



REPORT

ON THE WORKING OF

# DISTRICT BOARDS

IN THE

# PUNJAB

DURING THE YEAR

1912-1913.

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Price: Re. 0-9-6 or 10 pence.

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Lahore:

PRINTED AT THE PUNJAB GOVERNMENT PRESS

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REPORT

OF THE

COMMISSIONERS OF THE

LANDS

OFFICE

FOR THE YEAR

1880



WASHINGTON

GOVERNMENT PRINTING OFFICE

1881



READ —

The district reports on the administration and accounts of the District Boards in the Punjab for the year 1912-13.

### PART I.

REMARKS.—The reviews of the past three years have commenced with the statement that the history of the District Boards during the year has been uneventful, and it is difficult to commence this review with any other remark. The elections still fail to arouse anything like general enthusiasm. The Commissioner of Lahore repeats the view reported last year, that the privilege of voting for members of the Provincial Legislative Council is likely to have a stimulating effect. The Deputy Commissioner, Kangra, also notices that this privilege was much appreciated. Hoshiarpur is, however, the only district from which a report has been received that the elections are actually arousing interest. In that district out of 8 vacancies 5 were contested, and for these 5 seats there were 14 candidates including 4 old members. Two keenly fought elections were held during the year, at which 67·48 and 81·53 per cent. of the voters polled.

2. The number of meetings held shows little variation; in almost all districts the Boards met 6, 7 or 8 times during the year. The Montgomery District Board has been the most active, having held 13 meetings, 11 at headquarters and 2 at Pakpattan. On the other hand, Kangra is again conspicuous with only 4 ordinary meetings and 1 special meeting. Lyallpur shows the same figures as Kangra, while Jhelum has held only 4 meetings, of which some were held in different tahsil head-quarters. The statistics are to some extent misleading, as they comprise both special and ordinary meetings. The rules have hitherto required that certain kinds of business should be transacted at special meetings only, and it has therefore been a common practice to hold two meetings, one special and one ordinary, on the same day and at one sitting of the Board. Towards the close of the year under review it was decided that it was unnecessary to make a distinction between ordinary and special meetings, and the rules were accordingly revised so as to provide only for one class of meeting.

The attendance of members continues to be satisfactory. In only three districts is the percentage of attendance of non-official members less than 50 per cent. These districts are—Kangra 37 per cent., Attock 44·9 per cent. and Dera Ghazi Khan 43 per cent. In 7 districts the average attendance was between 50 and 60 per cent., in 6 between 60 and 70 per cent., in 9 over 70 per cent., and in Gurdaspur and Amritsar the attendance reached 80 per cent. The circumstances in Kangra are, no doubt, special, but efforts could be made to carry out the policy of holding meetings at different centres in the district; more meetings might be held and the agenda regulated to some extent, so that matters would be taken up generally in the localities principally concerned, and with a considerable increase in the numbers of meetings the low percentage of attendance would not be regarded as so unsatisfactory, as it would indicate that most members attended the meetings held in their own localities and dealing specially with matters affecting those localities.

3. The working of the District Boards again appears to be on the whole satisfactory, and there seems to be a growing tendency on the part of the members to interest themselves more than before in the duties of their position. It is but natural to expect that the interest which members show in the working of the Boards should be largely influenced by the opportunities afforded of promoting schemes beneficial to the district as a whole or to the particular localities they represent. These opportunities depend mainly on the financial resources of the Boards. As long as these resources merely suffered for the maintenance of existing institutions, and afforded no scope for a policy of improvement, a certain apathy on the part of the members



was only natural. But the great expansion in the revenues of the Boards within the last few years owing to (1) the abolition of the contribution to Government, (2) the generous subventions from Government for the improvement of sanitation, education and communications, and (3) the raising of the local rate in some districts and of the land-revenue on which it is calculated in others, has enabled nearly all the Boards to embark on a progressive policy of development. The interest not only of the members but of the general public in the proceedings has consequently received a much needed stimulus, and there are many indications of the growth of that spirit of public interest and public duty which is the essential basis of all healthy local self-Governments. From Rohtak it is reported that members show more interest and bring forward proposals of their own at meetings. The Deputy Commissioner, Karnal, reports that on the occasions of the Thanesar and Pehowa Fairs all members gave much help and discharged the duties assigned to them. In Attock also members are reported to have given valuable assistance at the Horse Fairs. From Shahpur and Lyallpur it is reported that members are taking greater interest, and in Gujranwala it is said that the members took a lively interest in the deliberations of the Board, particularly when the subject matter related to their circles, and free discussions very often followed. In the Ludhiana District the Superintendent of Works resigned his post, and all members were appointed to supervise works in their circles. This experiment is reported to have been a great success. The Commissioner of Lahore, in summing up the situation in his division, remarks that members seem to show considerable interest in the matters discussed at the meetings, and he alludes with approbation to a practice in Sialkot whereby each member of the Board is given a copy of the agenda before the meeting. On the other hand, the Deputy Commissioner of Ferozepore reports that though copies of the agenda are circulated to members through the Tahsildars before the date of the meetings, yet half the members are illiterate, and he doubts very much whether the other half make any use of the papers sent to them. This practice probably exists elsewhere, though it is not actually commented on. It is certainly a useful rule of procedure that might be universally adopted.

As against the favourable opinions quoted above the Deputy Commissioners of Ferozepore and Multan complain of apathy and lack of real interest on the part of members.

4. Opinions vary this year as to the utility of sub-committees. From Hissar it is reported that the tahsil sub-committees have done good work. In Montgomery the Public Works Sub-Committee is commended for useful work. From Lyallpur it is reported that members show considerable interest in the proceedings of sub-committees. In Rohtak various sub-committees were appointed for various objects, including a Finance Sub-Committee, to frame budget estimates, but it is not noted how the sub-committees worked. In Ludhiana the sub-committees for Finance and Public Works have continued to do good and useful work; they met 8 times during the year with an average attendance of 6 members. The Commissioner of Jullundur in his review of the position in his division notes that the sub-committees are reported to be doing useful work, while the Commissioner of Lahore finds that meetings of sub-committees are few and far between.

The suggestions made in last year's review as to formation of sub-divisional committees to deal with matters affecting the sub-division were incorporated in a circular issued to Commissioners during the year under review. No reference to the subject is to be found in any of the district reports, with the solitary exception of Jhelum. In this district sub-committees were formed in each tahsil, but proved to be generally apathetic, with the exception of the sub-committee of the Chakwal Tahsil which is reported as taking some interest in the Board's affairs. The system of local sub-committees has been worked for some time with success in the Hissar District, and His Honour would be glad to see it tried elsewhere and the result noticed in future district reports.



5. The activity of the Lyallpur District Board in directions off the beaten track was commended in last year's review, but the Board was inclined to be too progressive this year and has to record the opening of an experimental farm, which was found to be unprofitable and soon closed. The Commissioner of Multan is of the opinion that this experiment was *ultra vires* until the Board had obtained the sanction of the Local Government in a direction under section 20 (2) (p) of the District Boards Act. This Board also adopted a resolution to provide religious instruction in middle schools, but the resolution was over-ruled by the Commissioner as against the existing rules on the subject of education. The Board, however, is encouraging private efforts to provide religious instruction out of school hours. The District Board of Gujranwala is about to attempt an interesting experiment in the shape of an industrial school to teach weaving, pottery, carpentry and the trade of a blacksmith. The Lahore Board is also contemplating the establishment of an industrial school at Kasur. The result of these experiments will be watched with interest.

#### PART II.—ACCOUNTS.

6. The creation of Imperial Delhi during the year under review has reduced the number of District Boards by one, but inasmuch as the areas actually lost to the Province comprised only one tahsil and one thana, the loss to the aggregate revenues of District Boards has not been great, and the figures for the year under review may usefully be compared with those for the preceding year. The greater portion of the old Delhi District is now incorporated in the Rohtak and Gurgaon Districts.

The total income of the District Boards in the Province has risen from Rs. 53,73,923 to Rs. 64,47,063,—a rise of 10 $\frac{3}{4}$  lakhs. The rise is largely due to additional grants and contributions from Government including 3 lakhs for the extension of educational facilities, and nearly 3 $\frac{1}{2}$  lakhs for roads and other public works. Notwithstanding the large subvention made by Government for feeder roads, the resources of the Boards are generally reported to be insufficient for the proper maintenance and extension of such roads, and the question of raising the subvention is under consideration. There has also been an increase of nearly 2 lakhs under the head "Local Rates and Cesses," chiefly owing to revisions of the land revenue and to enhancements in the local rate. This rate has been raised during the year under review in Ferozepore and Sialkot from Rs. 4-2-8 to Rs. 5-3-4 per cent. and in Lahore from Rs. 4-2-8 to Rs. 4-11-0. Enhancements have also been made in Amritsar and Jullundur since the close of the year under review.

The incidence of taxation has remained steady at Re. 0 2 5 per head.

The total expenditure has risen from Rs. 54,44,568 to Rs. 62,61,994. The increase on the whole corresponds with the increase in receipts due to Government grants, and mainly represents expenditure out of the grants. Thus "Education" shows an increase of Rs. 1,92,000, and "Civil Works—Public Works" an increase of Rs. 4,66,000.

7. The increase of 3 $\frac{1}{2}$  lakhs in receipts under the head "Education" is almost entirely due to the Government grants, but fees have risen slightly from Rs. 2,17,391 to Rs. 2,55,303. The expenditure has not kept pace with receipts as the increase is one of Rs. 1,92,000 only from Rs. 13,15,000 to Rs. 15,07,000. His Honour trusts that this is due solely to the inability of Boards to utilize to the full the building and other grants made to them, and that the total amount of the grants will in a reasonably short period be expended on the educational objects for which they were made. The difficulty of rapid expansion is partly due to the lack of trained teachers. This difficulty was felt in Ambala where the educational authorities were asked to take in 20 more men than usual in the Normal School, but the authorities were unable to accede to this request. It is, however, added that the question of opening a second Normal School is under consideration. The Commissioner of Ambala suggests that two or three districts should combine to found a Normal School



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In Karnal, Shahpur, Multan, Montgomery and were opened in connection with existing middle schools. It is reported that the classes were not a success. It is also reported that the classes were not a success. It is also reported that the classes were not a success.

