

E50

REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1915-16.

12518



Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1916.

Price: Re. 0-12-0 or 1s. 2d.

E-50
15-16

1870

RECEIVED

THE STATE OF NEW YORK

1870

1870

1870

*Proceedings of His Honour the Lieutenant-Governor of the Punjab in the
Boards and Committees (Boards) Department, No. 324, dated 11th
December 1916.*

READ—

The district reports on the administration and accounts of the district boards in the Punjab for the year 1915-16.

REMARKS.—

PART I.

The general constitution of the district boards remained unchanged during the year.

Government has on more than one recent occasion expressed its willingness to extend the elective system to the 11 districts of the West Punjab where it is not at present in force, if there is a general desire for it and conditions are suitable. The necessary enquiries are now being carried out, but the figures with regard to elections held during the past year are not encouraging. Only 14 vacancies out of a total of 133 were contested, and from several districts it is reported that candidates were secured with difficulty and only on official pressure being brought to bear. In three cases the vacancies had to be filled by nomination owing to a want of candidates, and nearly 10 per cent. of the seats open to election are now filled by members so nominated. A similar apathy was commented on in reviewing the previous year's reports, and the fact must be faced that the rural population have been slow to appreciate and assimilate the election system, which is still foreign to their ideas and traditions. The result is that once a member has secured a seat by election, which in practice means either by popular acclamation or by acquiescence, he is in nine cases out of ten, if he so desires, re-elected without opposition on the expiry of his term.

2. The Kangra district board met only 4 times and 8 other boards held only 5 meetings. On the other hand, the Sialkot and Mianwali boards met 12 times, and all other boards 6 or more times. Attendance on the whole improved. Karnal was best with the very high average of 89 per cent., while Jhelum and Dera Ghazi Khan were worst with only 52 per cent. each. The attendance of non-official members increased by 10 per cent. or more in Karnal, Ambala, Gujranwala, Gujrat, Shahpur and Muzaffargarh : in Jhelum, Montgomery and Dera Ghazi Khan it was only 50 per cent. or less, and efforts should be made to improve it. Meetings were held elsewhere than at headquarters in Ferozepore, Lahore and Gujranwala, and these examples might well be copied by other districts where conditions are suitable.

3. The general working of the boards is characterised as satisfactory in almost identical words in practically every district report. As an estimate of the progress which is being made in local self-government, this description is not very helpful, and many of the reports are entirely silent as to the manner in which this satisfactory working has revealed itself, and the curt "no remarks" under this heading in the Ambala report conveys almost as much information as the time-honoured description furnished in most other cases. In Amritsar this trite encomium is qualified by an expression of the Deputy Commissioner's opinion that "viewed as a consultative or executive body the district board is absolutely useless" : in Lahore "members have shown a *tendency* to interest themselves more in their duties" : in Gurdaspur "they appear to evince" such an interest : in Ferozepore "there has been some improvement in the interest shown by them in the work of the board" : in Kangra the enthusiasm of members is chiefly aroused by questions with regard to appointments, and "frequently

results in undignified partisanship": in Gujranwala "personal feelings are much in evidence," and "the lively interest shown by members in matters coming before the board is based much more on personal than on public grounds": in Jhelum "few members take much interest in the district board work from the public point of view." Such remarks are not encouraging, but fortunately there is another side to the picture which reveals the steady development that is in progress in some districts and affords re-assuring proof of a growing spirit of public service and an intelligent appreciation of the duties of district representatives. The Commissioner of Rawalpindi writes: "All Deputy Commissioners are united in their appreciation of the working of the boards and of the intelligent interest taken in public affairs by the members. Many of them pay a tribute to the good work done by sub-committees. Everything in fact points to the conclusion that the district board machinery is now very fairly efficient and that it would be sound policy if Government could make development grants on a more generous scale." Government recognises that in at least four of the boards of the Rawalpindi Division the difficulty is mainly one of finance, and, as explained in the following paragraph, steps have been taken during the year to put the financial position of the boards in the Rawalpindi Division on a secure basis and to extend that system to other divisions. The stimulus which a strong financial position supplies to intelligent and efficient administration is illustrated by the working of the Lyallpur board: quite apart from the fine record of works completed during the year which was made possible by the ample resources of this board, there is a spirit of intelligent initiative in the members, who, as the Commissioner remarks, are successfully learning to undertake the burden of responsibility in public affairs. The disposal of routine business at general meetings is greatly facilitated by the recommendations of the Financial sub-committee: the Education sub-committees exercise a real and healthy control over village schools, and make possible the execution of annual repairs to such schools under the supervision of the teachers—a system which the board has found both expeditious and economical. Two members were entrusted with the supervision of the construction of primary schools and secured the completion of nearly 30 new buildings at a very moderate cost. A thorough review of the finances of the board has been undertaken, and a programme of expenditure for five years has been drawn up, with a view to making adequate provision for all services in due proportion, and thus enabling each department to carry out its programme methodically. Progress is not, however, confined to Lyallpur, and steps are being taken in other districts to utilise more and more the services of members for purposes of supervision and even for the discharge of executive duties. In a considerable number of districts members are now entrusted with the supervision of works in progress in their circles and the attestation of completion reports, and in several districts the actual execution of petty works is committed to the charge of individual members. In Gurgaon a regular programme of the duties which members are expected to discharge has been drawn up, and in the present stage of development this should prove a useful measure; for the general conclusion to which most of the reports point is that interest in the general administration of the board is greatly stimulated by the responsibility attaching to the discharge of definite duties assigned to members. At the same time care should be taken that members and sub-committees are not entrusted with matters for which they are not suited, and it is open to question, for example, whether the action of the Gujrat board in making over to tahsil sub-committees the preparation of working plans for arboriculture was well advised.

