefore, that special attention should be given by district boards to the expenditure on this account. The Examiner has reported that the whole system of accounts requires to be placed on a proper basis, and has proposed to lay before Government, as soon as possible, a simple code of accounts which will be drawn up on lines somewhat similar to those which have been adopted for municipalities.

3. *Balances.*—The closing balances on 31st March 1906 amounted to Rs. 13,00,000 against Rs. 12,74,000 in the previous year. None of the district boards overdrifted its balance, but the district boards of Kangra and Sialkot were unable to maintain the prescribed minimum balance of 10 per cent. of the receipts during the year. This was due to the remission and suspension of land revenue in the case of the former and to arrear adjustments in the latter.

4. *Income and expenditure.*—Excluding debt head transactions, the total income for the year amounted to Rs. 31,84,000 against Rs. 33,59,000 in the previous year, showing a decrease of Rs. 1,75,000. The expenditure rose from Rs. 31,81,000 to Rs. 32,32,000, an increase of Rs. 51,000 in the year. The chief causes of this increase are noted below:—

(a). *VI Provincial Rates.*—The income fell from Rs. 25,42,000 to Rs. 22,97,000. The decrease of Rs. 2,45,000 is spread over several districts, but occurred mainly in the districts of the Delhi division owing to the recovery in the year 1904-05 of a large amount of arrears of land revenue suspended in the preceding years, and to the suspension of land revenue in the year under report on account of scarcity of rainfall. As regards other districts the decrease was due in Kangra to the remission of land revenue in the tahsils affected by the earthquake of April 1905, and in Montgomery, Lahore, Gurdaspur, Sialkot and Jhelum and in the districts of the Multan division to the suspension of land revenue on account of the failure of cotton crops.

(b). *XVII Police.*—The receipts under this head rose from Rs. 67,000 to Rs. 77,000. The increase of Rs. 10,000 occurred mainly in the Lyallpur district and is nominal—the Lyallpur district having been constituted from 1st December 1904, the comparison is virtually with four months of the previous year.

(c). *XIX and 22 Education.*—The income and expenditure under this head amounted to Rs. 1,23,000 and Rs. 8,12,000 against Rs. 1,19,000 and Rs. 7,12,000 in the previous year, showing an increase of Rs. 4,000 and Rs. 1,00,000, respectively, which is due mainly to the opening of new primary schools in the province, towards which an annual assignment of 3 lakhs is made by the Government of India.

(d). *XX and 24 Medical.*—The income under this head has fallen from Rs. 36,000 to Rs. 35,000, a decrease of Rs. 1,000 only, which is due mainly to smaller receipts from sale of plague stores.

The expenditure (excluding plague charges) amounted to Rs. 3,60,000 against Rs. 3,52,000. The increase of Rs. 8,000 is due chiefly to the fact that in the preceding year only four months' charges were shown against Lyallpur, and partly (1) to the opening of a new dispensary at Bhulwal in the Shahpur district and (2) to the grant of Rs. 1,500 by the district board, Hissar, to the Sirsa municipality for the maintenance of a dispensary in that town. The total expenditure on plague measures in local areas amounted to Rs. 44,000 against Rs. 23,000 in the previous year; but in view of the decision of Government to bear part of the charges where the financial condition of the boards necessitated this step, only Rs. 42,000 were adjusted in the year under review against Rs. 21,000 in the previous year, the difference having been finally classed as provincial expenditure.

(e). *XXI and 26 Scientific and other Minor Departments.*—The receipts under this head amounted to Rs. 1,37,000 against Rs. 1,05,000 in the previous year. The increase of Rs. 31,000 has occurred mainly under the head "Public exhibitions and fairs," due to successful sales at the cattle fairs in the districts of Hissar, Rohtak, Gurgaon and Sialkot. The larger sales at Rohtak were due to the drought, while those at Gurgaon are nominal, the attendance at the fairs held in the previous year having been affected by the prevalence of plague. The expenditure amounted to Rs. 1,98,000 against Rs. 1,55,000 in the preceding year, showing an increase of Rs. 43,000, due chiefly to a growing interest in cattle breeding and to larger outlay in Gujranwala, Attock and Mianwali in the maintenance of gardens.

(f). *29 Superannuation Allowances and Pensions.*—The payments made during the year amounted to Rs. 6,000 against Rs. 3,000 in the preceding year. This is a fluctuating item, depending on the number of officials retiring during a year and the gratuities awarded.

(g). *XXIII and 30 Stationery and Printing.*—The income and expenditure under this head fell from Rs. 4,000 and Rs. 23,000 to Rs. 2,000 and Rs. 21,000 respectively. The decrease of Rs. 2,000 on both sides of the account is nominal, and is due to the revision of the method previously followed by the Gurdaspur district board in accounting for its receipts and expenditure.

(h). *XXV and 32 Miscellaneous.*—The receipts were nearly the same as in the preceding year. The expenditure, however, rose from Rs. 29,000 to Rs. 45,000 during the year under review, owing to charges incurred by the district board, Hissar, in the improvement and renovation of certain *mandis* established by that body in the years 1902-03 and 1904-05.

(i). *XXX and 43 Irrigation, Minor Works and Navigation.*—There was a falling-off of Rs. 5,000 in the income due to the shrinkage of irrigated areas owing to deficient rain.

The expenditure amounted to Rs. 34,000 against Rs. 26,000 in the previous year. The increase occurred mainly in the Karnal district, and is due to (1) the excavation of a channel from the Markanda to Sansa jhil and a big earth-work embankment on the bank of the jhil to prevent the Markanda water running into the Sarsuti nadi, (2) altering the head reach of Ghuna rajbaha, and (3) the construction of Kaithal minor.

(j). *XXXII and 45 Civil Works.*—The receipts under this head amounted to Rs. 3,51,000 as compared with Rs. 4,04,000 in the previous year, showing a decrease of Rs. 53,000, which is due mainly to abnormal receipts from the sale-proceeds of shop-sites, *mandis* and markets in the previous year.

The total outlay on Civil Works amounted to Rs. 10,96,000 against Rs. 10,29,000 in the preceding year, and was spread over the heads "Public Works" (Rs. 9,34,000) and "Miscellaneous" (Rs. 1,62,000). Of the outlay on works, Rs. 8,54,000 were spent by civil agency and audited by the Accountant-General, and the remainder (Rs. 80,000) was incurred by the Provincial Public Works Department and adjusted on the books of the Examiner of Public Works Accounts. Of the total outlay, Buildings absorbed Rs. 2,29,000 (Original works Rs. 1,28,000 and Repairs Rs. 1,01,000); Communications Rs. 5,41,000 (Original works Rs. 1,65,000 and Repairs Rs. 3,76,000); 'Other works of improvement' Rs. 69,000; Establishment and Contingencies Rs. 92,000, and Tools and Plant Rs. 2,000.

The more important works executed during the year were—

	Rs.	
<i>Karnal.</i> —School building at Pundri and Civil Surgeon's office at Karnal...	... ... 6,000
<i>Ferozepore.</i> —Muktsar-Hithar feeder channel for 9 villages in Muktsar tahsil	... 8,000	
<i>Lahore.</i> —Masonry bridge on the Rabi nullah near Hudian	... ... 5,000
<i>Gujrat.</i> —{ Serai at Chillianwala	... ... 5,000
	{ Dawara bridge on the Gujrat-Jalalpur road	4,000
<i>Muzaffargarh.</i> —District board office	... ... 6,000

Under the head "Miscellaneous" is adjusted the establishment and contingent expenditure on staging bungalows and serais (Rs. 23,000), ferries (Rs. 11,000), refunds (Rs. 5,000), and expenses on roadside trees (Rs. 1,24,000).

(k). *Contribution.*—This is the head through which the financial relations between the Provincial Government and district boards are adjusted. Compared with the previous year there is an increase of Rs. 86,000 on the receipt side, which is due to special grants made by Government for the development of primary education. On the expenditure side there is a decrease of Rs. 2,18,000 which is due chiefly to the special grants for primary education made from provincial revenues and partly to a decrease in local rate owing to suspensions of land revenue.

The transactions under this head would have been greater but for the delay in making over the special contribution of $6\frac{1}{2}$ lakhs assigned annually by the Government of India for the use of district boards. The grant has, however, been made in the current year, and will, with the relief arising from the stoppage from the 1st April 1906 of the dâk charges hitherto paid to provincial

revenues, materially benefit the finances of these bodies. The arrear contributions which were due to Government on the 31st March 1906 amounted to Rs. 45,000 against Rs. 92,000 on the 31st March 1905.

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 His Honour the Lieutenant-Governor,

W. M. HAILEY,

Offg. Secretary to Government, Punjab.

YANKEE DODGE

BY JAMES A. COOPER.