Receipts under the head "Medical" decreased from Rs. 1,25,199 to Rs. 1,27,774 and in the falling-off is mainly in "Endowments" Rs. 4,089. The expenditure, however, has increased from Rs. 5,86,000 to Rs. 6,16,000. In Karnal the new building of the hospital was partly provided by subscriptions, but the District Board have spent altogether Rs. 1,57,000 on the hospital. In Lyallpur also large additions to hospital buildings were made. In Gurdaspur the District Board with the Commissioner's sanction gave grants towards hospitals and similar purposes to the committees of small notified areas, which were in need of assistance, in cases where the hospitals or other institutions served areas subject to the District Board also.

Considerable progress has been made in providing new veterinary hospitals. Four have been opened at head-quarters of tahsils in the Hissar District. The Deputy Commissioner of Shahpur calls attention to the increased tendency on the part of the public to take advantage of veterinary hospitals. Expenditure on bulls and stallions has also risen by Rs. 10,000. The Commissioner of Lahore is strongly in favour of the practice in Lahore, where the District Board purchases bulls and then re-sells them at half price to purchasers in the district. The Sialkot Board also proposes to adopt this plan. The result in Lahore is that the Board of this district, with the smallest income in the Lahore Division, expended Rs. 11,587 on bulls and stallions as against Rs. 4,510, the next highest expenditure in the division.

In Sargodha a determined effort was made to rid the town of plague by the new method of rat destruction by smoke. The town remained free from plague for the first time for many years, though it is to be noted that the district on the whole was very free of the disease.

In Karnal a plan has been introduced to increase the receipts from sales of unclaimed cattle in pounds. The system is to employ a professional auctioneer who is allowed a commission on sales. By this plan the receipts under this head reached Rs. 1,227 this year, and the auctioneers received Rs. 49-10-7 as commission in addition, whereas in the previous 3 years the receipts have never reached Rs. 1,000. This seems an interesting experiment which might well be tried elsewhere, as the amounts received from sales of unclaimed cattle conducted through the tahsil agency are often very inadequate.

9. Both receipts and expenditure under "Civil Works" show a very large increase of  $5\frac{1}{2}$  and  $4\frac{1}{2}$  lakhs, respectively, due, as has already been noticed, to large Government grants. Attention is being paid to roads in Karnal and elsewhere, and in Lyallpur it is stated that the Board have nearly 100 miles of metalled roads to maintain, and find the task a severe drain on their resources. This Board has, however, a far larger revenue than any other in the Province.

10. The expenditure on arboriculture shows an increase of Rs. 20,000, and the district reports on this subject are particularly interesting. In Ambala vigorous progress has been made and 14,000 trees were planted, out of which 13,000 were reported to be alive at the end of the year. In Hissar also progress is continuous. In Rohtak efforts have been made to experiment with eucalyptus trees and the rubber-producing plant *cryptostegia grandiflora*. The latter has been introduced into hedges in the civil station, and the eucalyptus trees have been planted in the civil station, while a start has been made in encouraging villagers to plant these trees



at the village ponds. In Gujrat the operations have not been very successful, 23 miles of roadside trees were planted, but the season was unfavourable, and the trees on 16 miles died. Rawalpindi also complains that the season was unpropitious. In Shahpur operations were energetically pushed on. In Attock the roadside trees have been divided into circles and each circle placed under a District Board member or local *zamindar*, with what results is not stated. In Ferozepore the District Board has sent men to be trained under the Forest Department at Changa Manga, and on their return they will be placed in charge of the arboricultural operations of a tahsil. In Multan and Montgomery arboriculture is reported to be receiving energetic attention.

The Commissioner of Lahore raises an interesting discussion as to the income from arboriculture of the various districts in his division. He shows that in Sialkot for an expenditure of Rs. 17,828 an income of Rs. 31,000 is obtained. In Amritsar the receipts slightly exceed the expenditure, but in Lahore the expenditure is Rs. 5,694 and the income Rs. 3,749, in Gujranwala the expenditure is Rs. 9,538 and the income Rs. 4,436, and in Gurdaspur the expenditure is Rs. 9,522 and the income Rs. 4,946. In Gurdaspur, however, the recent audit note shows serious irregularities in the matter of sale of roadside trees, and the Deputy Commissioner is taking steps to put matters on a business footing. The example of Sialkot is one that may well be followed, as there seems to be no reason why with proper supervision arboriculture should not become a profitable source of income to the Boards. One of the points which requires special attention is to secure full value for the trees sold.

11. Gujrat again is the only district where the balance fell below the prescribed minimum. Balances are high in Lahore, Hissar, Rohtak, Gurgaon, Multan and Lyallpur. The Attock District Board, which for many years was in a state of bankruptcy, is now in a flourishing financial condition. The recent decision, which does not of course affect the year under review, to forego the contribution, which has hitherto been paid to Provincial revenues, of 20 per cent. on the local rate, will materially improve the resources of the majority of the District Boards in the Province.

#### GENERAL.

12. The system of imposing taxes in large villages for sanitation purposes is being extended in Lyallpur and other districts, and the results will be watched with interest.

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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 Education Department.

By order of His Honour the Lieutenant-Governor, Punjab,

R. A. MANT,

*Financial Secretary to Government, Punjab.*







STATEMENT No. I.

Statement showing the constitution of district boards in the Punjab for the year 1912-13.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Serial No.	Name of district boards.	Act under which constituted.	Area in square miles.	Population within the area excluding municipal towns (census of 1911).	NUMBER OF MEMBERS OF THE BOARDS.								Number of meetings held.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
					<i>Ex-officio.</i>	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Indians.				
1	Hissar	...	5,186	712,676	12	3	31	46	14	32	4	42	6	78.6	75	78
2	Rohtak	...	2,248	647,018	7	33	5	45	7	38	1	44	7	92	73	76
3	Gurgaon	...	1,930	655,044	8	37	...	45	8	37	1	44	10	50	65	62
4	Karnal	...	3,148	719,100	10	6	32	48	10	38	4	44	11	67	74	73
5	Ambala	...	1,851	568,970	10	3	24	37	10	27	3	34	9	90	78	81
6	Simla	...	101	15,152	1	...	...	1	1	...	1	...	...	...	...	*
7	Kangra	...	3,856	763,463	8	4	25	37	13	24	5	32	5	55	37	43
8	Hoshiarpur	...	2,236	861,572	8	4	24	36	8	28	1	35	8	73	55	59
9	Jullundur	...	1,356	697,802	9	3	24	36	9	27	3	33	6	89	59	66
10	Ludhiana	...	1,394	447,154	8	2	20	30	8	22	1	29	7	88	63	70
11	Ferozepore	...	4,069	878,765	12	5	25	42	12	30	3	39	6	79.16	69.43	72.21
12	Lahore	...	3,648	770,775	8	2	20	30	8	22	3	27	7	89.28	53.98	63.39
13	Amritsar	...	1,557	707,228	2	5	15	22	5	17	1	21	8	95	80.14	83.52
14	Gurdaspur	...	1,823	771,728	8	1	19	28	8	20	2	26	8	75	80	78.6
15	Sialkot	...	1,977	853,177	6	6	25	37	8	29	2	35	10	80	70.6	72.7
16	Gujranwala	...	3,891	836,734	12	4	33	49	12	37	3	46	10	66.66	56.76	59.18
17	Gujrat	...	2,246	702,885	7	5	27	39	7	32	3	36	10	73	54	57
18	Shahpur	...	4,804	588,722	10	7	34	51	10	41	4	47	8	65	62	62
19	Jhelum	...	2,764	482,287	8	52	...	60	8	52	2	58	4	62.5	67.3	66.6
20	Rawalpindi	...	2,051	493,035	10	42	...	52	10	42	5	47	7	70	77	76
21	Attock	...	4,222	482,664	9	46	...	55	9	46	2	53	6	53.7	44.9	49.9
22	Mianwali	...	5,395	316,243	11	25	...	36	11	25	2	34	7	73	60	64
23	Montgomery	...	4,504	509,330	8	24	...	32	9	23	1	31	13	80	54	61
24	Lyalpur	...	3,184	825,510	9	34	...	43	9	34	4	39	4	66	76	74
25	Jhang	...	3,305	465,179	8	28	...	36	8	28	2	34	8	81	73	75
26	Multan	...	6,107	695,523	12	34	...	46	12	34	2	44	6	69.44	71.08	70.65
27	Muzaffargarh	...	5,574	546,737	12	28	...	40	12	23	3	37	7	63.09	54.58	57.13
28	Dera Ghazi Khan	...	5,416	459,946	12	30	...	42	12	30	5	37	7	67	43	50
Total for 1912-13			89,843	17,473,819	245	473	383	1,101	258	843	73	1,028	...	...	...	...

\*The Deputy Commissioner exercises the powers of the District Board, Simla.



## STATEMENT No. I—SUPPLEMENTARY.

Statement showing the constitution of local boards in the Punjab for the year 1912-13.