4. While, however, much advantage may be derived from the policy of decentralization which divides the duties of a board among sub-committees and individual members, it is at the same time necessary that the primary duties of the board in framing the general policy to be followed in the provision of facilities for education, medical relief, communications, etc., and controlling the measures taken to put that policy into practice should not be lost

sight of. The revision of the financial relations between Government and district boards, which is now in progress and has actually been introduced in the Rawalpindi Division, provides a most suitable opportunity for a thorough review by boards of their financial position with a view to an intelligent distribution of their resources among the many objects for which provision has to be made. The amount of assistance from Government, apart from educational grants, upon which the boards can normally rely will now be definitely known, and boards will have the fullest discretion in apportioning these funds to the various departments of their work; but if the best use is to be made of their resources, a carefully considered programme of expenditure will be essential. The Government grants are being calculated so as to allow due provision for the maintenance of all existing services and a reasonable amount of development, but many boards will no doubt find it necessary to supplement their existing resources if the development of communications and of facilities for education, medical relief and other amenities is to keep pace with the ever-growing demands. The Lieutenant-Governor has more than once pointed out that the extension of local self-government must involve increased expenditure on local objects and that the willingness of the people to assume extra financial responsibilities is the most effective test of their desire for such extension. France and Italy are the two European countries in which rural self-government on the Indian model are most highly developed. In France the district and rural boards raise an annual revenue of £60,000,000 by rural taxation. Italy—a much poorer country—has a population (40 millions) and a land revenue (4 millions) twice that of the Punjab. But the district and rural boards raise by local taxation £7,000,000 or nearly double the land tax. In the Punjab any proposal to increase the resources of the boards by taxation is however stoutly resisted and the local rate is usually only one-tenth of the land revenue demand. The maximum local rate ($1\frac{2}{3}$ annas per rupee of land revenue) has so far been imposed in only 11 districts, and its increase in other districts is one of the first questions to which attention should be paid. The total incidence of local taxation per head was only $3\frac{3}{4}$ annas in the Punjab as compared with 42 annas in Italy and even allowing for the greater wealth of Italy, the Punjab figure appears ridiculously inadequate.

5. The registration of Muhammadan marriages which was started in Ambala last year has proved successful, and the scheme is already self-supporting. In Lahore the system has been extended to the Lahore as well as the Kasur Tahsil. As some boards do not seem to be aware that the system has a legal basis, it may be pointed out that the registration of births and deaths and marriages is a matter which under section 20 of the District Boards Act Government can entrust to the control and administration of a district board. The registration of births and deaths is already provided for by a separate machinery but in the case of marriages the Government will gladly empower the District Boards to assume control.

PART II.—ACCOUNTS.

6. The gross income of district boards, Rs. 74½ lakhs, was nearly Rs. 7½ lakhs less than in the previous year, owing almost entirely to the curtailment of Government grants for roads, which were less by Rs. 8,68,119, though Government contributions for educational and medical purposes amounted to Rs. 1,12,894 more than in 1914-15. At the same time the income was more than double the average, Rs. 34 lakhs, of the period 1902-03—1905-03 owing partly to or increase in local rate (Rs. 11 lakhs) and school fees (Rs. 2 lakhs) but mainly to more liberal contributions from Government. Altogether Government grants during the past year aggregated Rs. 24,89,932 as against Rs. 32,50,606, and other contributions also fell off by nearly Rs. 80,000. The income from tolls and ferries, from both sale and rent of buildings and land, sale-proceeds of trees and grass and of stores and materials, fairs other than horse and cattle fairs, garden receipts, and from fees in training and special schools was less by Rs. 1,16,364; but these losses were more than counter-balanced by the increases from local rate, stage carriages fees, receipts under

the Cattle Trespass Act, fees from secondary schools, cattle fairs, canal receipts and miscellaneous, which produced Rs. 2,28,577 more than in the previous year. On the other hand, expenditure rose by about Rs. 11½ lakhs to Rs. 86,30,765, the increase being general under nearly every head.