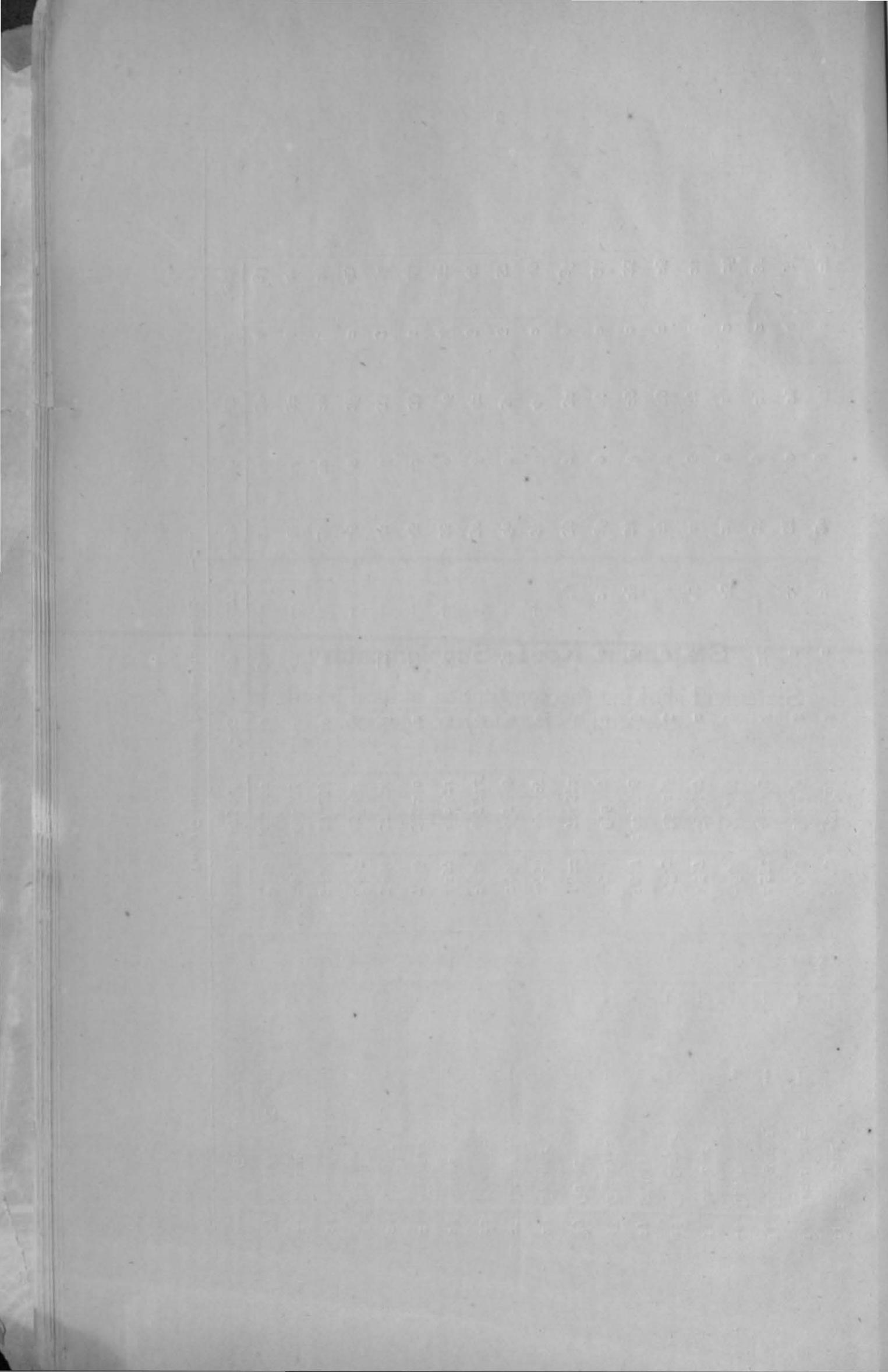
No. I.

Statement showing the constitution of District Boards
in the Punjab for the year 1905-06.

STATEMENT NO. I.

Statement showing the constitution of District Boards in the Punjab for the year 1905-06.

Serial No.	Names of district boards.	Act under which constituted. of 1883.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS OF THE BOARD.								REMARKS.
					<i>Ex-officio.</i>	a Nominated.	b Elected.	c Total.	d Officials.	e Non-officials.	f Europeans and Eurasians.	g Natives.	
1 Hissar...	...		5,180	682,591	12	3	31	46	12	34	4	42	
2 Rohtak	...		1,803	578,325	7	36	2	45	7	38	1	44	
3 Gurgaon	...		1,984	678,503	8	7	30	45	8	37	2	43	
4 Delhi		1,290	450,248	7	2	19	28	7	21	3	25	
5 Karnal	...		3,148	883,225	10	7	31	48	10	38	3	45	
6 Ambala	...		1,857	739,173	10	5	22	37	10	27	3	34	
7 Simla		101	19,324	The Deputy Commissioner exercises the power of the District Board, Simla.								
8 Kangra	...		3,856	743,124	8	4	25	37	13	24	8	29	
9 Hoshiarpur	...		2,236	923,261	4	8	24	36	8	28	2	34	
10 Jullundur	...		1,351	801,780	9	3	24	36	9	27	3	33	



Statement No. I—Supplementary.

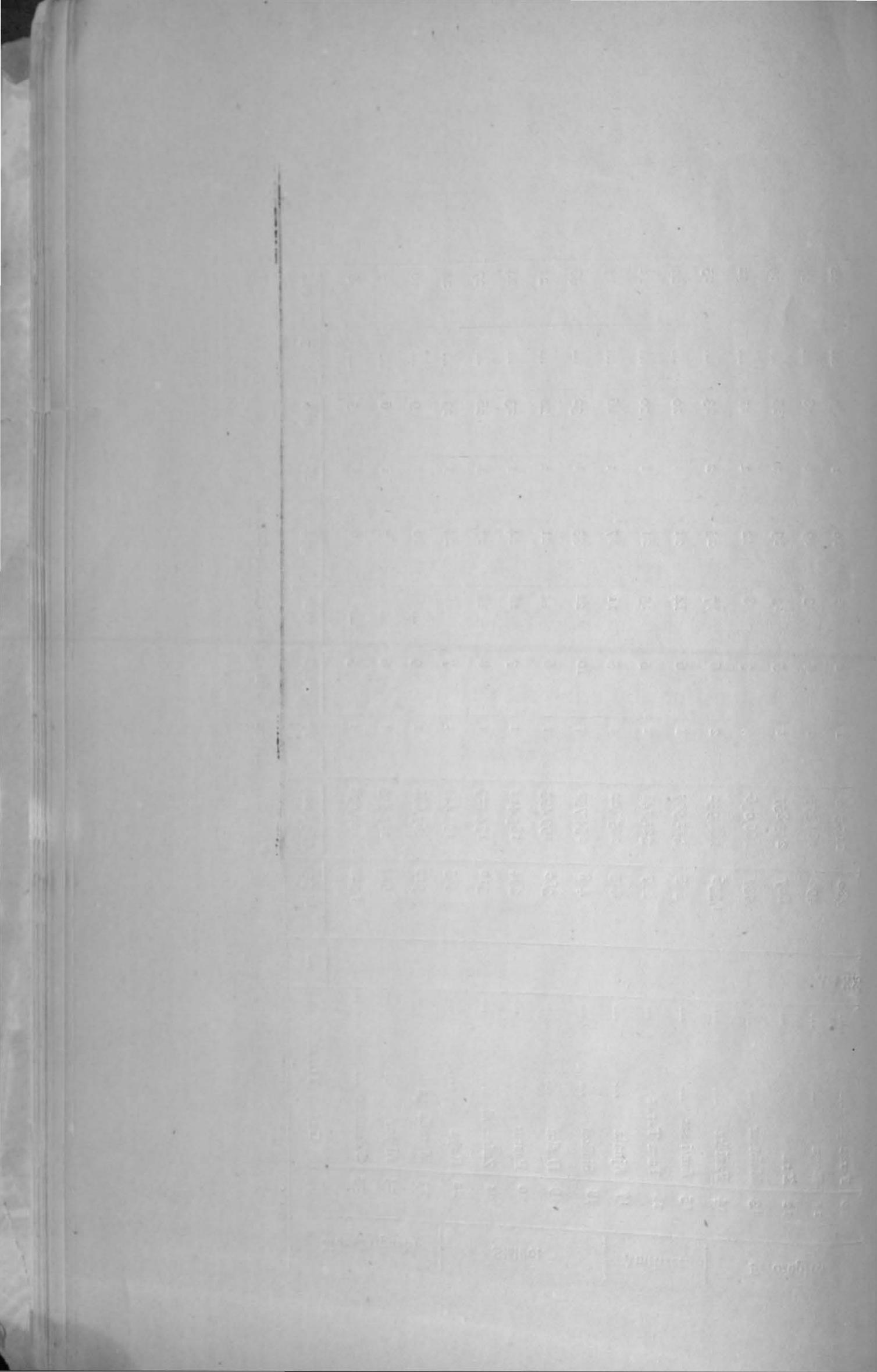
Statement showing the constitution of local boards in
the Punjab for the year 1905-06.

STATEMENT NO. I - SUPPLEMENTARY.

Statement showing the constitution of local boards in the Punjab for the year 1905-06.

NUMBER OF MEMBERS OF THE BOARD.										REMARKS.
	1	2	3	4	5	6	7	8	9	
Hosliarpur.										
Kangra.										
Names of districts.										
Serial No.	1	Nurpur	***	***						
Names of local boards.	2	Kangra	***	***						
Area in square miles.	3	Dera	***	***						
Act under which constituted.	4	Hamirpur	***	***						
Population within the area.	5	Palampur	***	***						
Ex-officio.	6	Hoshiarpur	***	***						
Nominatee.	7	Dasuya	***	***						
Officials.	8	Gharshankar	***	***						
Non-officials.	9	Una	***	***						
Elected.										
Total.		525	93,357	1	5	13	19	1	18	19
European and Eurasians.									***	
Native.										15
		429	113,555	1	4	10	15	1	14	15
		516	125,536	1	7	16	24	1	23	24
		601	161,424	1	5	13	19	1	18	19
		443	132,955	1	4	11	16	1	15	13
		508	233,723	1	8	18	27	1	26	27
		501	212,646	1	7	19	27	1	26	27
		510	261,468	1	6	18	25	1	24	25
		717	215,424	1	6	19	26	1	25	26

	Ferozepore.	10	Ferozepore...	...	...	480	116,510	1	2	7	10	1	9	...	10
		11	Moga	...	...	498	164,375	2	4	13	19	1	18	...	19
		12	Zira	...	...	807	245,857	1	5	13	19	1	18	...	19
		13	Muktsar	...	...	937	166,056	1	3	8	12	1	11	...	12
		14	Fazilka	...	...	1,356	188,952	2	6	17	25	2	23	...	25
	Amritsar.	15	Amritsar	...	...	545	312,997	1	6	14	21	1	20	...	21
		16	Tarn Taran	...	...	597	321,148	1	5	15	21	1	20	...	21
		17	Ajnala	...	...	415	205,402	1	5	11	17	1	16	...	17
		18	Sialkot	...	...	428	254,732	1	10	22	33	1	32	...	33
	Sialkot.	19	Daska	...	...	360	199,493	1	6	14	21	1	20	...	21
		20	Pasrur	...	...	394	185,411	1	7	16	24	1	23	...	24
		21	Zafarwal	...	...	310	174,229	1	8	18	27	1	26	...	27
		22	Raya	...	...	485	193,440	1	7	16	24	1	23	...	24
	Muzaffargarh.	23	Muzaffargarh	...	...	912	167,688	1	9	...	10	1	9	...	10
		24	Alipur	...	...	924	125,553	1	6	...	7	1	6	...	7
		25	Sinanwan	...	...	1,321	100,098	1	5	...	6	1	5	...	6
		GRAND TOTAL		...	...	14,519	4,672,029	27	146	321	494	26	468	3	491



No. II.