1	2	3	4	5	6	NUMBER OF MEMBERS OF THE BOARDS.							15	16	17	18	
						7	8	9	10	11	12	13					14
Name of district.	Serial No.	Name of local boards.	Act under which constituted.	Area in square miles.	Population within the area, excluding municipal towns (census of 1911).	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Indians.	Number of meetings held.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.
Kangra.	1	Kangra	...	429	112,705	1	4	10	15	1	14	...	15	4	100	43	46
	2	Nurpur	...	525	100,041	1	5	13	19	1	18	...	19	5	100	33	37
	3	Dehra	..	516	126,525	1	7	16	24	1	23	...	24	8	100	42	44
	4	Hamirpur	...	601	166,701	2	3	13	18	2	16	...	18	11	50	39	40
	5	Palampur	...	443	132,688	1	4	11	16	1	15	1	15	6	100	40	44
Amritsar.	6	Amritsar	..	545	260,366	1	6	15	22	1	21	...	22	2	100	64.28	65.9
	7	Tarn Taran	...	597	267,710	1	6	14	21	1	20	...	21	6	100	47.5	50
	8	Ajnala	...	415	179,152	1	5	12	18	1	17	...	18	8	100	36.02	39.58
Sialkot.	9	Sialkot	...	428	218,620	1	10	22	33	1	32	...	33	12	100	61.2	62.3
	10	Daska	...	360	141,967	1	6	14	21	1	20	...	21	13	84.6	68.4	69.2
	11	Pasrur	...	394	161,532	1	7	16	24	1	23	...	24	10	100	58.7	60.4
	12	Zafarwal	...	310	148,811	1	8	18	27	1	26	...	27	10	70	48.4	51.1
	13	Raya	...	485	189,811	1	7	16	24	1	23	...	24	9	100	47.3	49.5
Muzaffargarh.	14	Muzaffargarh	...	912	179,328	1	9	...	10	1	9	...	10	}	*		
	15	Alipur	...	925	142,823	1	6	...	7	1	6	...	7				
	16	Sinanwan	...	1,321	107,671	1	5	...	6	1	5	...	6				
	17	Leiah	...	2,416	116,915	1	8	...	9	1	8	...	9				
	Total	...		11,022	2,753,366	18	106	190	314	18	296	1	313	...	...	...	...

\*The local boards held no meetings.



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No. II.

Statement showing the Income of the District Boards  
of the Punjab during the year ending 31st  
March 1913.

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## Statement showing the Income of the District Boards

XIX—EDUCA

Serial No. of district board.	NAME OF DISTRICT BOARD.	School fees.					Contributions.		
		Training and special schools.	High schools.	Middle schools.	Primary schools.	Total.	From Government.	Other contributions.	Total.
		19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala	...	...	...	...	...	...	...	...
2	Hissar	...	...	3,619	1,829	5,448	22,441	395	22,836
3	Rohtak	...	...	930	1,147	2,077	16,591	168	16,759
4	Gurgaon	...	...	2,410	1,916	2,346	22,818	...	22,818
5	Karnal	...	4,819	1,243	1,581	7,643	21,016	3,514	24,530
6	Simla	...	...	1,932	1,499	3,431	15,504	610	16,114
7	Kangra	...	...	...	236	236	8,280	93	8,373
8	Hoshiarpur	...	...	4,386	1,705	6,091	21,118	1,769	22,887
9	Jullundur	...	...	8,028	4,951	12,979	45,966	3,279	49,245
10	Ludhiana	...	...	2,873	3,743	6,616	37,596	996	38,592
11	Ferozepore	272	...	5,988	2,932	9,192	12,337	120	12,457
12	Lahore	...	6,331	1,310	3,292	10,933	33,592	2,360	35,952
13	Amritsar	...	...	2,279	1,831	4,118	17,522	13	17,535
14	Gurdaspur	...	...	8,254	3,443	11,697	29,949	554	30,503
15	Sialkot	366	5,659	13,650	3,722	23,397	31,738	8,855	40,593
16	Gujranwala	...	11,853	17,918	8,355	38,126	57,031	1,567	58,598
17	Rawalpindi	...	...	9,237	3,895	13,132	24,702	2,582	27,284
18	Jhelum	...	...	2,548	2,548	12,196	25,598	24	25,622
19	Gujrat	1	9,639	2,906	3,071	15,617	44,289	96	44,385
20	Shahpur	...	...	7,417	4,901	12,348	25,565	594	26,159
21	Attock	...	...	5,414	7,345	3,570	16,329	18,756	14,180
22	Mianwali	...	...	4,705	1,940	6,645	18,752	12	18,764
23	Multan	...	...	109	1,780	1,889	20,644	492	21,136
24	Muzaffargarh	...	...	985	1,413	2,398	19,427	5,436	24,863
25	Jhaug	...	...	1,322	1,203	2,525	24,603	697	25,300
26	Dera Ghazi Khan	...	...	2,190	1,734	3,924	18,117	144	18,261
27	Montgomery	...	...	645	253	898	23,208	...	23,208
28	Lyallpur	...	...	11,069	1,125	12,194	31,096	2,295	33,391
		...	...	4,952	3,946	8,898	20,689	9,283	29,972
	Total for 1912-13	677	43,715	1,37,350	73,561	2,55,303	7,08,945	60,128	7,69,073
	Total for 1911-12	186	25,240	1,25,991	65,974	2,17,391	4,28,267	30,641	4,58,908



II—continued.

of the Punjab during the year ending 31st March 1913—continued.

Miscellaneous.			XX.—MEDICAL.							NAME OF DISTRICT BOARD.	Serial No. of district board.
Sale-proceeds of books.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Medicines sold by Civil Surgeons.	Income from	Contributions.					
					Endowments.	From Government.	Other contributions.	Total.			
27	28	29	30	31	32	33	34	35	36	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
14	63	77	28,361	...	57	414	3,840	617	4,457	Ambala	1
...	586	586	19,422	...	...	...	1,378	1,308	2,686	Hissar	2
3	396	399	27,543	...	105	1,146	1,229	252	1,481	Rohtak	3
79	150	229	32,402	240	133	139	1,410	1,362	2,772	Gurgaon	4
...	209	209	19,754	...	442	1,531	2,452	12,219	14,671	Karnal	5
...	...	...	8,609	...	...	...	...	151	151	Simla	6
...	81	81	29,059	124	206	...	1,930	1,697	3,627	Kangra	7
9	47	56	62,280	106	114	275	4,452	2,723	7,175	Hoshiarpur	8
120	...	120	45,328	...	1	...	2,278	236	2,514	Jullundur	9
...	56	56	21,705	285	22	...	2,960	884	3,844	Ludhiana	10
11	143	154	47,039	2,284	...	1,842	2,496	45	2,541	Ferozepore	11
...	...	...	21,653	...	...	...	1,632	1,912	3,544	Lahore	12
...	20	20	42,220	4	3	29	2,780	319	3,099	Amritsar	13
...	82	82	64,072	54	63	...	2,132	3,459	5,591	Gurdaspur	14
3	750	753	97,477	167	...	...	2,548	15	2,563	Sialkot	15
...	985	985	41,401	19	...	...	1,768	2,687	4,455	Gujranwala	16
...	75	75	37,893	11	53	72	782	676	1,458	Rawalpindi	17
...	293	293	60,295	49	...	...	913	954	1,867	Jhelum	18
...	56	56	38,563	86	61	...	1,084	150	1,234	Gujrat	19
...	87	87	49,352	252	63	903	280	1,201	1,481	Shahpur	20
...	87	87	25,496	5	35	159	777	2,339	3,116	Attock	21
...	35	35	23,060	4	1	...	1,284	2,252	3,536	Mianwali	22
...	27	27	27,288	1	6	...	1,290	1,177	2,467	Multan	23
...	65	65	27,890	403	29	...	1,264	2,525	3,789	Muzaffargarh	24
...	57	57	22,242	47	21	...	1,160	184	1,344	Jhang	25
...	24	24	24,130	...	7	...	360	...	360	Dera Ghazi Khan	26
...	48	48	45,633	...	14	...	618	624	1,242	Montgomery	27
...	93	93	38,963	...	183	...	120	253	373	Lyallpur	28
239	4,515	4,754	10,29,130	4,141	1,724	6,510	45,217	42,221	87,438	Total for 1912-13.	
226	5,875	6,101	6,82,400	6,178	2,475	19,284	49,306	39,013	88,319	Total for 1911-12.	



## Statement showing the Income of the District Boards

Serial No. of district board.	NAME OF DISTRICT BOARD.	XX—MEDICAL—concl'd.				XXI—SCIENTIFIC AND		
		Miscellaneous.			Total.	Botanical and other public garden receipts.	Veterinary receipts.	Receipts on account of experimental cultivation.
		Sanitary fees and fines.	Other receipts.	Total.				
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Amballa	...	126	126	5,054	436	332	...
2	Hissar	...	132	132	2,818	2,005	170	...
3	Rohtak	...	232	232	2,964	2,343	152	...
4	Gurgaon	...	28	28	3,312	83	307	...
5	Karnal	...	781	781	17,425	1,239	444	...
6	Simla	...	1	1	152	117	...	...
7	Kangra	...	172	172	4,229	380	361	...
8	Hoshiarpur	...	19	19	7,689	1,257	182	100
9	Jullundur	...	29	29	2,544	502	412	...
10	Ludhiana	155	341	496	4,647	1,944	325	...
11	Perozepore	...	97	97	6,764	4,848	2,282	...
12	Lahore	...	700	700	4,244	15	280	26
13	Amritsar	...	600	600	3,735	585	144	...
14	Gurdaspur	...	56	56	5,764	1,576	291	100
15	Sialkot	...	...	...	2,730	3,237	260	...
16	Gujranwala	264	141	405	4,879	2,525	357	...
17	Rawalpindi	...	12	12	1,606	659	307	...
18	Jhelum	315	...	315	2,231	2,921	112	...
19	Gujrat	...	68	68	1,449	513	32	...
20	Shahpur	...	...	...	2,704	7,842	90	...
21	Attock	...	3	3	3,318	1,865	8	...
22	Mianwali	...	4	4	3,545	943	31	...
23	Multan	...	56	56	2,530	1,702	244	...
24	Muzaffargarh	...	56	56	4,277	1,205	288	...
25	Jhang	...	30	30	1,442	329	69	...
26	Dera Ghazi Khan	...	448	448	815	60	43	...
27	Montgomery	233	210	443	1,704	464	6	...
28	Lyallpur	444	...	444	1,000	1,300	432	382
Total for 1912-13		1,416	4,342	5,758	1,05,571	42,895	7,961	608
Total for 1911-12		232	8,711	8,943	1,25,199	44,996	7,906	32



II—continued.

of the Punjab during the year ending 31st March 1913—continued.