7. Under the head "Education" the income was Rs. 1,02,275 better than in the previous year, mainly owing to the larger Government grants. There was, however, also some increase in the amount of fees received in secondary schools, and the income so realised amounted to over 13 per cent. of the total expenditure, excluding expenditure on buildings. This compares favourably with the proportion of fees to total expenditure in other provinces, which in the year 1914-15 was 13·6 per cent. in Madras, 11·4 in the United Provinces, 5·1 in Bombay, 2·3 in Bihar and Orissa, and 1·8 in Bengal. In Sialkot fees amounted to over Rs. 40,000, nearly double the highest total in any other district, the percentage of total expenditure being 24·4. The next best percentages were in Montgomery, 23·3, and Shahpur, 22·6. The gross expenditure rose by over Rs. 2½ lakhs to Rs. 23,14,740 apart from the cost of new buildings which is not shown separately in the accounts, but appears from the Education Report to have amounted to nearly Rs. 5 lakhs. About 80 new primary school buildings, 5 middle school buildings and 7 boarding-houses were completed. A very cheering evidence of the increasing desire of the rural population for greater educational facilities is the fact that in a number of districts the boards were assisted in providing suitable school buildings by the co-operation of the people themselves. In Ferozepore, where all the schools are said to be now properly housed, the average cost of a primary school is Rs. 1,000, and of this Rs. 500 is in every case obtained by private subscriptions. In Dera Ghazi Khan, too, the people helped in providing buildings and sites and subscribing towards the cost of construction and of furniture. The Lyalpur board has started a workshop to turn out school furniture at an economical rate, and His Honour would commend this example to other boards which are making a considerable increase in the number of schools. Improved scales of salaries were introduced in several districts, and generally the attention devoted to education was very satisfactory. In Gujrat so much as 44 per cent. of the total expenditure of the board was incurred on education and in Jullundur the percentage was 40: indeed the question suggests itself whether in those districts other services such as medical relief, sanitation and roads received due attention and adequate grants. In nine other districts the percentage was over 30, and only in three—Hissar, Karnal and Multan—was it under 20, *prima facie* an inadequate proportion in districts which are educationally backward. A useful step taken in Ludhiana was the appointment of an Inspectress of Girls' Schools for the district. Technical schools were opened in Montgomery and Gujranwala, and the industrial schools at Kasur and Karnal are reported to be gaining in popularity.

8. Receipts under the head "Medical" rose by Rs. 8,650 owing to increased Government contributions. "Other contributions" were less by nearly Rs. 9,000, but this was due to the failure to obtain the credit of certain contributions due from municipalities in the Rohtak District before the end of the year. Income from fees and from sale of medicines remained stationary at about 10 per cent. of the total income, and represented but a very insignificant fraction of the expenditure which increased by about Rs. 81,000 to nearly Rs. 8 lakhs. The increase in expenditure was general under nearly every head, but was greatest on account of plague charges which rose by over Rs. 30,000. The Karnal board spent both actually and relatively more than any other board on medical relief—17 per cent. of its total expenditure—as against a general average of only 9 per cent., but the adequate maintenances of its splendidly equipped hospital justifies liberal expenditure. The minimum expenditure on medical objects which was formerly prescribed by rule was 18½ per cent. of a board's income, and though His Honour recognises the many other pressing calls on the resources of the boards, he desires again to call attention to the inadequate provision which is made by many of them for this all-important service. In reviewing the annual statements of dispensaries for the last calendar year he drew attention to the fact that in many districts with exceedingly high death

rates each dispensary has to serve 70 or 80 thousand persons—a state of affairs which calls for early remedy, and is now under enquiry by the Inspector-General of Civil Hospitals in consultation with the boards. Most boards have now accepted the principle that fees should be charged to those able to afford to pay them, but the figures show that the practice lags very far behind the theory, and His Honour would suggest that steps be taken to furnish the medical officer in charge of each dispensary with a list of persons who should be charged for attendance and medicines. Greater advantage might also be taken of canal dispensaries. The figures quoted in the Gujranwala report show what good use can be made of these dispensaries, and His Honour is glad to see that the Sialkot board has taken up the matter. New dispensaries were completed at Kangra, Tandlianwala (Lyallpur) and Sillanwali (Shahpur), and additions and alterations were made to many others. The class for *dais* at Ferozepore, which was noticed in last year's review has not as yet attained much success in spite of the very favourable terms on which women are received. Four stipends of Rs. 10 per mensem each were voted by the Lyallpur board for candidates to be trained in midwifery and nursing at the Medical School for Women at Ludhiana; two stipends of Rs. 12 per mensem each were sanctioned by the Karnal board; and the district board of Gujranwala is also offering a scholarship of Rs. 20 per mensem at the same institution for a female student to study in the Sub-Assistant Surgeon class.

9. A sphere of usefulness for which the boards are peculiarly fitted is the improvement of agriculture and of the breeding of horses, cattle and sheep. And the Lieutenant-Governor is glad to notice the steady advance that is being made in those directions.

The encouragement of more scientific methods of agriculture and the use of selected seed, the value of which have now been amply demonstrated by the Agricultural Department, are matters in regard to which much assistance can be given by district boards. Several have already sanctioned scholarships for the vernacular course at the Lyallpur College, and the Sialkot and Amritsar boards now possess demonstration farms. The Sialkot farm has recently been put under the charge of an Agricultural Assistant. A similar farm is projected by the Gujrat board, and His Honour hopes to see many other boards co-operating with the Agricultural Department in this way, as under expert management such farms should be a source of profit to the boards, besides fulfilling their primary purpose as object lessons of scientific methods. Visits of selected members of district boards to the Government Agricultural Farms should be encouraged as a means of spreading a knowledge of recent developments in agricultural practice, and Government has ruled that the rail fares for such journeys are a legitimate charge on the boards.