Statement showing the income of the District Boards
in the Punjab during the year 1905-06.

Statement showing the income of the Disty

Serial No.	Names of District Boards.	Closing balance of last year.	I—LAND REVENUE	
			Rs.	Rs.
1	Hissar	1,01,328		
2	Rohtak	44,883		
3	Gurgaon	23,771		
4	Delhi	28,970		
5	Karnal	87,345		
6	Ambala	24,506		
7	Simla	3,512		
8	Kangra	21,410		
9	Hoshiarpur	55,613		
10	Jullundur	10,453		
11	Ludhiana	39,115		
12	Ferozepore	1,44,200		
13	Montgomery	29,176		
14	Lahore	60,304		
15	Amritsar	28,303		
16	Gurdaspur	70,785		
17	Sialkot	9,915		
18	Gujranwala	56,999		
19	Gujrat	47,509		
20	Shahpur	37,222		
21	Jhelum	29,751		
22	Rawalpindi	21,669		
23	Attock	44,375		
24	Mianwali	7,340		
25	Lyallpur	76,588		
26	Jhang	1,04,662		
27	Multan	42,072		
28	Muzaffargarh	16,380		
29	Dera Ghazi Khan	6,438		
	Total	12,74,594		
	Total for 1904-05	10,79,725		

NOTE.—The difference between the opening balances shown in this statement and the closing balances shown in the year's statement are due to adjustments made in the accounts for 1904-05 after the despatch of the accounts, as well as to correction of balances on account of omissions of fractions of rupees.

Boards in the Punjab during the year 1905-06.

VI—PROVINCIAL RATES.						XII—INTEREST.			XIII—POST OFFICE.			NAMES OF DISTRICT BOARDS.		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.	Rs.			
63,589	...	...	63,589	...	...	...	...	...	...	...	...	Hissar	...	1
66,215	...	...	66,215	...	...	...	...	...	...	...	...	Rohtak	...	2
69,378	...	...	69,378	...	...	...	...	...	...	...	...	Gurgaon	...	3
65,413	...	...	65,413	...	...	...	...	...	...	...	...	Delhi	...	4
93,940	...	...	93,940	...	...	...	...	...	...	...	...	Karnal	...	5
93,749	...	...	93,749	...	...	...	...	...	...	...	...	Ambala	...	6
1,312	...	...	1,312	...	...	...	...	...	...	...	...	Simla	...	7
66,236	...	...	66,236	...	...	244	244	...	...	...	...	Kangra	...	8
1,20,761	...	...	1,20,761	...	...	17	17	...	...	...	...	Hoshiarpur	...	9
1,24,358	...	...	1,24,358	...	...	244	244	...	...	...	...	Jullundur	...	10
92,772	...	...	92,772	98	98	698	796	...	...	...	...	Ludhiana	...	11
1,05,773	...	...	1,05,773	...	...	...	...	...	...	...	...	Ferozepore	...	12
35,158	...	...	35,158	...	...	209	209	...	...	...	...	Montgomery	...	13
84,140	...	...	84,140	...	...	...	...	...	...	...	...	Lahore	...	14
1,05,914	...	...	1,05,914	...	...	...	...	...	...	...	...	Amritsar	...	15
1,28,636	...	...	1,28,636	...	...	70	70	...	...	...	...	Gurdaspur	...	16
1,24,880	...	...	1,24,880	...	...	35	35	...	...	...	...	Sialkot	...	17
1,06,597	...	...	1,06,597	...	...	35	35	...	...	...	...	Gujranwala	...	18
74,704	...	...	74,704	44	44	...	44	...	...	...	...	Gujrat	...	19
64,996	...	...	64,996	...	...	44	44	...	...	...	...	Shahpur	...	20
62,999	...	...	62,999	...	...	44	44	...	...	...	...	Jhelum	...	21
48,560	...	...	48,560	...	...	...	...	...	...	...	...	Rawalpindi	...	22
51,357	...	...	51,357	...	...	...	...	...	...	...	...	Attock	...	23
34,724	...	...	34,724	143	143	...	...	...	...	...	...	Mianwali	...	24
1,58,122	...	...	1,58,122	...	...	...	143	...	...	...	...	Lyallpur	...	25
60,326	...	...	60,326	178	178	107	285	3,565	...	3,565	...	Jhang	...	26
88,791	...	...	88,791	...	...	...	...	...	...	...	...	Multan	...	27
58,516	...	...	58,516	...	...	...	...	...	...	...	...	Muzaffargarh	...	28
45,245	...	...	45,245	...	...	...	...	5,410	...	5,410	...	Dera Ghazi Khan.	...	29
22,97,161	...	...	22,97,161	463	463	1,747	2,210	8,975	...	8,975	Total.			
25,41,740	...	...	25,41,740	499	499	1,179	1,678	10,220	...	10,220	Total for 1904-05			

Statement showing the income of the District Boards

Serial No.	Names of District Boards.	XVII—POLICE.			School fees.			XIX—EDUCATION.	
		Receipts under Cattle Trespass Act.	Training and special schools.	High schools.	Secondary schools.	Primary schools.	Total.	Contributions.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	4,101	...	372	560	932	163		
2	Rohtak	1,503	...	1,856	971	2,827	...		
3	Gurgaon	1,784	...	2,369	1,199	3,568	...		
4	Delhi	3,441	...	1,054	1,078	2,132	408		
5	Karnal	6,243	...	1,051	924	1,975	...		
6	Ambala	2,343	...	1,723	1,445	3,168	395		
7	Simla	...	...	...	174	174	...		
8	Kangra	2,975	...	852	764	1,616	45		
9	Hoshiarpur	5,447	...	5,911	3,560	9,471	3,300		
10	Jullundur	733	...	962	2,866	3,828	312		
11	Ludhiana	2,639	...	5,083	1,946	7,029	240		
12	Ferozepore	4,006	...	3,693	1,456	5,149	98		
13	Montgomery	...	...	1,512	548	2,060	48		
14	Lahore	...	...	1,153	1,303	2,456	637		
15	Amritsar	3,383	...	4,742	2,310	7,052	...		
16	Gurdaspur	6,847	...	1,143	2,471	3,614	210		
17	Sialkot	2,877	...	8,385	4,673	13,058	706		
18	Gujranwala	3,814	...	3,789	3,052	6,841	95		
19	Gujrat	1,193	...	1,485	3,030	4,515	342		
20	Shahpur	7,407	...	3,912	2,250	6,162	204		
21	Jhelum	2,155	...	5,128	2,368	7,496	168		
22	Rawalpindi	1,823	...	3,579	1,682	5,261	101		
23	Attock	1,696	...	2,238	817	3,055	1,278		
24	Mianwali	...	...	...	782	782	588		
25	Lyallpur	5,049	...	...	515	515	...		
26	Jhang	1,972	...	1,066	835	1,901	144		
27	Multan	3,414	...	274	584	858	...		
28	Muzaffargarh	...	...	154	64	218	180		
29	Dera Ghazi Khan	...	...	221	92	313	502		
	Total	76,845	...	63,707	44,319	1,08,026	10,169		
	Total for 1904-05	67,428	...	65,978	40,346	1,06,324	10,532		

II.

in the Punjab during the year 1905-06—continued.

TION.

XX—MEDICAL.

Miscellaneous.				XX—MEDICAL.								Names of District Boards.		Serial No.
Sale proceeds of books.	Miscellaneous.	Total.		Hospital and dispensary receipts.	Medicines sold by Civil Surgeons.	Income from Endowments.	Contributions.	Sanitary fees and fines.	Other receipts.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
18	1,100	29	2,200	...	32	32	2,261	Hissar	...	1
5	23	2,850	24	...	204	...	89	89	32	32	337	Rohtak	...	2
8	8	3,576	172	...	423	...	45	45	45	45	640	Gurgaon	...	3
25	25	2,565	...	45	45	45	Delhi	...	4
19	19	1,994	528	...	6,820	...	650	650	650	8,008	Karnal	...	5	
54	54	3,617	215	...	562	...	28	28	28	805	Ambala	...	6	
...	...	174	2	2	2	Simla	...	7
128	128	1,789	16	...	276	...	32	32	32	324	Kangra	...	8	
134	125	12,906	586	...	1,943	...	476	476	476	2,005	Hoshiarpur	...	9	
53	53	4,193	5	...	...	...	...	28	28	33	Jullundur	...	10
14	16	7,285	85	...	...	...	204	204	204	289	Ludhiana	...	11
33	33	5,280	22	...	...	...	...	...	...	22	Ferozepore	...	12
3	3	2,111	255	...	450	10	15	15	25	730	Montgomery	...	13	
...	...	3,093	...	...	1,738	...	...	...	...	1,738	Lahore	...	14
51	51	7,103	45	...	500	...	...	...	...	545	Amritsar	...	15
31	31	3,855	101	...	1,830	...	111	111	111	2,042	Gurdaspur	...	16	
5	253	258	14,022	61	...	960	...	74	74	1,095	Sialkot	...	17	
3,234	3,234	10,170	390	...	740	...	15	15	15	1,145	Gujranwala	...	18	
1	1	4,858	27	...	150	...	...	...	...	177	Gujrat	...	19
75	75	6,441	2,501	...	700	...	...	...	...	3,201	Shahpur	...	20
...	...	7,664	15	...	400	...	...	...	...	415	Jhelum	...	21
...	...	5,362	10	...	676	...	251	251	251	937	Rawalpindi	...	22	
54	54	4,387	45	...	1,188	...	1	1	1	1,234	Attock	...	23	
220	220	1,590	...	...	479	...	...	...	...	479	Mianwali	...	24
...	...	515	13	...	160	...	...	...	...	173	Lyallpur	...	25
32	32	2,077	35	...	307	...	20	20	20	362	Jhang	...	26	
54	56	914	22	...	2,114	...	2	2	2	2,138	Multan	...	27	
75	75	473	2	...	312	...	5	5	5	319	Muzaffargarh	...	28	
...	...	815	...	...	1,792	...	354	354	354	2,146	Dera Ghazi Khan.	...	29
28	4,556	4,584	1,22,779	5,206	26,979	10	2,432	2,442	34,627	Total.		
210	1,544	1,754	1,18,610	3,707	26,781	...	5,519	5,519	36,007	Total for 1904-05		