Public exhibitions and fairs.								NAME OF DISTRICT BOARD.	Serial No. of district board.
Horse fairs.	Cattle fairs.	Other exhibitions or fairs.	Total.	Miscellaneous.	Contributions from Government.	Other contributions.	Total.		
44	45	46	47	48	49	50	51	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
143	...	790	933	284	5,000	2,407	9,392	Ambala	1
...	50,960	...	50,960	48	4,800	...	57,983	Hissar	2
...	33,524	437	33,961	85	4,000	...	40,541	Rohtak	3
...	9,670	...	9,670	264	10,100	...	20,424	Gurgaon	4
175	...	10,458	10,633	...	3,600	...	15,916	Karnal	5
...	...	...	...	...	274	...	391	Simla	6
...	...	126	126	8	5,000	...	5,875	Kangra	7
...	...	310	310	...	4,000	...	5,849	Hoshiarpur	8
...	...	...	...	...	4,000	...	4,914	Jullundur	9
...	8	508	516	192	2,200	...	5,177	Ludhiana	10
...	1,558	...	1,558	149	4,800	...	11,637	Ferozepore	11
...	4,117	2,731	6,848	1,444	3,200	...	11,813	Lahore	12
...	...	...	...	61	2,400	...	3,190	Amritsar	13
1,506	...	163	1,669	...	3,000	...	6,636	Gurdaspur	14
...	5,322	104	5,426	...	4,500	...	13,423	Sialkot	15
175	1,597	1,202	2,974	80	2,900	...	8,836	Gujranwala	16
5,295	803	1,750	7,848	22	3,500	...	12,336	Rawalpindi	17
...	...	1,010	1,010	1	3,500	...	7,544	Jhelum	18
...	4	...	4	...	3,500	...	4,049	Gujrat	19
195	293	...	488	128	3,000	...	11,548	Shahpur	20
...	7,294	...	7,294	...	4,000	...	13,167	Attock	21
...	...	...	...	1,606	6,400	173	9,153	Mianwali	22
139	...	...	139	127	4,000	444	6,656	Multan	23
...	...	295	295	326	4,000	...	6,114	Muzaffargarh	24
123	...	193	316	679	2,400	...	3,793	Jhang	25
...	...	1	1	...	3,500	...	3,604	Dera Ghazi Khan	26
...	34	643	677	...	4,000	...	5,147	Montgomery	27
2,551	5,606	...	8,157	352	2,000	160	12,783	Layallpur	28
10,302	1,20,790	20,721	1,51,813	5,856	1,05,574	3,184	3,17,891	Total for 1912-13.	
7,479	1,39,489	8,411	1,55,379	5,943	1,05,500	404	3,20,160	Total for 1911-12.	



## Statement showing the Income of the District Boards

Serial No. of district board.	NAME OF DISTRICT BOARD.	XXII— RECEIPTS IN AID OF SU- PERANNUA- TION AND COMPASSION- ATE ALLOW- ANCES.	XXIII— STATIONERY AND PRINTING.	XXV—MISCEL					
		Contribution for pensions or gratuities.	Press receipts.	Sale of old stores and materials.	Sale of nazul (escheated) buildings and lands.	Rent of nazul (escheated) buildings and lands.	Total.	Contributions.	
1	2	52	53	54	55	56	57	58	59
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala ...	...	...	2	...	...	2	...	...
2	Hissar ...	...	...	5	...	...	5	...	...
3	Rohtak ...	...	...	10	...	...	10	...	...
4	Gurgaon ...	...	347	...	...	...	...	...	...
5	Karnal ...	...	...	197	...	491	491	...	1,606
6	Simla ...	...	...	...	...	1	198	...	2,061
7	Kangra ...	...	...	...	...	...	...	...	...
8	Hoshiarpur ...	...	...	...	...	5	5	...	...
9	Jullundur ...	...	...	...	...	...	...	10	1,433
10	Ludhiana ...	...	...	...	...	...	...	...	2,396
11	Ferozepore ...	...	...	...	...	...	...	...	...
12	Lahore ...	...	...	...	...	424	424	...	...
13	Amritsar ...	...	...	17	...	...	17	...	...
14	Gurdaspur ...	160	94	5	...	...	...	...	...
15	Sialkot ...	...	...	159	...	...	5	...	398
16	Gujranwala ...	...	...	...	...	...	159	...	...
17	Rawalpindi ...	...	...	47	...	...	47	...	...
18	Jhelum ...	...	...	...	...	...	...	...	117
19	Gujrat ...	...	...	130	...	...	...	...	810
20	Shahpur ...	...	...	20	...	...	130	...	...
21	Attock ...	...	...	53	...	25	45	1,500	...
22	Mianwali ...	...	...	...	...	...	53	...	630
23	Multan ...	...	...	108	...	...	...	...	70
24	Muzaffargarh ...	...	...	...	...	...	108	...	...
25	Jhang ...	...	...	20	...	...	...	...	94
26	Dera Ghazi Khan ...	...	...	3	...	...	20	...	...
27	Montgomery ...	...	...	205	...	...	3	...	...
28	Lyallpur ...	...	...	1,764	...	...	205	...	266
							1,764		
	Total for 1912-13 ...	160	441	2,745	...	946	3,691	1,510	9,881
	Total for 1911-12 ...	...	338	686	550	1,391	2,627	850	13,017



II—continued.

of the Punjab during the year ending 31st March 1913—continued.

LANEWAYS.		XXVI—RAILWAYS.			XXX—IRRIGATION—MINOR WORKS AND NAVIGATION.	XXXI—CIVIL WORKS.		NAME OF DISTRICT BOARD.	Serial No. of district board.
Other miscellaneous receipts.	Total.	Gross receipts.	Deduct working expenses.	Net receipts.	Local canal receipts.	In charge of Civil Officers.			
60	61	62	63	64	65	Tolls on ferries and roads.	Rent of buildings and lands [other than <i>nazul</i> (escheated)].	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
439	441	...	...	...	...	2,858	119	Ambala	1
37	42	...	...	...	4,902	91	3,653	Hissar	2
36,521	36,531	...	...	...	13,011	1,510	107	Rohtak	3
17,006	19,103	...	...	...	712	4,076	85	Gurgaon	4
396	2,655	...	...	...	25,527	9,356	94	Karnal	5
97	97	...	...	...	...	...	...	Simla	6
13	18	...	...	...	...	19,545	603	Kangra	7
1,937	3,380	...	...	...	372	14,790	142	Hoshiarpur	8
287	2,683	...	...	...	99	...	330	Jullundur	9
117	117	...	...	...	...	5,828	3,248	Ludhiana	10
6,790	7,214	...	...	...	...	14,561	6,533	Ferozepore	11
790	807	...	...	...	...	7,336	1,139	Lahore	12
764	764	...	...	...	...	12,532	8,350	Amritsar	13
119	522	...	...	...	1,948	7,960	198	Gurdaspur	14
1,308	1,467	...	...	...	804	6,757	2,392	Sialkot	15
644	644	...	...	...	...	4,940	2,067	Gujranwala	16
...	164	...	...	...	...	2,022	3	Rawalpindi	17
806	1,616	...	...	...	...	5,007	384	Jhelum	18
1,465	1,595	...	...	...	...	...	116	Gujrat	19
271	2,446	...	...	...	168	10,667	5,104	Shahpur	20
65	188	...	...	...	...	152	108	Attock	21
438	438	...	...	...	...	...	86	Mianwali	22
743	945	...	...	...	700	5,694	406	Multan	23
929	929	...	...	...	...	10,988	20,953	Muzaffargarh	24
7	27	...	...	...	763	21,662	202	Jhang	25
505	508	...	...	...	...	...	39	Dera Ghazi Khan	26
500	971	...	...	...	701	...	382	Montgomery	27
4,760	6,524	...	...	...	...	...	238	Lyallpur	28
77,754	92,836	...	...	...	49,707	1,68,332	57,131	Total for 1912-13.	
29,799	46,293	...	...	...	56,205	1,59,816	36,630	Total for 1911-12.	



## Statement showing the Income of the District Boards

XXXI.—CIVIL

In charge of

Serial No. of district	Contribution towards the maintenance of the district board	Other taxes and materials.	Stamp duty and fees.	Serai (house) fees.	Sale-proceeds of trees, grass, etc.	Miscellaneous.	
1	2	68	69	70	71	72	73
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	119	...	335	4,968	1,229
2	...	11,779	421	...	337	507	4,096
3	...	...	14	165	233	3,297	1,532
4	...	25,043	92	412	312	5,461	1,783
5	...	...	90	344	364	2,666	...
6	...	10	...	...	...	...	2,166
7	...	33,629	...	1,102	349	2,581	758
8	...	41	...	430	312	29,044	628
9	...	...	55	...	1,279	11,204	45
10	...	5,992	103	...	50	7,783	253
11	...	150	...	...	217	16,534	2,092
12	...	9	75	...	41	4,394	2,285
13	...	26	48	...	36	5,796	291
14	...	337	51	684	549	4,958	1,070
15	...	27	8	...	547	29,394	5,183
16	...	...	2	412	2,955	4,436	884
17	...	...	...	2,000	689	2,060	470
18	...	1,174	210	536	603	4,890	...
19	...	...	124	216	419	16,921	236
20	...	...	132	67	589	13,070	626
21	...	...	77	438	99	1,522	529
22	...	46	842	...	637	251	69
23	...	435	25	126	136	727	331
24	...	...	638	3	25	14,115	36
25	...	...	97	20	692	632	714
26	...	22,300	...	...	...	4,238	14,759
27	...	149	...	...	190	504	12
28	...	...	...	...	2,660	1,712	71,509
Total for 1912-13	...	1,01,150	3,223	6,955	14,655	1,93,665	1,13,586
Total for 1911-12	...	18,535	3,873	10,044	11,999	1,81,083	58,141



II—continued.

of the Punjab during the year ending 31st March 1913—continued.