Interest in cattle-breeding was well maintained during the year and the record number of 181 bulls was purchased by boards from the Hissar Farm and 19 bulls of other breeds through the Civil Veterinary Department. The system of selling bulls at half price to selected applicants was adopted with excellent results in Hissar, where 18 bulls were thus disposed of: in Lahore and Gujranwala the numbers were 13 and 15, respectively. Attempts are said to have been made to introduce the system in other districts, but no adequate explanation is afforded of the want of success. New cattle-breeding sub-committees were formed in Gujrat and Montgomery, and the existing sub-committees in other districts are said to be doing good work. New cattle fairs were started at Rohtak and Montgomery which promise to be successful, and the income from horse and cattle fairs was about Rs. 30,000 better than in the previous year, a total expenditure of Rs. 63,341 bringing in a return of Rs. 1,39,686 gross. Properly managed, such fairs should always prove remunerative, and the Commissioner of Lahore rightly calls attention to the loss incurred over those in Gujranwala.

In reviewing the report on the work of the Civil Veterinary Department, His Honour was pleased to observe the growing appreciation of the department's work among the people. Particularly satisfactory is the progress that is being made as a result of the efforts of the department in

the campaign against uncontrolled breeding with bulls and stallions of poor quality, and in this Multan, where over 10,000 castrations were performed during the year, has taken the lead. This policy can, however, only be successful if an adequate supply of bulls and stallions of good breed is provided. In this respect the boards are doing all that could be expected of them with regard to bulls, but in respect of stallions little is being effected beyond the replacement of casualties.

Interest in sheep and goat breeding is gradually spreading, and 12 cross-bred merino rams were purchased by the Gujranwala board, 10 by the Kangra board, and 5 by the Sialkot board. In addition, the Hissar board has 12 rams and 14 goats and private individuals in various districts purchased 38 rams from the Government farm.

A new veterinary dispensary was completed at Jaranwala (Lyallpur), and additions were made to several others.

10. Cattle-pound charges amounted to Rs. 48,137 and receipts to Rs. 1,18,614. The pounds thus proved a direct source of profit to the boards quite apart from the resulting protection of crops from damage. In districts like Karnal, Ferozepore and Gurdaspur, where pounds are managed in a business-like way, a net income of from 7 to 9 thousand rupees is obtained, but in some other districts, notably Lahore, Mianwali and Jullundur, the boards appear to have entirely neglected their duties in this respect and the pounds are worked at a loss.

11. There was a falling-off of nearly Rs. 10 lakhs in the receipts under the head "Civil Works," chiefly owing to the curtailment of Government grants, which accounted for over $8\frac{1}{2}$ lakhs of the decrease. The generous grants, however, which had been distributed towards the close of the previous year, and in many cases large accumulated balances enabled the boards to carry out a very satisfactory programme of works, and expenditure rose by about Rs. 11 lakhs. About Rs. $23\frac{1}{2}$ lakhs were spent on communications and Rs. $11\frac{1}{4}$ lakhs on buildings. Establishment charges and contingencies amounted to only 3.7 per cent. of the cost of the works executed, and though this is satisfactory in itself, it is a question whether greater expenditure on establishment would not produce better results and be more economical in the end.

12. Arboricultural operations were hampered by the failure of the monsoon, and in many districts little progress was made with planting. In Lyallpur, Montgomery, Sialkot and Gujranwala, however, from 17 to 20 miles of avenues were planted up successfully. Receipts decreased by about Rs. 8,000 and expenditure rose by over Rs. 16,000, and it is still only too apparent that ignorance and lack of proper supervision are responsible for the unsatisfactory state of affairs. Only two boards—Sialkot and Rohtak—are reported as having adopted the sane principles of planting and rotational fellings advocated in Messrs. Casson and Mustoe's "Notes on Roadside Arboriculture." This work has now been translated into Urdu, and the Lieutenant-Governor trusts that it will be carefully studied by all boards, and that the scientific and business-like methods described in it will be substituted for the present unsound practice and lack of method.

13. There is little to note with regard to the progress of rural sanitation. A few small works in connection with the drainage or water-supply of large villages were undertaken, and a tax was imposed on the residents of Dijkot in the Lyallpur District to pay for a staff of sweepers and for other expenses in connection with the sanitation and lighting of the village. The district board of Gurgaon has drawn up a set of simple rules which are now under consideration to regulate the collection of manure in villages and to ensure the purity of the water-supply, for adoption in villages which agree to them; and the Sialkot board is contemplating the imposition of a sanitation tax in Kotli Loharan. Such a tax is now in force in a considerable number of villages in various districts, but the reports are silent as to the efficacy of the measures which have been rendered possible by this self-imposed taxation in promoting

the sanitary improvement of the villages concerned, and His Honour would be glad if the subject were mentioned in future reports. A Bill has now been drafted and circulated for opinion which is intended to provide a simple machinery of self-government suitable to small towns and the larger villages, but for smaller villages His Honour has decided that the imposition of taxation and the passing of simple regulations under the District Boards Act will meet existing requirements. At present only a few districts have shown any inclination to adopt such regulations, and the Sanitary Board has intimated to them that it is prepared to assist in financing suitable schemes of sanitation, provided that a portion of the cost is forthcoming from local sources.