Statement showing the income of the District Board

Serial No.	Names of District Boards.	XXI—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.									
		Botanical and other public garden receipts.	Veterinary receipts.	Receipts on account of experimental cultivation.	Horse fairs.	Cattle fairs.	Other exhibitions or fairs.	Total.	Miscellaneous.	Total.	
1	Hissar	3,107	10		20,862		20,862	96	24,942		
2	Rohtak	1,095	12		32,359	356	32,715	12	33,832		
3	Gurgaon	29	46		7,239		7,239	210	7,552		
4	Delhi...	...	210		8		462	470	...	68	
5	Karnal	705	1				1,152	1,152	2	1,802	
6	Ambala	521	138				566	566	19	1,221	
7	Simla...	201	...							20	
8	Kangra	172	206							48	
9	Hoshiarpur	584	154				101	101	48	548	
10	Jullundur	266	48				359	359	...	1,091	
11	Ludhiana	1,799	171							3	
12	Ferozepore	1,570	280				146	146	...	2,166	
13	Montgomery	581	9				22	22	805	2,656	
14	Lahore	3,479	31				452	452	...	1,020	
15	Amritsar	157	81				1,515	1,515	...	5,021	
16	Gurdaspur	4,302	26				26	26	...	21	
17	Sialkot	3,989	275				113	113	...	4,444	
18	Gujranwala	858	119				78	11,568	..	15,827	
19	Gujrat	215	63				343	1,732	9	2,721	
20	Shahpur	9,552	31					2	...	2	
21	Jhelum	2,347	243						25	9,625	
22	Rawalpindi	869	31				430	495	26	3,126	
23	Attock	1,491	...					5,561	22	6,422	
24	Mianwali	1,108	13	50				376	376	3	
25	Lyallpur	320	335	...					296	1,4296	
26	Jhang	712	22		594	3,119	777	4,490	6	5,146	
27	Multan	908	60				131	131	149	1,0149	
28	Muzaffargarh	634	...						95	6	
29	Dera Ghazi Khan	6	5	49					55	6	
Total		41,577	2,629	99	6,168	76,896	7,029	90,093	2,623	1,371	
Total for 1904-05		43,423	1,696	18	4,293	49,692	4,141	58,126	2,246	10,5	

II.

in the Punjab during the year 1905-06.—continued.

XXII—RECEIPTS IN AID OF SUPER- ANNUATION AND COMPASSIONATE ALLOWANCES.	XXIII—STA- TIONERY AND PRINTING.	XXV—MISCELLANEOUS.					NAMES OF DIS- TRICT BOARDS.	Serial No.
Contributions for pensions and gratuities.	Other Press receipts. Cost of lithographic work done by district board Presses for other de- partments.	Sale of old stores and materials.	Sale and rent of nazul lands and buildings.	Contributions.	Miscellaneous.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	102	202	...	930	18	1,150	Hissar	1
...	...	46	...	204	2	252	Rohtak	2
...	1,214	...	231	1,820	14	2,065	Gurgaon	3
...	1	...	25	610	100	735	Delhi	4
...	...	51	849	948	1,171	3,019	Karnal	5
...	522	134	655	Ambala	6
...	Simla	7
...	21	...	293	314	Kangra	8
...	...	133	...	1,195	87	1,414	Hoshiarpur	9
...	438	11	449	Jullundur	10
...	...	26	522	...	28	576	Ludhiana	11
...	...	90	...	398	150	638	Ferozepore	12
...	240	4	244	Montgomery	13
...	...	273	...	1,728	50	1,778	Lahore	14
...	...	33	...	1,150	14	1,197	Amritsar	15
...	1,692	2	1,694	Gurdaspur	16
...	...	93	...	528	109	730	Sialkot	17
...	...	36	...	1,260	55 ²	1,848	Gujranwala	18
...	1,287	520	48	1,855	Gujrat	19
...	...	247	...	...	62	309	Shahpur	20
...	...	1	...	360	60	421	Jhelum	21
...	1,014	469	1,483	Rawalpindi	22
...	...	71	...	...	154	225	Attock	23
...	29	...	...	1,586	79	1,665	Mianwali	24
...	...	10	...	...	12	22	Lyallpur	25
...	24	2	26	Multan	26
...	2,072	35	2,107	Muzaffargarh	27
...	Dera Ghazi	28
...	Khan.	29
...	1,619	1,038	2,935	19,239	3,687	26,899	Total.	
...	3,524	905	2,135	22,211	2,122	27,373	Total for 1904-05	

Statement showing the income of the District Boards

Serial No.	Names of District Boards.	XXVI— RAILWAYS.	XXX—Irriga- tion—Minor Works and Navigation.	XXXII—CIVIL			
			Gross receipts, Rs.	Local canal receipts, Rs.	Tolls on ferries, Rs.	In charge of Sale of buildings and other property (other than nazul). Rs.	Sale of stores and mate- rials. Rs.
1	Hissar	...	...	...	121	531	454
2	Rohtak	...	...	...	...	262	18
3	Gurgaon	...	...	5,705	3,214	183	...
4	Delhi	...	...	879	5,255	77	5
5	Karnal	...	...	18,647	9,465	97	41
6	Ambala	...	...	214	2,919	2	49
7	Simla	...	...	...	...	...	17
8	Kangra	...	...	...	16,982	18	...
9	Hoshiarpur	...	...	13	13,566	242	1
10	Jullundur	...	...	198	...	388	...
11	Ludhiana	...	...	...	5,330	1,890	...
12	Ferozepore	...	...	...	16,505	197	14
13	Montgomery	...	...	673	...	369	...
14	Lahore	...	...	...	7,110	207	...
15	Amritsar	...	...	...	15,862	4,015	...
16	Gurdaspur	...	...	...	...	...	31
17	Sialkot	...	...	1,415	7,132	335	...
18	Gujranwala	...	...	82	6,274	1,203	41
19	Gujrat	...	...	...	5,721	1,326	95
20	Shahpur	...	...	...	...	...	51
21	Jhelum	...	...	245	10,306	2,943	110
22	Rawalpindi	...	...	...	6,898	...	18
23	Attock	...	...	...	3,360	92	250
24	Mianwali	...	...	...	239	113	50
25	Lyallpur	...	...	...	...	52	58
26	Jhang	...	...	...	...	70	47
27	Multan	...	...	...	18,971	272	84
28	Muzaffargarh	...	...	52	10,807	245	4,000
29	Dera Ghazi Khan	...	...	...	...	8,254	61
	Total	...	...	28,123	1,66,037	23,440	4,979
	Total for 1904-05	...	...	33,147	1,52,073	23,305	1,386

in the Punjab during the year 1905-06--continued.

WORKS.

Civil Officers.

CONTRIBUTIONS										NAMES OF DISTRICT BOARDS.	Serial No.		
From Provincial to Local.					From other boards.								
Sale-proceeds of trees, grass, &c.	Staging bungalow fees.	Serai fees.			Receipts or savings from Public Works under Civil audit.	Total.	From Provincial to Local.	From other boards.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
309	...	161	17	1,596	...	1,596	...	...	...	Hissar	...
789	173	186	3	1,431	91	1,522	36	...	36	Rohtak	...		
2,413	140	433	...	6,388	20	6,408	704	333	1,037	Gurgaon	...		
1,377	927	148	...	7,925	31	7,956	1,300	702	2,011	Delhi	...		
1,127	429	766	...	11,933	92	12,025	36	...	36	Karnal	...		
3,301	...	145	23	6,407	659	7,066	11,385	...	11,385	Ambala	...		
...	...	...	...	...	...	4,956	...	4,956	...	Simla	...
757	385	211	96	18,450	869	19,319	...	...	...	Kangra	...
11,931	251	258	7	26,255	526	26,781	...	...	...	Hoshiarpur	...
5,274	...	949	35	6,646	...	11,501	...	...	...	Jullundur	...
3,945	...	320	2	11,501	...	23,807	36	...	36	Ludhiana	...		
6,042	...	800	173	23,717	90	1,200	5,475	...	5,475	Ferozepore	...		
271	...	390	...	1,030	170	1,2119	359	630	989	Montgomery	...		
3,714	13	130	945	12,119	...	12,119	...	...	...	Lahore	...
7,091	8	99	41	27,147	3,586	30,733	...	...	...	Amritsar	...
4,830	1,186	3,915	114	17,512	261	17,773	106	...	106	Gurdaspur	...		
31,856	...	425	...	39,894	1,284	41,178	...	188	188	Sialkot	...		
5,466	640	2,766	2	15,972	1,368	17,340	9,246	...	9,246	Gujranwala	...		
14,391	161	649	...	15,201	77	15,278	3,911	...	3,911	Gujrat	...		
1,257	183	735	162	15,714	...	15,714	86	113	199	Shabpur	...		
5,571	474	215	...	13,408	173	13,581	...	474	474	Jhelum	...		
2,446	3,260	804	...	10,070	128	10,198	30,323	1,924	32,247	Rawalpindi	...		
711	194	121	13	1,490	...	1,490	5,506	...	5,506	Attock	...		
181	...	117	...	391	18	409	11,196	...	11,196	Mianwali	...		
359	...	485	17	931	309	1,240	638	...	638	Lyallpur	...		
403	116	707	28	20,562	758	21,320	...	...	...	Jhang	...
497	...	320	127	15,999	...	15,999	...	173	173	Multan	...		
2,286	...	28	...	10,568	69	10,637	...	...	...	Muzaffargarh	...
168	3	...	...	171	130	301	5,925	...	5,925	Dera Ghazi Khan.	29
1,18,763	8,543	16,283	1,805	3,40,428	10,709	3,51,137	91,251	5,448	96,699	Total.			
1,09,217	8,901	14,398	2,377	3,97,686	6,438	4,04,124	5,465	4,487	9,952	Total for 1904-05			