Civil Officers—concluded.			In charge of Public Works Officers.	Total.	Total income excluding opening balance.	NAME OF DISTRICT BOARD.	Serial No. of district board.
Contributions from Government.	Other contributions.	Total.					
74	75	76	77	78	79	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
69,182	2,641	81,451	...	81,451	2,48,518	Ambala	1
39,594	1,209	61,687	...	61,687	2,57,834	Hissar	2
56,459	144	63,461	...	63,461	3,02,532	Rohtak	3
61,695	4,647	78,563	...	78,563	2,79,820	Gurgaon	4
46,300	8,827	93,084	...	93,084	2,94,720	Karnal	5
8,500	...	10,666	4	10,670	21,244	Simla	6
36,827	...	61,775	...	61,775	1,86,246	Kangra	7
29,248	...	1,08,223	...	1,08,223	3,31,301	Hoshiarpur	8
36,944	...	49,896	...	49,896	2,29,979	Jullundur	9
46,145	500	63,862	...	63,862	2,03,754	Ludhiana	10
28,573	460	75,065	...	75,065	2,69,147	Ferozepore	11
36,745	...	52,090	...	52,090	1,77,653	Lahore	12
30,938	...	58,027	...	58,027	2,21,827	Amritsar	13
54,161	...	60,654	...	60,654	2,99,382	Gurdaspur	14
32,429	...	77,090	...	77,090	3,22,811	Sialkot	15
54,449	642	70,820	...	70,820	2,69,533	Gujranwala	16
24,189	...	31,435	...	31,435	1,43,139	Rawalpindi	17
14,765	...	26,185	100	26,285	1,74,634	Jhelum	18
33,283	...	52,575	...	52,575	1,78,895	Gujrat	19
55,985	...	86,232	...	86,232	3,20,452	Shahpur	20
42,589	120	45,689	...	45,689	1,45,125	Attock	21
19,940	108	21,168	...	21,168	92,202	Mianwali	22
39,669	...	47,851	...	47,851	2,01,391	Multan	23
45,550	540	92,793	10	92,803	2,15,863	Muzaffargarh	24
36,145	450	61,138	...	61,138	1,85,537	Jhang	25
44,994	214	64,361	...	64,361	1,50,436	Dera Ghazi Khan	26
22,531	...	45,919	...	45,919	1,45,245	Montgomery	27
81,195	1,985	1,59,448	...	1,59,448	5,77,843	Lyallpur	28
11,20,024	22,487	18,01,208	114	18,01,322	64,47,063	Total for 1912-13.	
7,75,586	20,294	12,75,951	435	12,76,386	53,73,923	Total for 1911-12.	



## Statement showing the Income of the District Boards

Serial No. of district board.	NAME OF DISTRICT BOARD.	DEBT.			Total receipts, excluding opening balance.
		Loans.	Deposits and advances.	Total.	
		Rs.	Rs.	Rs.	
1	2	80	81	82	83
		Rs.	Rs.	Rs.	Rs.
1	Ambala	...	...	...	...
2	Hissar	...	8,774	8,774	2,57,292
3	Rohtak	...	2,250	2,250	2,60,084
4	Gurgaon	...	33,026	33,026	3,35,558
5	Karnal	...	2,794	2,794	2,82,614
6	Simla	...	2,997	2,997	2,97,717
7	Kangra	...	...	...	21,244
8	Hoshiarpur	...	2,345	2,345	1,88,591
9	Jullundur	...	50,344	50,344	3,81,645
10	Ludhiana	...	911	911	2,30,890
11	Ferozepore	...	7,410	7,410	2,11,164
12	Lahore	...	12,387	12,387	2,81,534
13	Amritsar	...	9,628	9,628	1,87,281
14	Gurdaspur	...	281	281	2,22,108
15	Sialkot	...	3,457	3,457	3,02,839
16	Gujranwala	...	...	...	3,22,811
17	Rawalpindi	...	14,030	14,030	2,83,563
18	Jhelum	...	1,556	1,556	1,44,695
19	Gujrat	...	3,184	3,184	1,77,818
20	Shahpur	...	661	661	1,79,556
21	Attock	...	38,424	38,424	3,58,876
22	Mianwali	...	3,576	3,576	1,48,701
23	Multan	...	250	250	92,452
24	Muzaffargarh	...	32,516	32,516	2,33,907
25	Jhang	...	16,677	16,677	2,32,540
26	Dera Ghazi Khan	...	...	...	1,85,537
27	Montgomery	...	2,437	2,437	1,52,873
28	Lyalpur	...	6,030	6,030	1,51,275
		...	35,432	35,432	6,13,275
	Total for 1912-13	...	2,91,377	2,91,377	67,38,440
	Total for 1911-12	...	1,17,942	1,17,942	54,91,865



## II—concluded.

of the Punjab during the year ending 31st March 1913—concluded.

Total receipts, including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding balances) per head of population.	REMARKS.	NAME OF DISTRICT BOARD.	Serial No. of district board.
84	85	86	87	2	1
Rs.	Rs. A. P.	Rs. A. P.			
3,16,073	0 3 5	0 7 0		Ambala	1
3,42,951	0 2 4	0 5 9		Hissar	...
5,38,021	0 3 7	0 9 6		Rohtak	...
3,86,798	0 2 11	0 8 0		Gurgaon	...
4,33,239	0 2 6	0 6 7		Karnal	...
31,106	0 1 3	1 6 5		Simla	...
2,22,287	0 2 0	0 4 8		Kangra	
4,55,890	0 2 6	0 6 2		Hoshiarpur	
2,55,142	0 5 10	0 5 4		Jullundur	
2,32,875	0 3 3	0 6 6		Ludhiana	
3,29,709	0 2 0	0 4 9		Ferozepore	
2,48,751	0 1 11	0 3 9		Lahore	
2,45,901	0 2 0	0 4 0		Amritsar	
3,40,707	0 2 9	0 5 6		Gurdaspur	
3,93,333	0 2 0	0 5 1		Sialkot	
3,98,478	0 2 8	0 5 2		Gujranwala	
1,85,437	0 1 11	0 4 8		Rawalpindi	
1,99,904	0 2 5	0 5 10		Jhelum	
1,87,954	0 1 10	0 4 1		Gujrat	
4,02,210	0 4 5	0 8 11		Shahpur	
1,79,055	0 1 9	0 4 9		Attock	
1,24,926	0 1 9	0 4 8		Mian	
4,42,914	0 2 7	0 4 7		Mu'	
2,75,078	0 2 3	0 6 3		M	
2,66,122	0 3 1	0 5 3			
2,01,341	0 2 0	0 6 8			
2,24,024	0 1 5	0 6 8			
7,37,055	0 0 7	0 11 6			
85,97,311	0 2 5	0 6 6			
73,62,233	0 2 5	0			







No. III.

Statement showing the expenditure of the District Boards in the Punjab for the year 1912-13.



## Statement showing the expenditure of the district boards

Serial No. of district boards.	NAMES OF DISTRICT BOARDS.	19 A—LAW AND JUSTICE—COURTS OF LAW.	20—POLICE.					21—
			CATTLE-POUND. CHARGES.					PORTS AND PILOT-AGE.
			Establishments.	Contingencies.	Refund of cattle-pound collections.	Other charges (contribution to Government for cattle-pounds).	Total.	Subsidies to Steam Boat Companies.
1	2	18	19	20	21	22	23	24
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala	...	814					
2	Hissar	...	1,429	100	1			
3	Rohtak	...	1,030	66	118	1,100	2,015	...
4	Gurgaon	...	1,458	26	15	3,900	5,513	...
5	Karnal	...	2,604	148	1	430	1,501	...
6	Simla	...	72	439	50	70	1,675	...
7	Kangra	...	720	...	2	1,400	4,493	...
8	Hoshiarpur	...	1,620	115	...	...	74	...
9	Jullundur	...	370	249	178	2,400	3,235	...
10	Ludhiana	...	1,076	19	16	2,800	4,847	...
11	Ferozepore	...	3,351	67	44	800	1,205	...
12	Lahore	...	...	28	62	800	1,987	...
13	Amritsar	...	714	...	...	2,700	6,141	...
14	Gurdaspur	...	895	163	...	...	...	...
15	Sialkot	...	1,413	108	...	2,000	...	...
16	Gujranwala	...	1,807	47	17	4,200	2,877	...
17	Rawalpindi	...	1,090	68	150	1,800	5,220	...
18	Jhelum	...	1,681	10	105	2,000	3,410	...
19	Gujrat	...	934	33	...	600	3,980	...
20	Shahpur	...	2,030	34	46	1,400	1,700	...
21	Attock	...	1,236	13	...	650	3,160	...
22	Mianwali	...	...	62	...	3,300	1,618	...
23	Multan	...	1,176	...	...	1,050	5,432	...
24	Muzaffargarh	...	1,344	14	...	...	2,372	...
25	Jhang	...	1,077	37	40	...	...	...
26	Dera Ghazi Khan	...	...	47	362	1,130	2,360	...
27	Montgomery	...	128	...	14	2,200	3,943	...
28	Lyallpur	...	2,218	6	...	550	1,688	...
				171	...	...	...	...
					83	...	134	...
						...	2,472	...
	Total 1912-13	...	32,285	2,070	1,417	37,280	73,052	...
	Total 1911-12	...	31,504	1,870	1,537	29,215	64,126	...



III.

in the Punjab during the year ending 31st March 1913—continued.