14. No board allowed its balance to fall below the minimum; but in a number of cases the year closed with dangerously low balances, and the Lyallpur was forced to overdraw in order to meet establishment and other recurring charges payable in the early months of the current financial year. The responsibility for this state of affairs is laid upon Government in the district report, for prescribing an inadequate minimum balance, but the board has not realised that the minimum balance prescribed by Government is intended as a reserve fund to meet emergencies, and a board which closes the year with the bare minimum balance not only shows a want of ordinary foresight but must almost inevitably be compelled to entrench upon that balance in order to meet recurring charges at the beginning of the year and thus infringe the rules of Government. The extensive programmes of works completed during the year have naturally reduced the unduly high balances which had been accumulated by many boards, but in Multan (Rs. 3,79,822) nearly a lakh was added to an already high balance, and Gujranwala (Rs. 3,35,269), Ferozepore (Rs. 2,94,445) and Hissar (Rs. 2,50,916) have still large sums with which to supplement their annual revenues.

An interesting report on the work of the Local Funds Audit Department was recently submitted by the Examiner, Local Funds Accounts, and His Honour is glad to observe that the Examiner considers that district board accounts are on the whole well kept.

15. The Lieutenant-Governor notes that in spite of the remark in last year's review as to the meagreness of some of the district reports no improvement has been effected in the case of Amritsar, and the Jhelum, Hoshiarpur and Muzaffargarh reports are equally inadequate.

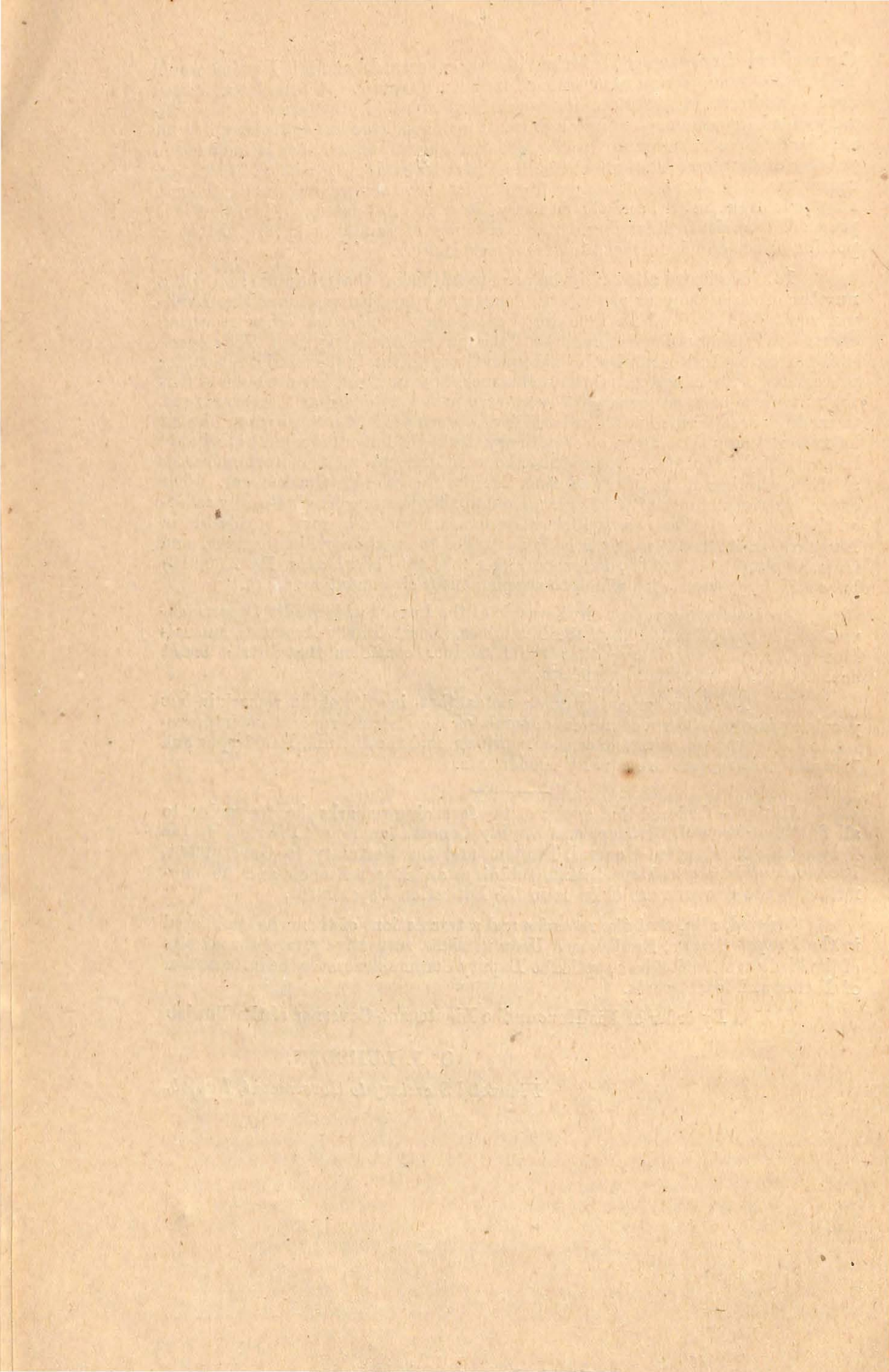
ORDER.—Ordered that copies of the foregoing remarks be forwarded to all Commissioners of Divisions and Deputy Commissioners of Districts in the Punjab, the Accountant-General, Punjab, and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the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

Ordered, also, that the remarks and a translation of them be published in the *Punjab 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 of the Punjab

O. F. LUMSDEN,

Financial Secretary to Government, Punjab.