Statement showing the income of the District Boards

Serial No.	Names of District Boards.	DEBT.					Total.
		Loans,	Investment accounts,	Deposits and advances,	District fund cheques issued, but not cashed.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	...	2,499	29,375	31,874
2	Rohtak ...	...	...	1,477	236	1,713
3	Gurgaon ...	...	...	...	5,699	5,699
4	Delhi ...	...	...	1,537	3,324	4,861
5	Karnal ...	...	...	637	20,521	21,158
6	Ambala ...	...	...	152	7,395	7,547
7	Simla ...	...	...	...	24	24
8	Kangra ...	...	...	609	25,475	26,084
9	Hoshiarpur ...	...	...	1,800	22,707	24,507
10	Jullundur ...	...	...	15,754	4,024	19,778
11	Ludhiana ...	...	135	...	2,374	2,509
12	Ferozepore ...	...	...	1,188	34,286	35,474
13	Montgomery ...	...	...	50	3,228	3,278
14	Lahore ...	...	...	...	47,965	47,965
15	Amritsar ...	...	...	...	4,680	4,680
16	Gurdaspur ...	...	...	55	10,486	10,541
17	Sialkot ...	...	...	...	3,753	3,753
18	Gujranwala ...	...	...	4	23,343	23,347
19	Gujrat ...	...	...	...	3,013	3,013
20	Shahpur ...	...	...	2,378	7,218	9,596
21	Jhelum ...	...	...	1,000	616	1,616
22	Rawalpindi ...	...	...	1,530	4,917	6,447
23	Attock ...	...	...	1,098	2,803	3,901
24	Mianwali ...	...	...	77	2,178	2,255
25	Lyallpur ...	...	...	300	10,577	10,877
26	Jhang ...	...	...	801	7,059	7,860
27	Multan ...	...	...	500	14,515	15,015
28	Muzaffargarh ...	...	...	...	...	...
29	Dera Ghazi Khan ...	...	...	...	4,871	4,871
Total		...	135	33,446	3,06,662	3,40,243	
Total for 1904-95		...	...	14,310	2,07,068	2,21,378

II.
in the Punjab during the year 1905-06—concluded.

Total income excluding opening balance. Rs.	Total income including opening balance. Rs.	Incidence of taxation per head of population. Rs. A. P.	Incidence of income (excluding balance) per head of population. Rs. A. P.	REMARKS.	NAMES OF DISTRICT BOARDS.	Serial No.
1,30,697	2,32,025	0 1 6	0 5 5		Hissar	1
1,08,242	1,53,125	0 1 9	0 4 3		Rohtak	2
1,05,030	1,28,801	0 1 8	0 3 1		Gurgaon	3
88,587	1,17,557	0 2 3	0 3 2		Delhi	4
1,66,930	2,54,275	0 1 9	0 3 3		Karnal	5
1,28,626	1,53,132	0 2 3	0 2 9		Ambala	6
6,669	10,181	0 1 1	0 5 6		Simla	7
1,17,812	1,39,222	0 1 5	0 2 5		Kangra	8
1,95,948	2,51,561	0 2 1	0 3 5		Hoshiarpur	9
1,57,875	1,68,328	0 2 5	0 4 3		Jullundur	10
1,19,927	1,59,042	0 2 9	0 3 4		Ludhiana	11
1,77,651	3,21,851	0 1 11	0 3 2		Ferozepore	12
50,514	79,690	0 1 3	0 1 9		Montgomery	13
1,55,313	2,15,617	0 1 5	0 2 8		Lahore	14
1,52,629	1,80,932	0 2 0	0 2 9		Amritsar	15
1,77,777	2,48,562	0 2 2	0 3 3		Gurdaspur	16
2,05,139	2,15,054	0 1 1	0 3 3		Sialkot	17
1,76,106	2,33,105	0 2 6	0 4 2		Gujranwala	18
1,04,188	1,51,697	0 1 6	0 2 4		Gujrat	19
1,19,300	1,56,522	0 2 6	0 3 11		Shahpur	20
93,914	1,23,665	0 2 1	0 3 3		Jhelum	21
1,12,366	1,34,035	0 1 8	0 3 9		Rawalpindi	22
71,862	1,16,237	0 1 11	0 2 9		Attock	23
53,746	61,086	0 1 6	0 2 8		Mianwali	24
1,81,990	2,58,578	0 4 9	0 5 9		Lyallpur	25
1,00,474	2,05,136	0 1 1	0 1 9		Jhang	26
1,27,486	1,69,558	0 2 4	0 2 9		Multan	27
70,660	87,040	0 2 1	0 3 3		Muzaffargarh	28
66,880	73,318	0 1 9	0 2 5		Dera Ghazi Khan.	29
35,24,338	47,98,932	0 2 2	0 3 1		Total.	
35,80,690	46,60,415	0 2 3	0 3 3		Total for 1904-05	



No. III.

Statement showing the expenditure of district boards
in the Punjab during the year 1905-06.

Statement showing the expenditure of dist.

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.
1 Hissar	Rs. 1,01,328	Rs. 1,30,697	22	...	Rs. 4
2 Rohtak	...	44,883	1,08,242	220	...	...	...
3 Gurgaon	...	23,771	1,05,030	...	...	...	...
4 Delhi	28,970	88,587	...	...	...	...
5 Karnal	...	87,345	1,66,930	...	...	...	...
6 Ambala	...	24,506	1,28,626	8	...	...	...
7 Simla	3,512	6,669	...	...	48	4
8 Kangra	...	21,410	1,17,812	35	...	...	...
9 Hoshiarpur	...	55,613	1,95,948	242	...	...	...
10 Jullundur	...	10,453	1,57,875	4	...	...	...
11 Ludhiana	...	39,115	1,19,927	6	...	...	...
12 Ferozepore	...	1,44,200	1,77,651	...	...	...	...
13 Montgomery	...	29,176	50,514	11	...	...	...
14 Lahore	...	60,304	1,55,313	...	...	...	...
15 Amritsar	...	28,303	1,52,629	...	...	...	...
16 Gurdaspur	...	70,785	1,77,777	18	...	...	...
17 Sialkot	...	9,915	2,05,139	...	...	...	...
18 Gujranwala	...	56,999	1,76,106	...	...	...	...
19 Gujrat	...	47,509	1,04,188	57	...	...	...
20 Shahpur	...	37,222	1,19,300	...	...	...	...
21 Jhelum	...	29,751	93,914	...	...	...	...
22 Rawalpindi	...	21,669	1,12,366	...	...	...	...
23 Attock	...	44,375	71,862	...	...	...	...
24 Mianwali	...	7,340	53,746	...	...	9	...
25 Lyallpur	...	76,588	1,81,990	...	...	...	...
26 Jhang	...	1,04,662	1,00,474	343	...	...	...
27 Multan	...	42,072	1,27,486	56	...	7,901	7,901
28 Muzaffargarh	...	16,380	70,660	...	...	...	...
29 Dera Ghazi Khan	...	6,438	66,880	1	...	120	120
				2	...	5,400	5,400
Total		Rs. 12,74,594	Rs. 35,24,338	Rs. 1,025	...	Rs. 13,478	Rs. 13,478
Total for 1904-05		Rs. 10,79,725	Rs. 35,80,690	Rs. 3,082	...	Rs. 11,623	Rs. 11,623

III.

boards in the Punjab during the year 1905-06.

18—GENERAL ADMINISTRATION.				20—POLICE.				NAMES OF DISTRICT BOARDS.	Serial No.		
GENERAL ESTABLISHMENT OF LOCAL FUNDS.				CATTLE-POUND CHARGES.							
Office establishment.	Office contingencies, including stationery purchased locally.	Total		Establishment.	Contingencies.	Refunds of cattle-pound collections.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
3,204	807	145	4,156	1,140	76	143	1,359	Hissar	1		
2,842	302	114	3,258	718	8	...	726	Rohtak	2		
5,149	1,099	131	6,379	885	13	...	898	Gurgaon	3		
3,885	517	105	4,507	1,740	51	9	1,800	Delhi	4		
5,095	529	113	5,737	2,852	139	258	3,249	Karnal	5		
4,393	587	140	5,120	562	32	...	594	Ambala	6		
77	61	60	198	..	...	...	...	Simla	7
4,155	598	330	5,083	612	24	71	707	Kangra	8		
4,469	857	180	5,506	1,233	15	65	1,313	Hoshiarpur	9		
4,285	305	90	4,680	228	4	42	274	Jullundur	10		
4,672	573	180	5,425	863	45	...	908	Ludhiana	11		
4,575	771	180	5,526	1,188	58	31	1,277	Ferozepore	12		
2,898	564	92	3,554	...	...	...	...	Montgomery	13
3,231	217	96	3,544	...	...	...	...	Lahore	14
4,308	376	278	4,962	600	72	...	672	Amritsar	15		
4,500	555	155	5,210	996	41	193	1,230	Gurdaspur	16		
7,907	1,007	211	9,125	939	67	17	1,023	Sialkot	17		
5,244	1,091	118	6,453	1,425	28	90	1,543	Gujranwala	18		
3,853	954	227	5,034	726	14	68	808	Gujrat	19		
5,500	1,101	208	6,809	1,344	39	292	1,675	Shahpur	20		
4,483	545	434	5,462	1,368	1	44	1,413	Jhelum	21		
3,709	548	207	4,464	768	7	50	825	Rawalpindi	22		
2,490	370	114	2,974	732	19	...	751	Attock	23		
2,932	507	78	3,577	...	...	...	...	Mianwali	24
3,818	2,493	375	6,686	963	20	57	1,040	Lyallpur	25		
4,118	1,394	10	5,522	790	12	26	828	Jhang	26		
3,316	440	236	3,992	1,210	13	38	1,261	Multan	27		
3,155	804	110	4,069	...	...	...	...	Muzaffargarh	28
3,048	450	110	3,608	...	...	...	...	Dera Ghazi Khan.	29
1,15,371	20,422	4,827	1,40,620	23,882	798	1,494	26,174	Total.			
1,12,882	20,794	3,834	1,37,510	23,817	624	1,163	25,604	Total for 1904-05.			