22—EDUCATION.							NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
Grants to Universities.	Inspection.	MAINTENANCE AND MANAGEMENT.				Total.		
		Training and special schools.	High schools.	Middle schools.	Primary schools.			
25	26	27	28	29	30	31	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	1,203	...	...	10,685	29,503	42,434	Ambala	1
...	1,461	2,246	...	7,177	30,972	38,149	Hissar	2
...	1,933	1,048	...	13,245	45,485	59,778	Rohtak	3
...	1,231	1,422	6,891	4,658	31,781	44,752	Gurgaon	4
...	1,019	806	...	8,376	24,988	34,170	Karnal	5
...	309	...	...	...	8,276	8,276	Simla	6
...	993	1,540	...	10,338	26,284	38,152	Kangra	7
...	1,295	309	...	19,006	48,490	67,805	Hoshiarpur	8
...	2,263	455	...	8,253	38,782	47,490	Jullundur	9
...	1,001	3,844	...	12,992	25,012	41,848	Ludhiana	10
...	1,445	2,248	8,023	3,674	34,078	48,023	Ferozepore	11
...	1,389	341	...	6,008	21,831	28,180	Lahore	12
...	1,542	1,052	...	17,558	35,110	52,720	Amritsar	13
...	1,752	3,244	11,311	22,298	43,018	79,871	Gurdaspur	14
...	1,677	...	13,303	25,410	56,598	95,221	Sialkot	15
...	1,938	1,930	...	20,618	30,618	53,166	Gujranwala	16
...	1,131	...	...	8,802	28,235	37,037	Rawalpindi	17
...	1,227	1,240	7,201	7,229	24,124	39,794	Jhelum	18
...	1,130	1,393	...	10,088	23,300	43,781	Gujrat	19
...	1,161	1,692	6,880	8,985	25,811	43,368	Shahpur	20
...	978	732	...	7,435	19,991	28,158	Attock	21
...	1,027	...	...	1,219	20,061	21,280	Mianwali	22
...	1,061	...	...	7,161	28,222	35,383	Multan	23
...	1,143	1,408	...	10,135	24,995	36,538	Muzaffargarh	24
...	1,692	2,702	...	10,994	19,945	33,641	Jhang	25
...	1,378	...	...	6,325	26,684	33,009	Dera Ghazi Khan	26
...	1,008	...	...	20,764	23,315	44,079	Montgomery	27
...	1,662	683	...	13,156	54,507	68,346	Lyallpur	28
...	37,049	30,335	53,609	3,02,579	8,58,926	12,45,449	Total 1912-13.	
...	35,261	9,645	26,123	2,76,520	7,51,130	10,63,418	Total 1911-12.	



## Statement showing the expenditure of the district boards

Serial No. of district boards.		24 - MEDICAL—concluded.						
		Medical schools and colleges.	Lunatic Asylums.	Plague charges.	Contributions to Government.	Other contributions.	Refunds.	Total.
1	2	44	45	46	47	48	49	50
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala	...	...	...	...	...	...	...
2	Hissar	...	...	...	...	...	...	...
3	Rehtak	...	...	222	3,445	10,660	...	26,433
4	Gurgaon	26	...	855	1,978	4,074	...	20,353
5	Karnal	425	...	1,106	356	8,136	...	22,768
6	Simla	105	...	1,783	2,359	2,790	...	29,109
7	Kangra	...	...	37	2,078	87	...	59,482
8	Hoshiarpur	...	...	...	...	...	...	1,199
9	Jullundur	...	...	654	4,280	50	...	24,774
10	Ludhiana	295	1817	1,027	2,222	1,592	...	32,502
11	Ferozepore	...	...	903	7,324	...	...	20,008
12	Lahore	...	...	2,758	1,001	5,562	43	23,100
13	Amritsar	...	...	430	3,486	2,142	...	21,571
14	Gurdaspur	...	...	...	3,825	5,776	...	19,055
15	Sialkot	...	...	1,732	4,585	75	...	23,715
16	Gujranwala	...	...	738	5,303	2,130	...	29,897
17	Rawalpindi	...	...	268	4,416	980	...	26,575
18	Jhelum	...	...	359	2,669	318	72	28,745
19	Gujrat	...	...	28	618	240	...	10,990
20	Shahpur	...	...	...	2,389	3,202	10	15,017
21	Attock	97	428	863	2,267	100	...	16,763
22	Mianwali	180	...	688	144	69	...	2,579
23	Multan	...	...	682	3,096	136	...	16,194
24	Muzaffargarh	170	...	...	436	5,501	...	10,457
25	Jhang	...	...	...	554	830	10	17,098
26	Dera Ghazi Khan	...	...	...	876	4,167	...	23,077
27	Montgomery	...	...	417	1,081	1,730	...	18,085
28	Lyallpur	...	...	...	1,590	...	...	13,671
		...	...	588	380	...	...	12,267
		...	...	849	149	2,763	...	24,615
	Total 1912-13.	1,238	2,245	16,992	62,907	64,021	135	6,16,105
	Total 1911-12.	1,274	...	35,333	47,289	37,655	297	5,85,423



III.

in the Punjab during the year ending 31st March 1913—continued.

26—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.							
Experimental cultivation.	PUBLIC EXHIBITIONS AND FAIRS.				Veterinary charges.	NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
	Horse fairs.	Cattle fairs.	Other Exhibitions or fairs.	Total.			
51	52	53	54	55	56	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4	2,365	...	330	2,695	2,710	Ambala	1
3	...	7,436	...	7,436	2,522	Hissar	2
...	...	5,331	56	5,387	2,987	Rohtak	3
...	...	1,840	...	1,840	2,969	Gurgaon	4
...	205	...	1,3825	14,030	2,248	Karnal	5
...	...	...	...	...	273	Simla	6
...	...	...	179	179	1,693	Kangra	7
161	...	3	281	284	2,448	Hoshiarpur	8
...	300	500	...	800	3,253	Jullundur	9
...	...	1,499	290	1,789	1,968	Ludhiana	10
...	...	1,732	1	1,733	2,633	Ferozepore	11
7	...	1,279	753	2,032	1,758	Lahore	12
...	...	...	...	...	1,621	Amritsar	13
...	1,661	...	...	1,661	2,579	Gurdaspur	14
...	...	8,401	20	8,421	3,165	Sialkot	15
...	3,001	1,323	5,795	10,119	2,686	Gujranwala	16
...	1,967	571	777	3,315	2,462	Rawalpindi	17
...	...	...	1,167	1,167	1,457	Jhelum	18
...	664	700	...	1,364	1,555	Gujrat	19
...	1,708	600	...	2,308	1,522	Shahpur	20
69	...	2,236	...	2,236	1,051	Attock	21
...	...	...	...	...	1,170	Mianwali	22
...	1,993	200	...	2,193	1,770	Multan	23
138	1,929	209	643	2,781	3,313	Muzaffargarh	24
...	1,540	...	...	1,540	1,157	Jhang	25
...	600	...	...	600	3,124	Dera Ghazi Khan	26
...	570	1,238	624	2,432	2,273	Montgomery	27
108	21	5,667	94	5,782	3,323	Lyallpur	28
490	18,524	40,765	24,835	84,124	61,690	Total 1912-13.	
210	12,388	40,820	33,262	86,470	56,825	Total 1911-12.	



## Statement showing the expenditure of the district boards

Serial No. of district boards.		26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS— CONCLD.					
		NAMES OF DISTRICT BOARDS.					
1	2	Bull and stallion charges.	Botanical and other public gardens.	Provincial statistics.	Contributions to Government.	Other contributions.	Total.
		57	58	59	60	61	62
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala ... ..	5,462	1,512				
2	Hissar ... ..	8,578	3,426				
3	Rohtak ... ..	2,688	6,087			900	13,283
4	Gurgaon ... ..	3,234	2,159		14,788	120	36,873
5	Karnal ... ..	5,104	1,791	176	9,000		26,149
6	Simla ... ..		110		780		11,158
7	Kangra ... ..	1,727	1,203		930		24,103
8	Hoshiarpur ... ..	3,629	2,519				383
9	Jullundur ... ..	2,136	1,319		1,140		5,942
10	Ludhiana ... ..	4,697	3,756		1,092		10,133
11	Ferozepore ... ..	3,804	9,882		996		8,504
12	Lahore ... ..	9,939	1,035		1,300	100	13,610
13	Amritsar ... ..	4,907	1,107		1,740		19,792
14	Gurdaspur ... ..	5,687	4,452		1,132		15,903
15	Sialkot ... ..	4,360	6,458		1,164	80	8,879
16	Gujranwala ... ..	5,242	7,250		1,440	7	15,826
17	Rawalpindi ... ..	1,477	425		2,124		24,528
18	Jhelum ... ..	1,168	3,859		1,359		26,656
19	Gujrat ... ..	2,511	2,514		3,606		11,285
20	Shahpur ... ..	3,650	9,880		885		8,536
21	Attock ... ..	3,420	3,630		1,320		9,264
22	Mianwali ... ..	2,362	5,520		1,380	464	19,204
23	Multan ... ..	4,003	1,944		723	137	11,266
24	Muzaffargarh ... ..	3,233	7,590	19	350		9,402
25	Jhang ... ..	2,620	4,153		1,224		11,153
26	Dera Ghazi Khan ... ..	2,035	1,499		540		17,595
27	Montgomery ... ..	2,347	2,558		1,400		10,870
28	Lyallpur ... ..	13,876	3,003		1,284		8,542
					408		10,018
					1,868	616	28,576
	Total 1912-13 ... ..	1,13,396	1,00,641	195	53,973	2,424	4,17,433
	Total 1911-12 ... ..	1,03,312	95,963		54,416	1,070	3,98,266



## III.

in the Punjab during the year ending 31st March 1913—continued.

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.						
Pensions.	Gratuities.	Contributions to Government.	Other contributions including payments to Service Funds and Provident Funds.	Total.	NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
63	64	65	66	67	2	1
Rs.	Rs.	Rs.	Rs.	Rs.		
136	42	...	2,520	2,698	Ambala	1
...	550	...	1,579	2,129	Hissar	2
...	...	...	1,346	1,346	Rohtak	3
...	...	...	1,371	1,371	Gurgaon	4
...	119	...	1,086	1,205	Karnal	5
...	...	...	...	...	Simla	6
...	232	...	2,579	2,811	Kangra	7
...	1,523	...	3,660	5,183	Hoshiarpur	8
...	3,155	...	...	3,155	Jullundur	9
...	...	...	4,297	6,647	Ludhiana	10
2,350	...	...	2,796	2,796	Ferozepore	11
...	...	...	2,989	3,211	Lahore	12
222	...	...	3,275	3,287	Amritsar	13
...	12	...	3,974	4,394	Gurdaspur	14
...	420	...	5,191	5,221	Sialkot	15
...	30	...	9,614	9,614	Gujranwala	16
...	...	...	1,358	1,657	Rawalpindi	17
299	...	...	2,258	2,482	Jhelum	18
43	181	...	...	2,261	Gujrat	19
2,261	...	...	1,892	1,892	Shahpur	20
...	...	...	307	665	Attock	21
120	238	60	2,907	2,967	Mianwali	22
...	...	...	246	372	Multan	23
126	...	...	1,940	11,940	Muzaffargarh	24
...	...	...	1,199	1,199	Jhang	25
...	...	...	1,158	1,158	Dera Ghazi Khan	26
...	...	...	3,424	3,537	Montgomery	27
...	113	...	4,037	4,037	Lyallpur	28
...	...	...	...	...	...	...
5,557	6,615	60	67,003	79,235	Total 1912-13.	
16,912	2,409	...	55,465	74,786	Total 1911-12.	