STATEMENT No. I.

Statement showing the constitution of District Boards in the Punjab for the year 1915-16.

Serial No.	Name of District board.	Act under which constituted.	Area in square miles.	Population within the area, excluding municipal towns (census of March 1911).	PARTICULARS ABOUT CHAIRMAN.				NUMBER OF MEMBERS.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	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.	REMARKS.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	<i>Ex-officio</i> .	Nominated.	Elected.	Total.	Officials.	Non-officials.	European and Eurasians.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hisar	...	5,186	712,076	...	...	...	1	12	3	31	46	13	33	4	42	6	...	...	53.8	72.7	67.4	
2	Rohtak	...	2,248	647,018	...	...	...	1	9	20	*15	44	9	35	2	42	8	...	...	87	70	74	
3	Gurgaon	...	1,930	655,644	...	...	...	1	10	40	...	50	10	40	2	48	5	...	...	78	73	74	
4	Karnal	...	3,148	719,100	...	...	...	1	10	6	†32	48	10	38	2	46	5	...	...	88	89	80	
5	Ambala	...	1,851	568,970	...	...	...	1	11	1	†25	37	11	26	4	83	6	...	...	71	72	72	
6	Simla (A)	...	101	15,152	...	...	...	1	1	...	...	1	1	...	1	...	...	...	...	...	...	...
7	Kangra	...	3,856	754,624	...	...	...	1	8	4	25	37	13	24	4	33	4	...	...	63	53	57	
8	Hoshiarpur	...	2,236	861,572	...	...	...	1	8	4	24	36	8	28	...	36	6	...	...	79	59	63	
9	Jullundur	...	1,356	697,802	...	1	...	...	9	3	24	36	9	27	2	34	8	...	...	76	69	71	
10	Ludhiana	...	1,394.2	447,154	...	...	...	1	8	3	§19	30	8	22	1	29	7	...	...	64	68	67	
11	Ferozepore	...	4,054.98	869,216	...	...	...	1	12	8	(a) 22	42	(b) 13	29	3	39	6	...	...	81.54	66.55	71.43	
12	Lahore	...	3,648	770,775	...	...	...	1	8	6	||16	30	8	22	3	27	5	...	...	92.50	67.27	74	

(A) There is no fully constituted District Board at Simla. The Deputy Commissioner *ex-officio* exercises the powers of and constitutes the District Board.

* The number of seats open for election is 34; but 4 seats have been left unfilled for the present and in 15 cases no persons came forward for election, and the vacancies were therefore filled by nomination under section 11 (3) of the Punjab District Boards Act, 1883.

† Out of these 7 members were appointed under section 11 (3) of the District Boards Act.

‡ One vacancy was filled by nomination under section 11 (3) of the Punjab District Boards Act.

§ The number of seats open to elected members is 20, but last year in one case no person came forward for election, hence this seat was filled by nomination.

|| The number of seats open to elected members is 20, but as in 4 cases no person came forward, hence these vacancies were filled by nomination.

(a) The number of seats open to elected members is 23, but as in 6 cases no person came forward, hence these vacancies were filled up by nomination.

(b) There are 13 official members, viz., 12 as per column No. 10, and one official member by nomination.

STATEMENT No. I—CONCLUDED.

Statement showing the constitution of District Boards in the Punjab for the year 1915-16—concluded.

Serial No.	Name of District board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipal towns (census of March 1911).	PARTICULARS ABOUT CHAIRMAN.				NUMBER OF MEMBERS.								Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	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.	REMARKS.
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European and Eurasians.	Indians.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
13	Amritsar ...	Act XX of 1883.	1,557	707,228	...	...	...	1	3	4	15	22	6	16	3	19	5	...	...	90	76.92	80.55	
14	Gurdaspur ...		1,823	771,728	...	...	...	1	8	1	19	28	8	20	2	26	6	...	...	89	73	78	
15	Sialkot ...		1,977	855,698	...	...	...	1	6	6	25	37	8	29	1	36	12	...	...	87.5	62	67.5	
16	Gujranwala ...		3,893.78	836,734	...	...	...	1	13	3	33	49	13	36	3	46	8	...	...	80.2	65.9	69.4	
17	Gujrat ...		2,273.61	702,885	...	...	...	1	7	5	27	39	7	32	1	38	5	...	...	66	61	62	
18	Shahpur ...		4,801.02	584,751	...	...	...	1	13	41	...	54	13	41	4	50	10	...	...	62.3	59.2	60	
19	Jhelum ...		2,764	482,287	...	...	...	1	8	52	...	60	8	52	1	59	6	...	...	70.8	49.4	52.2	
20	Rawalpindi ...		2,051	493,035	...	...	...	1	10	42	...	52	10	42	5	47	5	...	...	60	83	79	
21	Attock ...		4,222	482,664	...	...	...	1	9	46	...	55	9	46	3	52	5	...	...	89	57	62	
22	Mianwali ...		5,395	316,243	...	...	...	1	11	25	...	36	11	25	1	35	12	...	...	71	58	62	
23	Montgomery ...		4,293.24	509,330	...	...	...	1	10	24	...	34	10	24	1	33	10	...	...	80	50	58	
24	Lyallpur ...		3,288	845,811	...	...	...	1	10	36	...	46	10	36	5	41	7	...	...	60	72	69.88	
25	Jhang ...		3,393	474,456	...	...	...	1	8	28	...	36	8	28	2	34	5	...	...	72.5	68.57	69.5	
26	Multan ...		6,107	695,523	...	...	...	1	12	34	...	46	12	34	2	44	9	...	...	74.07	65.68	68.35	
27	Muzaffargarh ...		5,574	546,787	...	...	...	1	12	28	...	40	12	28	4	36	7	...	...	75	64	67	
28	Dera Ghazi Khan	5,416	461,691	...	...	...	1	12	30	...	42	12	30	4	38	7	...	...	75	42	52		
	Total ...		89,837.83	17,485,299	...	1	...	27	258	503	352	1,113	270	843	70	1,043	185	...	...	...	...	...