Statement showing the expenditure of district

Serial No.	Names of District Boards.	Maintenance and Management.							
		Grants to university.	Inspection.	Training and special schools.	Secondary schools.	Primary schools.	Zamindari Schools.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ...	666	...	2,573	11,802	956	15,331		
2	Rohtak ...	614	...	7,042	13,617	1,086	21,745		
3	Gurgaon ...	678	...	4,996	15,468	2,158	22,522		
4	Delhi ...	683	...	3,043	13,337	1,493	17,873		
5	Karnal ...	949	...	4,758	14,668	...	19,426		
6	Ambala ...	1,114	...	7,749	21,788	209	29,746		
7	Simla ...	181	...	...	3,784	...	3,784
8	Kangra ...	712	...	4,406	12,677	846	17,929		
9	Hoshiarpur ...	1,106	...	13,114	35,126	948	49,188		
10	Jullundur ...	1,163	...	3,706	28,522	960	33,188		
11	Ludhiana ...	660	2,589	10,569	18,093	1,321	29,983		
12	Ferozepore	868	...	5,675	14,030	722	20,427		
13	Montgomery ...	368	...	3,682	8,175	713	12,570		
14	Lahore ...	695	...	4,666	18,478	545	23,689		
15	Amritsar ...	1,090	...	11,718	16,457	448	28,625		
16	Gurdaspur	1,300	...	4,551	21,313	703	26,507		
17	Sialkot ...	1,473	...	15,071	29,205	1,637	45,913		
18	Gujranwala	1,235	...	4,502	21,871	1,904	28,277		
19	Gujrat ...	764	...	4,484	17,949	844	23,277		
20	Shahpur ...	774	...	5,282	16,168	941	22,391		
21	Jhelum ...	838	...	6,852	11,791	1,213	19,856		
22	Rawalpindi	659	...	4,856	21,718	729	27,303		
23	Attock ...	623	...	3,524	9,800	809	14,133		
24	Mianwali ...	492	...	1	10,015	624	10,640		
25	Layallpur ...	807	...	431	8,839	1,347	10,617		
26	Jhang ...	1,031	...	4,291	6,090	1,217	11,598		
27	Multan ...	458	...	1,618	14,195	674	16,487		
28	Muzaffargarh	572	1,182	1,472	9,856	...	11,328		
29	Dera Ghazi Khan	616	...	2,514	13,584	...	16,098		
Total		...	23,199	3,771	1,47,146	4,58,416	24,947	6,30,509	
Total for 1904-05		...	300	20,791	2,421	1,54,289	3,55,402	27,696	5,37,387

boards in the Punjab during the year 1905-06—continued.

TION.

24—MEDICAL.

Serial No.	NAMES OF DISTRICT BOARDS.									
	Grants-in-aid.	Scholarships.	Miscellaneous.	Refunds.	Total.	Hospitals and dispensaries.	Vaccination and establishment charges.	Sanitation Charges.	Total.	
1	960	924	...	17,890	5,847	3,136	...	3,136	Hissar	
2	2,355	2,080	556	...	27,350	8,537	1,928	72	Rohtak	
3	2,61	4,006	574	...	30,541	12,097	3,101	...	Gurgaon	
4	1,803	2,944	689	...	23,992	7,139	1,359	276	Delhi	
5	4,002	1,565	776	...	26,718	17,925	1,530	653	Karnal	
6	1,481	2,456	87	I	34,885	11,381	2,914	213	Ambala	
7	...	138	...	4,103	436	...	...	...	Simla	
8	536	1,053	885	...	21,115	11,899	2,868	211	Kangra	
9	3,663	2,525	1,301	...	57,783	16,846	2,137	300	Hoshiarpur	
10	5,638	3,69	...	43,358	11,563	1,155	774	1,929	Jullundur	
11	2,496	2,623	1,144	...	39,495	6,401	1,190	15	Ludhiana	
12	3,634	1,122	951	...	27,002	8,206	1,701	332	Ferozepore	
13	1,049	602	373	...	14,962	5,957	2,191	60	Montgomery	
14	1,579	2,653	686	...	29,302	8,024	3,059	312	Lahore	
15	2,724	2,303	729	...	35,529	9,832	2,617	...	Amritsar	
16	5,099	2,720	719	...	36,405	16,541	3,109	...	Gurdaspur	
17	7,839	2,358	2,656	...	60,239	13,562	3,095	283	Sialkot	
18	7,870	1,579	795	...	39,756	12,118	1,404	...	Gujranwala	
19	6,222	2,572	749	...	33,584	9,777	2,027	...	Gujrat	
20	837	945	807	...	25,754	10,512	1,870	60	Shahpur	
21	4,659	1,169	1,271	...	27,793	8,711	1,851	222	Jhelum	
22	4,833	1,194	331	...	34,330	4,939	1,692	755	Rawalpindi	
23	488	402	406	...	16,052	8,674	2,256	53	Attock...	
24	4,320	1,215	517	...	17,184	5,865	1,886	165	Mianwali	
25	1,833	26	251	...	13,534	13,338	2,485	...	Lyallpur	
26	1,008	914	743	...	15,294	8,541	1,636	...	Jhang	
27	1,325	1,137	326	...	19,733	9,884	2,683	243	Multan	
28	1,803	1,844	499	...	17,228	8,115	1,797	...	Muzaffargarh	
29	1,000	1,037	1,876	...	20,627	10,381	2,083	508	Dera Ghazi Khan	
	83,826	49,535	20,697	I	8,11,538	2,83,048	60,760	5,507	66,267	Total.
	81,704	50,627	18,500	46	7,11,776	2,78,299	56,043	5,716	61,759	Total for 1904-05.

Statement showing the expenditure of district boards

24—MEDICAL—CONCLUDED.

Serial No.	Names of District Boards.	Medical schools and colleges.	Grants for medical purposes—	Leper asylums.	Refunds.	Total.
1	Hissar ...	...	31	...	...	9,014
2	Rohtak ...	30	905	...	...	11,472
3	Gurgaon ...	...	600	...	...	15,798
4	Delhi ...	...	3,700	...	...	12,564
5	Karnal ...	120	965	56	...	21,249
6	Ambala ...	220	4,845	823	...	20,396
7	Simla ...	...	...	...	...	436
8	Kangra ...	...	...	442	1	15,421
9	Hoshiarpur ...	132	6,737	...	...	26,152
10	Jullundur ...	...	...	2,795	...	16,287
11	Ludhiana ...	...	1,197	...	...	8,803
12	Ferozepore ...	...	1,672	...	...	11,911
13	Montgomery ...	...	520	...	...	8,737
14	Lahore ...	...	4,545	...	...	15,940
15	Amritsar ...	116	4,554	...	...	17,155
16	Gurdaspur ...	...	1,878	...	36	21,528
17	Sialkot ...	30	513	2,181	...	19,664
18	Gujranwala ...	312	929	...	...	14,763
19	Gujrat ...	...	1,669	...	...	13,473
20	Shahpur ...	252	808	...	...	13,502
21	Jhelum ...	...	1,000	...	...	11,784
22	Rawalpindi ...	480	3,003	1,948	...	12,817
23	Attock ...	360	...	...	...	11,343
24	Mianwali ...	...	...	...	...	7,916
25	Lyallpur ...	...	...	...	...	16,344
26	Jhang ...	...	521	...	...	12,294
27	Multan ...	...	2,117	...	...	12,845
28	Muzaffargarh ...	10	35	...	...	9,912
29	Dera Ghazi Khan ...	...	...	...	...	12,972
Total		2,062	42,843	8,245	37	4,02,502
Total for 1904-95		1,365	22,620	9,024	14	3,73,081