## Statement showing the Expenditure of the district boards

30.—STATIONERY AND PRINTING.						
Serial No. of district boards.	NAMES OF DISTRICT BOARDS.	Stationery purchased from Central Stores.	Other stationery.	Printing.	Lithography.	Total.
1	2	68	69	70	71	72
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala ...	...	...	...	...	...
2	Hissar ...	...	...	326	...	326
3	Rohtak ...	...	...	813	...	813
4	Gurgaon ...	...	...	1,303	...	1,303
5	Karnal ...	497	...	1,787	...	1,787
6	Simla ...	...	...	...	...	1,787
7	Kangra ...	...	...	31	...	497
8	Hoshiarpur ...	...	...	618	...	31
9	Jullundur ...	...	...	1,548	...	618
10	Ludhiana ...	...	...	661	...	1,548
11	Ferozepore ...	...	...	5	...	661
12	Lahore ...	113	...	1,798	458	463
13	Amritsar ...	...	...	583	...	1,798
14	Gurdaspur ...	...	...	1,370	...	696
15	Sialkot ...	...	...	1,151	...	1,370
16	Gujranwala ...	...	...	690	...	1,151
17	Rawalpindi ...	175	...	1,728	220	910
18	Jhelum ...	...	...	343	...	1,728
19	Gujrat ...	...	...	1,122	...	518
20	Shahpur ...	686	...	253	...	1,122
21	Attock ...	...	...	904	...	253
22	Mianwali ...	...	...	...	...	1,590
23	Multan ...	...	...	440	...	...
24	Muzaffargarh ...	...	...	1,191	...	440
25	Jhang ...	...	...	554	...	1,191
26	Dera Ghazi Khan ...	...	...	639	...	554
27	Montgomery ...	...	...	...	...	639
28	Lyallpur ...	...	...	132	...	...
				2,668	348	480
						2,668
	Total, 1912-13 ...	1,471	...	22,658	1,026	25,155
	Total, 1911-12 ...	1,268	958	13,837	4,482	20,545



III.

in the Punjab during the year ending 31st March 1913—continued.

## 32.—MISCELLANEOUS.

32.—MISCELLANEOUS.								NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
Donation for charitable purposes.	Rewards for the destruction of dogs, wild animals and snakes.	Other petty establishment and charges.	Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Contributions to Government.	Other contributions.	Total.		
73	74	75	76	77	78	79	80	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	18	265	7	...	18,714	...	19,004	Ambala ...	1
8	103	1,227	4,194	...	14,507	...	20,039	Hissar ...	2
15	...	...	3,388	...	17,329	...	20,732	Rohtak ...	3
460	108	598	1,616	...	3,890	...	6,672	Gurgaon ...	4
30	...	827	5	25,000	14,189	...	40,051	Karnal ...	5
...	...	...	...	...	...	...	...	Simla ...	6
7	...	30	...	...	10,703	...	10,740	Kangra ...	7
100	...	1,472	425	...	19,256	...	21,253	Hoshiarpur ...	8
...	...	250	326	...	17,616	...	18,192	Jullundur ...	9
16	...	...	101	...	28,008	60	28,185	Ludhiana ...	10
35	...	685	305	...	16,434	370	17,829	Ferozepore ...	11
185	...	53	...	84	12,097	...	12,419	Lahore ...	12
5	...	174	23	...	15,781	...	15,983	Amritsar ...	13
...	40	1,798	48	2	21,858	...	23,746	Gurdaspur ...	14
112	...	622	...	...	18,080	600	19,414	Sialkot ...	15
62	...	353	152	...	24,325	100	24,992	Gujranwala ...	16
150	10	...	1,051	...	8,302	...	9,513	Rawalpindi ...	17
84	3	...	367	...	10,512	...	10,966	Jhelum ...	18
95	43	1,377	...	26	11,357	...	12,898	Gujrat ...	19
...	...	832	792	150	23,278	500	25,552	Shahpur ...	20
17	2	60	5	...	7,763	...	5,176	Mianwali ...	22
15	...	182	103	...	4,876	...	16,817	Multan ...	23
104	...	373	...	237	16,103	...	16,472	Muzaffargarh ...	24
39	...	3,794	508	...	11,400	731	13,881	Jhang ...	25
9	4	...	...	...	13,664	204	14,624	Dera Ghazi Khan ...	26
161	2	...	...	...	14,461	...	6,599	Montgomery ...	27
255	13	...	51	...	6,280	...	72,589	Lyallpur ...	28
...	1,093	...	9,302	1,497	55,167	5,530			
1,964	1,439	14,972	22,769	26,996	4,35,950	8,095	5,12,186	Total, 1912-13.	
1,382	529	16,810	39,897	226	3,90,891	1,764	4,51,499	Total, 1911-12.	



## Statement showing the Expenditure of the district boards

Serial No. of district boards.	NAMES OF DISTRICT BOARDS.	33.—FAMINE RELIEF.				41.—RAILWAYS.				
		Charitable relief.	Public Works.	Miscellaneous.	Total.	Interest on loans borrowed for Railway purposes.	Repayment of loans borrowed for Railway purposes.	Construction of railway charged to Revenue.	Miscellaneous railway expenditure.	Total.
1	2	81	82	83	84	85	86	87	88	89
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala ...	...	...	...	...	...	...	...	...	...
2	Hissar ...	...	...	...	...	...	...	...	...	...
3	Rohtak ...	...	...	...	...	...	...	...	...	...
4	Gurgaon ...	...	...	...	...	...	...	...	...	...
5	Karnal ...	...	...	...	...	...	...	...	...	...
6	Simla ...	...	...	...	...	...	...	...	...	...
7	Kangra ...	...	...	...	...	...	...	...	...	...
8	Hoshiarpur ...	...	...	...	...	...	...	...	...	...
9	Jullundur ...	...	...	...	...	...	...	...	...	...
10	Ludhiana ...	...	...	...	...	...	...	...	...	...
11	Ferozepore ...	...	...	...	...	...	...	...	...	...
12	Lahore ...	...	...	...	...	...	...	...	...	...
13	Amritsar ...	...	...	...	...	...	...	...	...	...
14	Gurdaspur ...	...	...	...	...	...	...	...	...	...
15	Sialkot ...	...	...	...	...	...	...	...	...	...
16	Gujranwala ...	...	...	...	...	...	...	...	...	...
17	Rawalpindi ...	...	...	...	...	...	...	...	...	...
18	Jhelum ...	...	...	...	...	...	...	...	...	...
19	Gujrat ...	...	...	...	...	...	...	...	...	...
20	Shahpur ...	...	...	...	...	...	...	...	...	...
21	Attock ...	...	...	...	...	...	...	...	...	...
22	Mianwali ...	...	...	...	...	...	...	...	...	...
23	Multan ...	...	...	...	...	...	...	...	...	...
24	Muzaffargarh ...	...	...	...	...	...	...	...	...	...
25	Jhang ...	...	...	...	...	...	...	...	...	...
26	Dera Ghazi Khan ...	...	...	...	...	...	...	...	...	...
27	Montgomery ...	...	...	...	...	...	...	...	...	...
28	Lyalpur ...	...	...	...	...	...	...	...	...	...
	Total, 1912-13 ...	...	...	...	...	...	...	...	...	...
	Total, 1911-12 ...	...	...	5	5	...	...	...	...	...



## III.

in the Punjab during the year ending 31st March 1913—continued.

43.—MINOR WORKS AND NAVIGATION.	45—CIVIL WORKS—PUBLIC WORKS.				NAMES OF DISTRICT BOARDS.
Local canal charges.	BUILDINGS.		COMMUNICATIONS.		
	Original works.	Repairs.	Original works.	Repairs.	
90	91	92	93	94	2
Rs.	Rs.	Rs.	Rs.	Rs.	
...	8,869	7,743	561	61,408	Ambala ...
971	15,987	7,035	3,532	6,794	Hissar ...
...	51,332	13,133	...	68,696	Rohtak ...
2,346	36,288	10,900	...	29,982	Gurgaon ...
19,936	64,393	10,389	1,492	31,175	Karnal ...
...	1,408	145	...	1,140	Simla ...
...	9,025	2,800	3,914	19,332	Kangra ...
391	10,332	10,052	6,236	23,264	Hoshiarpur ...
316	...	5,240	...	79,607	Jullundur ...
...	17,937	4,504	3,825	25,463	Ludhiana ...
...	28,346	4,532	2,220	31,003	Ferozopore ...
...	15,476	4,195	1,862	44,406	Lahore ...
...	4,568	4,598	2,058	23,748	Amritsar ...
1,961	24,252	7,819	3,958	36,328	Gurdaspur ...
8,742	7,236	13,001	6,237	60,609	Sialkot ...
...	5,591	8,650	58	75,325	Gujranwala ...
...	9,773	3,269	4,042	13,230	Rawalpindi ...
...	8,748	1,235	3,833	4,825	Jhelum ...
238	12,921	3,705	8,531	12,763	Gujrat ...
84	38,693	9,019	12,293	50,622	Shahpur ...
...	2,878	2,341	9,351	19,264	Attock ...
...	2,980	3,917	6,810	4,713	Mianwali ...
409	40,313	10,819	51,503	28,490	Multan ...
...	25,710	3,631	17,795	7,155	Muzaffargarh ...
2,638	20,034	8,896	1,622	25,974	Jhang ...
...	29,409	2,738	12,397	26,072	Dera Ghazi Khan ...
2,169	14,267	6,205	31,614	15,461	Montgomery ...
...	1,00,220	7,554	39,234	67,082	Lyallpur ...
40,201	6,15,986	1,78,060	2,34,978	8,93,931	Total, 1912-13.
48,852	3,58,649	1,63,224	2,18,984	7,22,236	Total, 1911-12.