STATEMENT No. I—SUPPLEMENTARY.

Statement showing the constitution of Local Boards in the Punjab for the year 1915-16.

Serial No.	Name of Local Board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipal towns (census 1911).	PARTICULARS ABOUT CHAIRMAN.				NUMBER OF MEMBERS OF THE BOARD.							Total number of meetings held including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	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.	REMARKS.	
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European and Eurasians.								Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
KANGRA.																							
1	Kangra	...	429	108,380	...	...	...	1	1	4	10	15	1	14	...	15	6	...	...	100	41	45	
2	Nurpur	...	525	96,125	...	...	...	1	1	5	13	19	1	18	...	19	2	...	...	100	31	34	
3	Dehra	...	516	126,525	...	...	...	1	1	7	16	24	1	23	...	24	6	...	...	100	49	51	
4	Hamirpur	...	601	166,701	...	...	...	1	2	4	13	19	2	17	...	19	4	...	...	50	46	46	
5	Palampur	...	443	132,090	...	...	...	1	1	4	11	16	1	15	1	15	1	...	...	100	27	31	
AMRITSAR.																							
6	Amritsar	...	545	260,366	...	...	...	1	1	6	15	22	1	21	...	22	12	...	12	66.66	49.50	50	
7	Ajnala	...	415	179,152	...	...	...	1	1	5	12	18	1	17	...	18	12	1	...	100	59.89	62.23	
8	Tarn Taran	...	597	267,710	...	...	...	1	1	6	14	21	1	20	1	20	10	5	1	100	65	66.66	
SIALKOT.																							
9	Sialkot	...	428	218,620	...	...	...	1	1	10	22	33	1	32	...	33	12	...	...	83.3	46	47	
10	Daska	...	360	141,967	...	...	...	1	1	6	14	21	1	20	...	21	12	...	...	100	67.5	69	
11	Pasrur	...	394	162,780	...	...	...	1	1	7	16	24	1	23	...	24	12	...	...	100	51	53	
12	Zafarwal	...	310	148,811	...	...	...	1	1	8	18	27	1	26	...	27	10	...	...	100	48.5	50.3	
13	Raya	...	485	183,515	...	...	...	1	1	7	16	24	1	23	...	24	10	...	...	100	38.2	40.8	
	Total	...	6,048	2,192,742	...	...	...	13	14	79	190	283	14	269	2	281	109	6	13	...	...	...

FORM II.

Statement showing the Income of the District Boards of Punjab during the year ending 31st March 1916.