III.
in the Punjab during the year 1905-06—continued.

26—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

PUBLIC EXHIBITIONS AND FAIRS.										NAMES OF DISTRICT BOARDS.		Serial No.													
Experimental cultivations.		Horse fairs.		Cattle fairs.		Other exhibitions or fairs.		Total.		Veterinary charges.		Bulls and stallion charges.		Botanical and other public gardens.		Provincial statistic.		Refurds.		Miscellaneous.		Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Serial No.		
1,378	261	1,019	...	...	233	147	380	735	6	3,836	1,738	...	143	...	8,933	Hissar	...	1	5,543	...	84	2,000	5,523	
1,561	...	1,556	68	2,556	1,629	304	2,422	1,188	...	1,026	382	1,843	970	...	4,354	Rohtak	...	2	4,177	Gurgaon	...	133	4,496	4,496	
1,026	...	...	...	...	...	...	...	...	...	1,026	382	1,082	1,313	...	4,496	Delhi	...	4	4,496	Karnal	...	...	...	...
261	...	...	267	1,645	1,013	525	2,475	483	...	1,013	525	2,079	1,448	...	5,597	Ambala	...	6	5,597	Simla	...	...	...	...
1,019	...	...	317	1,336	734	...	...	84	...	317	734	...	...	...	84	Kangra	...	8	84	Hoshiarpur	...	...	...	...
...	...	...	...	...	...	...	...	879	...	...	...	...	...	...	2,000	Jullundur	...	10	3,328	Ludhiana	...	...	...	...
100	150	...	207	207	250	850	3,331	1,135	...	146	1,085	2,208	2,926	...	6,437	Ferozepore	...	12	6,437	Montgomery	...	...	...	...
191	250	...	146	146	500	500	1,410	1,168	...	146	1,085	4,427	3,900	...	10,259	Lahore	...	14	4,547	Ambala	...	...	...	...
...	...	...	146	146	1,060	1,060	1,085	2,208	...	532	470	674	2,871	...	9,388	Amritsar	...	15	9,388	Gurdaspur	...	...	...	...
...	...	...	532	532	532	470	1,951	6,020	...	885	532	1,474	...	...	2,406	Sialkot	...	17	6,635	Shahpur	...	...	...	...
202	885	885	202	730	1,474	202	730	675	3,373	2,587	...	11,356	Jhelum	...	20	11,356	Rawalpindi
...	...	...	...	...	...	675	1,941	5,033	...	2,996	1,386	1,941	5,245	...	11,215	Attock	...	23	5,894	Mianwali	...	...	...	...
181	824	2,993	980	158	1,962	1,212	2,796	2,099	...	795	733	3,132	9,758	...	14,893	Lyallput	...	25	3,771	Shahpur	...	...	...	...
595	200	...	...	...	...	795	2,099	1,347	...	1,025	877	858	3,541	...	14,893	Jhang	...	26	5,894	Muzaffargarh	...	...	...	...
694	331	1,025	1,493	3,92	...	607	1,199	296	3,189	4,037	...	13,689	Dera Ghazi Khan.	...	27	7,435	Rawalpindi
...	607	592	592	1,199	1,199	175	1,493	392	...	1,711	175	109	704	3,750	...	7,435	Attock	...	28	4,910	Mianwali
1,711	120	1,493	392	...	1,711	175	384	704	3,750	...	4,910	Lyallput	...	29	18,261	Jhang
72	1,493	392	...	120	109	109	704	3,750	...	18,261	Multan	...	26	13,689	Muzaffargarh
4,145	2,475	2,475	534	7,154	1,751	1,751	1,075	6,122	...	534	843	1,835	6,122	7	3,440	Dera Ghazi Khan.	...	27	3,440	Total for 1904-05.	...	...	...	...
2,875	2,000	2,000	7	4,882	843	562	812	1,542	...	524	562	2,178	2,639	...	7,527	...	28	7,527	Khan.	...	...	...	...
524	...	...	...	524	1,509	1,509	1,075	704	...	856	345	5,476	704	...	7,104	...	29	7,104	...	...	...	...
145	500	345	345	500	500	279	5,476	704	...	500	279	5,476	704	...	7,104	...	...	...	...	...	...	...	...
398	15,875	15,827	4,996	36,698	19,495	67,465	73,895	...	273	133	19,495	67,465	73,895	...	273	133	19,495	357	Total.	...	...	...	...	...
26	11,504	10,194	4,292	25,990	14,831	46,995	66,503	...	455	525	46,995	66,503	66,503	...	455	525	46,995	325	Total for 1904-05.	...	...	...	...	...

Statement showing the expenditure of district boards

Serial No.	Names of District Boards.	29—SUPERANNUATION ALLOWANCES AND PENSIONS.		30—STATIONERY AND PRINTING.					
		Pensions.	Gratuities.	Stationery purchased from Central Stores.	Other stationery.	Printing.	Lithography.	Total.	
1	Hissar ...		40	...		456	...	456	
2	Rohtak ...		...	...		66	556	622
3	Gurgaon ...		...	...		549	656	1,205
4	Delhi ...	250	15			430	...	445	
5	Karnal ...	...	...			345	823	1,168
6	Ambala ...	159	...			...	...	...
7	Simla ...	...	...			20	...	20
8	Kangra ...	192	...			405	...	405	
9	Hoshiarpur ...	2,581	10			205	381	596	
10	Jullundur ...	18	...			332	...	332	
11	Ludhiana ...	...	...			5	75	80
12	Ferozepore ...	10	...			216	539	755	
13	Montgomery ...	...	...			279	440	719
14	Lahore ...	...	...			650	...	681
15	Amritsar ...	130	288	31		355	62	417	
16	Gurdaspur ...	...	...	...		5	1,215	1,220
17	Sialkot ...	...	...	74		631	186	891
18	Gujranwala ...	201	...	...		1,712	...	1,712
19	Gujrat ...	...	...	...		725	...	725
20	Shahpur ...	138	51			500	...	551	
21	Jhelum ...	1,048	...	...		579	...	579
22	Rawalpindi ...	...	...	...		262	...	262
23	Attock ...	...	...	...		277	5	282
24	Mianwali ...	36	...	...		209	...	209
25	Lyalpur ...	...	...	...		4,582	...	4,582
26	Jhang ...	63	54			889	...	943	
27	Multan ...	...	...	...		731	...	731
28	Muzaffargarh ...	937	...	...		...	...	...
29	Dera Ghazi Khan ...	...	122	...		40	..	40
Total		...	4,686	1,517	235	...	15,455	4,938	20,628
Total for 1904-05		...	1,176	1,733	977	...	14,043	8,231	23,251

in the Punjab during the year 1905-06—continued.

32—MISCELLANEOUS.

Serial No.	NAMES OF DISTRICT BOARDS.						
	Donations to charitable purposes.	Rewards for the destruction of dogs, wild animals and snakes.	Nazul establishment and contingencies.	Petty establishment charges.	Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Total.
1	26	176	...	483	22,315	122	23,122
2	28	...	...	30	44	...	1,02
3	81	299	17	641	5	...	1,043
4	13	...	17	1,332	200	...	1,545
5	10	...	...	2,199	...	156	2,365
6	5	17	...	323	20	...	365
7	...	...	...	...	...	...	...
8	...	...	...	39	40	79	Kangra
9	52	12	...	893	176	1,133	Hoshiarpur
10	6	...	...	100	25	131	Jullundur
11	9	3	300	18	101	431	Ludhiana
12	...	...	...	269	36	305	Ferozepore
13	2	89	...	...	...	91	Montgomery
14	150	...	...	149	...	150	Lahore
15	...	...	...	3,181	...	149	Amritsar
16	48	91	...	50	685	3,320	Gurdaspur
17	50	...	...	...	1	785	Sialkot
18	138	...	...	600	...	140	Gujranwala
19	71	60	...	1,229	...	731	Gujrat
20	...	...	448	15	1	1,677	Shahpur
21	57	2	...	603	...	74	Jhelum
22	311	17	...	29	...	931	Rawalpindi
23	2	6	499	30	...	536	Attock
24	43	1	...	925	...	74	Mianwali
25	13	1	...	204	...	939	Lyallpur
26	3	20	58	75	132	285	Ihang
27	45	2	132	...	...	386	Multan
28	2	2,711	1,078	...	...	3,791	Muzaffargarh
29	151	8	...	...	...	159	Dera Ghazi Khan
							Total.
	1,316	804	3,476	13,303	25,529	411	44,839
	2,122	927	3,434	11,701	6,216	4,208	28,608
							Total for 1904-05.

Statement showing the expenditure of district boards

Serial No.	Names of District Boards.	33—FAMINE RELIEF WORKS.				38—RAIL WAYS.	41—RAIL WAYS.
		Charitable relief.	Public works.	Miscellaneous.	Total.		
1	Hissar	...	Rs.	Rs.	Rs.	Rs.	Rs.
2	Rohtak	...					
3	Gurgaon	...					
4	Delhi	...					
5	Karnal	...					
6	Ambala	...					
7	Simla	...					
8	Kangra	...					
9	Hoshiarpur	...					
10	Jullundur	...					
11	Ludhiana	...					
12	Ferozepore	...					
13	Montgomery	...					
14	Lahore	...					
15	Amritsar	...					
16	Gurdaspur	...					
17	Sialkot	...					
18	Gujranwala	...					
19	Gujrat	...					
20	Shahpur	...					
21	Jhelum	...					
22	Rawalpindi	...					
23	Attock	...					
24	Mianwali	...					
25	Lyallpur	...					
26	Jhang	...					
27	Multan	...					
28	Muzaffargarh	...					
29	Dera Ghazi Khan	...					
Total		...	...	...	...	...	...
Total for 1904-05		...	...	...	...	...	...

in the Punjab during the year 1905-06—continued.

43—MINOR
WORKS
AND NAVI-
GATION.

45—CIVIL WORKS—PUBLIC WORKS.

Local canal charges.	BUILDINGS.		COMMUNICATIONS.		WATER-SUPPLY AND WATER-WORKS.		NAMES OF DISTRICT BOARDS.	Serial No.
	Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,295	8,408	506	16,221				Hissar	1
... 2,818	948	339	11,289				Rohtak	2
1,898	3,680	286	13,679				Gurgaon	3
705	4,450	...	16,085				Delhi	4
5,315							Karnal	5
20,947	10,468	6,403	484	15,026			Ambala	6
2,085	5,749	2,498	5,362				Simla	7
...	...	...	...				Kangra	8
8,157	4,751	3,163	16,402				Hoshiarpur	9
2,235	2,810	2,253	10,235				Jullundur	10
295	1,636		42,088				Ludhiana	11
314	14,298						Ferozepore	12
...	10,328	7,560	438	6,948			Montgomery	13
...	3,740	4,712	14,310	7,874			Lahore	14
1,860	3,198	962	...	669			Amritsar	15
...	754	3,745	12,868	22,860			Gurdaspur	16
899	1,593	10,120	1,117	11,471			Sialkot	17
1,699	5,885	3,749	3,985	28,299			Gujranwala	18
3,978	993	5,792	6,563	34,060			Gujrat	19
...	7,882	4,182	3,305	34,318			Zabahpur	20
...	9,420	2,201	17,126	5,325			Jhelum	21
71	369	4,513	...	26,282			Rawalpindi	22
...	4,148	1,277	27	3,539			Attock	23
...	498	1,392	...	5,124			Mianwali	24
...	1,761	1,733	1,115	10,539			Lyallpur	25
...	6,587	1,215	...	619			Jhang	26
...	16,464	1,059	76,254	2,344			Multan	27
60	2,538	3,072	10,065	12,384			Muzaffargarh	28
...	1,082	3,536	7,502	11,786			Dera Ghazi Khan	29
408	2,628	1,174	925	4,879				
	1,400	460	...	413				
34,054	1,28,019	1,01,289	1,65,129	3,76,120	...	...	Total.	
25,706	1,61,063	92,449	2,09,999	2,86,432	...	...	Total for 1904-05.	