## Statement showing the Expenditure of the district boards

Serial No. of district boards.		WATER SUPPLY AND WATER-WORKS.		DRAINAGE WORKS.		Other works of improvement.	Establishment and contingencies appertaining to Public Works.	Tools and Plant.		
		NAMES OF DISTRICT BOARDS.		Original works.	Repairs.				Original works.	Repairs.
		1	2							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Amballa ...	...	...	95	...	...	...	...		
2	Hissar ...	...	524	1,032	...	...	630	8,321		
3	Rohtak ...	...	...	...	...	...	11,922	11,850		
4	Gurgaon ...	...	1,685	...	...	...	8,989	9,557		
5	Karnal ...	...	...	...	...	...	3,605	12,654		
6	Simla ...	...	...	...	...	...	...	10,528		
7	Kangra ...	...	...	...	...	...	...	540		
8	Hoshiarpur ...	...	...	...	...	...	191	5,526		
9	Jullundur ...	...	...	...	...	...	48,348	11,962		
10	Ludhiana ...	...	261	25	...	143	8,005	204		
11	Ferozepore ...	...	...	...	...	...	1,722	4,980		
12	Lahore ...	...	...	...	...	...	1,043	9,024		
13	Amritsar ...	...	...	...	...	...	1,604	7,477		
14	Gurdaspur ...	...	...	302	...	...	692	11,102		
15	Sialkot ...	...	...	422	3,955	2,475	1,039	11,425		
16	Gujranwala ...	...	...	...	...	...	6,054	12,602		
17	Rawalpindi ...	...	...	...	...	...	201	7,136		
13	Jhelum ...	...	...	...	...	...	...	4,828		
19	Gujrat ...	...	439	133	...	...	401	5,777		
20	Shahpur ...	...	...	1,055	...	...	309	5,087		
21	Attock ...	...	...	...	...	...	...	13,640		
22	Mianwali ...	...	...	...	...	...	...	5,652		
23	Multan ...	...	...	533	...	...	339	5,311		
24	Muzaaffargarh ...	...	...	...	...	...	11	7,575		
25	Jhang ...	...	...	...	...	...	2,234	9,215		
26	Dera Ghazi Khan ...	...	350	1,155	...	...	52	7,269		
27	Montgomery ...	...	...	1,803	...	...	...	8,678		
28	Lyallpur ...	...	...	...	1,865	4,301	3,119	8,586		
								28,155		
								4,729		
	Total, 1912-13 ...	...	3,259	6,555	5,820	6,919	1,00,510	2,44,661	7,109	
	Total, 1911-12 ...	...	5,237	8,086	2,004	2,542	91,151	2,47,168	36,452	



## III.

in the Punjab during the year ending 31st March 1913—continued.

## PUBLIC WORKS—CONCLUDED.

Staging bungalows and serai (rest-house) establishments and charges.	Arboriculture charges.	Miscellaneous (a).	Contributions to Government.	Other contributions.	Total.	NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
102	103	104	105	106	107	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
143	7,706	...	3,000	779	99,314	Ambala	1
2,721	3,573	...	200	...	65,170	Hissar	2
1,938	11,267	...	...	...	1,65,110	Rohtak	3
4,828	8,738	...	2,300	15	1,11,913	Gurgaon	4
421	3,559	446	6,000	...	1,28,598	Karnal	5
18	...	...	...	...	3,251	Simla	6
1,377	3,221	2,259	11,000	...	58,645	Kangra	7
7,361	8,720	895	11,000	...	1,38,170	Hoshiarpur	8
874	7,469	...	...	...	1,01,542	Jullundur	9
36	6,356	702	4,400	...	70,211	Ludhiana	10
2,345	10,761	84	13,095	...	1,02,753	Ferozepore	11
117	5,995	761	6,000	...	88,077	Lahore	12
1,447	7,947	1,296	10,000	...	67,795	Amritsar	13
262	9,522	22	7,450	1,000	1,10,184	Gurdaspur	14
2,453	18,638	1,194	3,000	...	1,31,095	Sialkot	15
1,987	9,538	1,497	...	...	1,09,983	Gujranwala	16
793	2,209	1,129	950	...	40,291	Rawalpindi	17
1,767	5,203	449	5,300	...	37,609	Jhelum	18
1,928	13,015	...	...	...	58,831	Gujrat	19
4,665	14,985	578	9,300	...	1,54,850	Shahpur	20
744	3,341	220	150	...	43,959	Attock	21
284	1,808	27	300	7,000	33,495	Mianwali	22
1,395	7,063	30	6,000	125	1,62,857	Multan	23
738	7,131	950	9,900	30	84,489	Muzaffargarh	24
1,357	7,690	753	18,000	...	91,647	Jhang	25
2,131	...	...	...	...	82,925	Dera Ghazi Khan	26
427	4,021	...	...	...	85,503	Montgomery	27
2,228	20,065	2,966	...	...	2,78,399	Lyallpur	28
46,785	2,09,541	16,258	1,27,345	8,949	27,06,666	Total, 1912-13.	
43,648	1,89,153	11,877	1,39,369	661	22,40,441	Total, 1911-12.	



## Statement showing the Expenditure of the district boards

Serial No. of district boards.	NAMES OF DISTRICT BOARDS.	Total Expenditure chargeable to correct income.	Railway construction met from borrowed funds.	DEBT.			Total disbursements.
				Repayment of loans.	Deposits and advances.	Total.	
1	2	108	109	110	111	112	113
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ambala	2,18,454	...	...	...	...	...
2	Hissar	2,04,370	...	...	391	391	2,18,845
3	Rohtak	3,16,668	...	...	350	350	2,04,720
4	Gurgaon	2,34,375	...	...	1,969	1,969	3,18,637
5	Karnal	3,27,487	...	...	15,970	15,970	2,50,345
6	Simla	14,135	...	5,164	5,271	10,435	3,37,922
7	Kangra	1,61,572	...	...	...	...	14,135
8	Hushiarpur	2,98,767	...	...	402	402	1,60,974
9	Jullundur	2,21,286	...	...	1,238	1,238	3,00,005
10	Ludhiana	2,00,639	...	...	1,429	1,429	2,22,715
11	Ferozepore	2,39,981	...	...	1,877	1,877	2,02,516
12	Lahore	1,81,835	...	...	33	33	2,40,014
13	Amritsar	1,94,548	...	...	420	420	1,82,255
14	Gurdaspur	2,92,253	...	...	5,349	5,349	1,99,897
15	Sialkot	3,43,866	...	...	5,335	5,335	2,97,588
16	Gujranwala	2,79,121	...	...	511	511	3,44,377
17	Rawalpindi	1,28,896	...	...	520	520	2,79,641
18	Jhelum	1,37,078	...	...	680	680	1,29,576
19	Gujrat	1,63,360	...	...	50	50	1,37,128
20	Shahpur	2,97,663	...	...	16	16	1,63,376
21	Attock	1,21,090	...	...	4,792	4,792	3,02,455
22	Mianwali	96,823	...	...	...	...	1,21,090
23	Multan	2,61,297	...	...	541	541	97,364
24	Muzaffargarh	2,03,591	...	...	13,832	13,832	2,75,129
25	Jhang	1,87,145	...	...	25	25	2,03,616
26	Dera Ghazi Khan...	1,65,635	...	...	4,732	4,732	1,91,877
27	Montgomery	1,75,146	...	...	...	...	1,65,635
28	Lyallpur	5,00,053	...	...	400	400	1,75,546
					24,563	24,563	5,24,616
	Total, 1912-13	61,66,134	...	5,164	90,696	95,860	62,61,994
	Total, 1911-12	53,84,220	...	4,965	55,383	60,348	54,44,568



## III.

in the Punjab during the year ending 31st March 1913—concluded.

BALANCE.			REMARKS.	NAMES OF DISTRICT BOARDS.	Serial No. of district boards.
Deposits.	Actual balance.	Total.			
114	115	116	117	2	1
Rs.	Rs.	Rs.			
20,513	76,715	97,228	...	Ambala ...	1
13,893	1,24,338	1,38,231	...	Hissar ...	2
34,410	1,84,974	2,19,384	...	Rohtak ...	3
11,774	1,24,679	1,36,453	...	Gurgaon ...	4
17,606	77,711	95,317	...	Karnal ...	5
...	16,971	16,971	...	Simla ...	6
4,382	56,931	61,313	...	Kangra ...	7
72,284	83,601	1,55,885	...	Hoshiarpur ...	8
33	32,394	32,427	...	Jullundur ...	9
5,678	24,681	30,359	...	Ludhiana ...	10
31,041	58,654	89,695	...	Ferozepore ...	11
9,826	56,670	66,496	...	Lahore ...	12
8,016	37,988	46,004	...	Amritsar ...	13
3,262	39,857	43,119	...	Gurdaspur ...	14
2,552	46,404	48,956	...	Sialkot ...	15
36,807	82,030	1,18,837	...	Gujranwala ...	16
1,136	54,725	55,861	...	Rawalpindi ...	17
4,403	58,373	62,776	...	Jhelum ...	18
9,322	15,256	24,578	...	Gujrat ...	19
47,968	51,787	99,755	...	Shahpur ...	20
10,692	47,273	57,965	...	Attock ...	21
1,176	36,386	27,562	...	Mianwali ...	22
36,738	1,31,077	1,67,815	...	Multan ...	23
18,852	52,610	71,462	...	Muzaffargarh ...	24
6,179	68,066	74,245	...	Jhang ...	25
6,864	28,842	35,706	...	Dera Ghazi Khan ...	26
10,739	37,739	48,478	...	Montgomery ...	27
26,476	1,85,963	2,12,439	...	Lyallpur ...	28
4,52,622	18,82,695	23,35,317	...	Total, 1912-13.	
2,60,553	16,57,172	19,17,725	...	Total, 1911-12.	