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.			
1	Hissar	7,334	6,251	78			
2	Rohtak	2,063	1,205	233			
3	Gurgaon	1,313	2,053	383			
4	Delhi	473	4,133	...			
5	Karnal	1,539	2,583	27			
6	Ambala	4,608	2,028	410			
7	Simla	...	...	...
8	Kangra	305	3,850	40			
9	Hoshiarpur	5,825	3,191	12			
10	Jullundur	46	5,285	164			
11	Ludhiana	8,557	1,360	...			
12	Ferozepore	8,776	3,613	165			
13	Montgomery	446	1,728	...			
14	Lahore	385	4,620	12			
15	Amritsar	995	2,695	72			
16	Gurdaspur	225	6,158	232			
17	Sialkot	1,037	10,485	170			
18	Gujranwala	692	3,624	...			
19	Gujrat	666	2,216	...			
20	Shahpur	368	2,392	13			
21	Jhelum	1,440	1,929	1			
22	Rawalpindi	544	2,381	...			
23	Attock	485	2,589	8			
24	Mianwali	2,096	1,872	...			
25	Lyallpur	982	4,201	201			
26	Jhang	531	3,133	4			
27	Multan	6,382	3,623	123			
28	Muzaffargarh	5,574	2,490	...			
29	Dera Ghazi Khan	4,453	594	10			
	Total	...	...	69,041	92,282	2,358	
	Total for 1904-05	...	...	54,535	91,476	2,953	

III.

in the Punjab during the year 1905-06—continued.

PUBLIC WORKS—CONCLUDED.							48—RAIL-WAY CONSTRUCTION.	NAMES OF DISTRICT BOARDS.	Serial No.
MISCELLANEOUS.						Capital expenditure.			
Staging bungalow and serai establishment and contingencies.	Ferry establishment and contingencies.	Refunds.	Expenses on roadside trees.	Total.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
869	...	...	15,191	16,060	57,153	...	Hissar	...	1
211	...	...	3,333	3,544	19,621	...	Rohtak	...	2
2,100	2	...	1,263	3,365	26,657	...	Gurgaon	...	3
821	292	...	1,768	2,881	33,337	...	Delhi	...	4
638	87	2,237	3,383	6,345	42,875	...	Karnal	...	5
...	56	...	1,919	1,975	24,715	...	Ambala	...	6
...	...	...	...	...	...	...	Simla	...	7
1,479	2,541	112	1,255	5,387	42,055	...	Kangra	...	8
892	1,049	...	6,817	8,758	35,319	...	Heshiarpur	...	9
635	...	...	3,607	4,242	67,759	...	Jullundur	...	10
209	432	...	3,317	3,958	39,149	...	Ludhiana	...	11
947	75	44	5,755	6,821	50,011	...	Ferozepore	...	12
281	...	...	11	292	7,295	...	Montgomery	...	13
15	709	145	4,831	5,700	50,944	...	Lahore	...	14
757	1,271	184	6,238	8,450	36,513	...	Amritsar	...	15
753	68	516	4,161	5,498	54,031	...	Gurdaspur	...	16
1,726	954	...	11,811	14,491	74,491	...	Sialkot	...	17
2,758	1,151	30	4,047	7,986	61,989	...	Gujranwala	...	18
1,278	...	35	8,381	9,694	46,648	...	Gujrat	...	19
1,729	496	...	1,511	3,736	37,673	...	Shahpur	...	20
1,021	995	...	2,444	4,460	16,821	...	Jhelum	...	21
858	...	1,647	866	3,371	13,310	...	Rawalpindi	...	22
392	112	...	715	1,219	19,450	...	Attock	...	23
72	...	...	2,414	2,486	14,875	...	Mianwali	...	24
498	...	...	18,769	19,267	1,20,772	...	Lyallpur	...	25
752	194	4	3,192	4,142	35,869	...	Jhang	...	26
779	499	...	2,831	4,109	38,143	...	Multan	...	27
...	...	...	3,954	3,954	21,624	...	Muzaffargarh	...	28
80	...	...	...	80	7,410	...	Dera Ghazi Khan	...	29
22,550	10,983	4,954	1,23,784	1,62,271	10,96,509	...	Total.		
26,320	11,538	1,506	91,012	1,30,376	10,29,283	...	Total for 1904-05.		

Statement showing the expenditure of district boards

Serial No.	Names of District Boards.	Contributions.			Debt.			Outstanding cheques paid during the year.	Total.
		To provincial.	To other boards.	Total.	Payments of loans.	Deposits and advances.	Investment account.		
1	Hissar	14,879	108	14,987	...	20,957	...	13,147	34,104
2	Rohtak	28,056	108	28,164	...	1,503	...	235	1,738
3	Gurgaon	7,039	108	7,147	...	...	...	5,877	5,877
4	Delhi	5,973	333	6,306	...	2,103	...	2,075	4,178
5	Karnal	32,905	108	33,013	3,383	491	...	18,574	22,448
6	Ambala	8,209	216	8,425	...	598	...	3,482	4,080
7	Simla	6	54	60	...	...	...	24	24
8	Kangra	21,970	260	22,230	...	20	...	22,287	22,307
9	Hoshiarpur	13,290	291	13,581	...	3,000	...	7,609	10,609
10	Jullundur	5,936	...	5,936	...	535	...	4,132	4,667
11	Ludhiana	17,701	156	17,857	...	...	...	2,374	2,374
12	Ferozepore	59,036	311	59,347	...	18	...	24,768	24,786
13	Montgomery	3,262	102	3,364	...	2	...	3,543	3,545
14	Lahore	7,147	27	7,174	...	...	...	19,243	19,243
15	Amritsar	36,349	152	36,501	...	...	...	7,328	7,328
16	Gurdaspur	24,016	152	24,168	...	...	...	12,972	13,755
17	Sialkot	11,549	152	11,701	...	783	...	3,756	3,806
18	Gujranwala	12,680	72	12,752	...	50	...	19,778	19,778
19	Gujrat	5,511	140	5,651	...	...	...	2,851	2,851
20	Shahpur	12,521	58	12,579	...	800	...	11,663	12,463
21	Jhelum	21,398	...	21,398	...	...	...	574	574
22	Rawalpindi	11,913	...	11,913	...	870	...	3,455	4,325
23	Attock	4,360	2,311	6,671	...	1,290	...	2,810	4,100
24	Mianwali	2,750	114	2,864	...	208	...	2,189	2,397
25	Lyallpur	...	...	...	...	500	...	10,088	10,588
26	Ihang	22,258	58	22,316	...	...	54	8,695	8,749
27	Multan	27,092	...	27,092	...	...	...	13,332	13,332
28	Muzaffargarh	6,211	...	6,211	...	...	...	...	...
29	Dera Ghazi Khan	3,190	57	3,247	...	...	...	3,047	3,047
Total		4,27,207	5,448	4,32,655	3,383	33,728	54	2,29,508	2,67,073
Total for 1904-05		6,45,829	4,487	6,50,316	3,253	19,319	...	1,82,119	2,04,691

III.

in the Punjab during the year 1905-06—concluded.

INTEREST ON DEBT.			BALANCE.			REMARKS.	NAMES OF DISTRICT BOARDS.	Serial No.
On account of last year.	On account of current year.	Total.	Total expenditure.	Deposits.	Actual balances.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	1,71,236	...	60,789	2,32,025	Hissar	1
...	98,816	...	54,309	1,53,125	Rohtak	2
...	1,02,717	...	26,084	1,28,801	Gurgaon	3
...	93,806	...	23,751	1,17,557	Delhi	4
3,032	3,032	3,032	1,87,297	...	66,978	2,54,275	Karnal	5
...	1,04,344	...	48,788	1,53,132	Ambala	6
...	4,973	...	5,208	10,181	Simla	7
...	1,31,630	...	7,592	1,39,222	Kangra	8
...	1,60,633	...	90,928	2,51,561	Hoshiarpur	9
...	1,47,088	...	21,240	1,68,328	Jullundur	10
...	1,20,965	...	38,077	1,59,042	Ludhiana	11
...	1,91,189	...	1,30,662	3,21,851	Ferozepore	12
...	48,685	...	31,005	79,690	Montgomery	13
...	1,36,366	...	79,251	2,15,617	Lahore	14
...	1,42,949	...	37,983	1,80,932	Amritsar	15
...	1,69,219	...	79,343	2,48,562	Gurdaspur	16
...	1,97,059	...	17,995	2,15,054	Sialkot	17
...	1,70,359	...	62,746	2,33,105	Gujranwala	18
...	1,14,660	...	37,037	1,51,697	Gujrat	19
...	1,27,785	...	28,737	1,56,522	Shahpur	20
...	62,840	...	30,825	1,23,665	Jhelum	21
...	86,948	...	47,087	1,34,035	Rawalpindi	22
...	69,603	...	46,634	1,16,237	Attock	23
...	54,042	...	7,044	61,086	Mianwali	24
...	1,93,083	...	65,490	2,58,578	Lyallpur	25
...	1,23,869	...	81,267	2,05,136	Jhang	26
...	1,20,955	...	48,603	1,69,558	Multan	27
...	71,420	...	15,620	87,040	Muzaffargarh	28
...	64,146	...	9,172	73,318	Dera Ghazi Khan.	29
...	3,032	3,032	34,98,687	...	13,00,245	47,98,932	Total.	
3,163	...	3,163	33,85,928	...	12,74,487	46,60,415	Total for 1904-05.	