Serial No. of District Board.	NAME OF DISTRICT BOARD.	Closing balance of last year.	I—LAND REVENUE.					VI—PROVINCIAL RATES.					XII—INTEREST.				XVI-A— LAW AND JUSTICE.	XVII—POLICE.		
			Revenue due to canals.	Capitation tax or house tax.	Rent of fisheries.	Miscellaneous.	Total.	Local rate—Cess on lands for expenditure on roads, schools, hospitals and general purposes.	Miscellaneous.	Fees under the stage carriage act.	Total.	For educational purposes.	For medical purposes.	For other purposes.	Total.	Fees, fines and forfeitures.	Receipts under Cattle Trespass Act.	Other items.	Total.	
1	2	3	4	5	5a	5b	6	7	8	9	10	11	12	13	14	15	16	17	18	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	3,11,659	...	...	...	...	...	1,07,590	..	...	1,07,590	...	...	...	...	...	6,807	...	6,807
2	Rohtak	1,37,879	..	..	..	..	..	1,27,283	..	..	1,27,283	..	..	..	..	..	6,513	15	6,528
3	Gurgaon	1,21,581	..	..	..	1,991	1,991	1,26,838	..	376	1,27,214	..	..	..	..	20	4,815	3	4,818
4	Karnal	1,84,707	..	..	..	..	..	1,25,814	..	467	1,26,281	..	..	..	..	..	11,884	18	11,897
5	Ambala	1,60,502	..	..	..	..	..	1,20,006	..	1,369	1,21,375	..	..	..	..	..	3,849	..	3,849
6	Simla	9,917	..	..	..	..	..	1,229	..	..	1,229	..	..	..	..	..	66	..	66
7	Kangra	1,19,497	..	..	..	..	..	85,017	..	91	85,108	..	244	..	244	..	5,124	2	5,126
8	Hoshiarpur	2,16,629	..	..	..	..	..	1,71,377	..	..	1,71,377	..	17	..	17	..	7,514	1,505	9,019
9	Jullundur	1,47,389	..	..	..	..	..	1,57,584	..	..	1,57,584	..	244	..	244	..	1,000	..	1,000
10	Ludhiana	50,072	..	..	..	..	..	1,12,474	..	1,214	1,13,688	98	698	..	796	..	3,303	1	3,304
11	Ferozepore	2,99,641	..	..	..	..	..	1,65,772	..	3,698	1,69,470	162	..	..	162	..	10,728	42	10,765
12	Lahore	1,29,496	..	..	..	..	..	87,759	1,524	..	89,283	..	..	91	91	181	..	..	..
13	Amritsar	1,28,931	..	..	..	..	..	1,61,155	..	4,126	1,65,281	..	..	..	..	..	5,934	12	5,946
14	Gurdaspur	1,38,173	..	..	..	..	..	1,50,950	..	409	8,51,359	..	70	128	193	50	10,249	..	10,249
15	Sialkot	1,97,378	..	..	..	..	..	1,81,475	..	..	1,81,475	..	35	..	35	..	4,785	..	4,785
16	Gujranwala	3,59,361	..	..	..	..	..	2,10,803	..	1,592	2,12,395	..	35	..	35	..	5,398	..	5,398
17	Rawalpindi	1,34,417	..	..	..	..	..	55,689	..	..	55,689	..	..	..	..	..	2,278	..	2,278
18	Jhelum	1,14,389	..	..	..	..	..	75,834	..	..	75,834	..	23	..	23	..	3,944	5	3,949
19	Gujrat	87,355	..	..	..	..	..	80,155	..	..	80,155	44	..	..	44	..	2,221	..	2,221
20	Shahpur	1,21,163	..	..	..	..	..	1,55,080	..	1,111	1,56,141	..	..	..	..	..	5,059	..	5,059
21	Attock	86,129	..	..	..	..	..	67,216	..	45	67,261	..	..	157	157	..	3,125	904	4,029
22	Mianwali	51,668	..	..	..	3	3	45,427	..	..	45,427	105	..	681	786	..	24	..	24
23	Multan	2,83,650	..	..	..	..	..	1,60,346	..	..	1,60,346	..	..	..	..	..	3,236	..	3,236
24	Muzaffargarh	1,29,718	..	..	..	..	..	80,003	..	147	80,150	..	..	..	..	..	3,483	4	3,487
25	Jhang	94,773	..	..	..	..	..	1,01,232	..	..	1,01,232	117	58	..	170	..	1,690	1	1,691
26	Dera Ghazi Khan	39,313	..	..	..	..	..	52,553	..	..	53,524	..	..	..	..	..	..	..	..
27	Montgomery	1,53,032	..	..	..	..	..	64,833	..	..	63,912	..	209	..	209	..	866	33	899
28	Lyalpur	3,19,502	..	..	..	..	..	4,23,423	..	1,607	4,25,030	..	..	..	..	..	4,724	..	4,724
Total for 1915-16		43,27,971	..	..	..	1,994	1,994	34,54,917	1,524	16,252	34,72,698	526	1,628	1,052	3,206	201	1,18,614	2,540	1,21,154
Total for 1914-15		34,25,054	..	..	..	2,333	2,333	33,68,263	..	5,877	33,74,145	538	1,558	858	2,654	17,065	99,581	3,781	1,03,362

Statement showing the Income of the District Boards of the Punjab during the year ending 31st March 1918—continued.

Serial No. of District Board.	NAME OF DISTRICT BOARD.	XIX—EDUCATION.											XX—MEDICAL.											
		School fees.				Contribution.			Miscellaneous.				Total.	Hospitals and dispensaries receipts.	Medicine sold by Civil Surgeons.	Income from Endowment.	Contributions.			Miscellaneous.			Total.	
		Training and special schools.	High schools.	Middle schools.	Primary schools.	Total.	From Government.	Other contributions.	Total.	Sale-proceeds of books.	Miscellaneous.	Total.					From Government.	Other contributions.	Total.	Sanitary fees and fines.	Other receipts.	Total.		
1	2	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	...	...	1,133	1,366	2,399	28,352	388	28,688	...	133	133	31,320	43	36	...	...	1,682	1,682	...	5	5	1,766
2	Rohtak	...	...	3,226	2,961	6,187	44,364	100	44,464	...	236	237	50,998	...	80	364	...	1,300	1,300	...	40	40	1,784
3	Gurgaon	...	6,310	958	1,581	8,849	28,675	58	28,733	...	151	151	37,733	71	66	263	700	2,801	3,501	...	38	38	3,939	
4	Karnal	...	...	1,977	1,747	3,724	22,287	610	22,897	...	103	103	26,724	360	484	586	311	12,207	12,518	1,485	707	2,192	16,140
5	Ambala	...	...	4,575	2,429	7,004	35,275	838	36,113	...	219	219	43,336	...	171	1,058	2,000	410	2,410	...	64	64	3,702
6	Simla	...	...	...	222	222	11,065	...	11,065	...	...	...	11,287	...	...	...	...	...	...	...	2	2	2
7	Kangra	...	...	5,245	1,877	7,122	46,970	...	46,970	...	119	119	64,211	193	142	...	900	950	1,850	...	58	58	2,248
8	Hoshiarpur	...	...	8,831	5,543	14,374	72,362	2,302	74,564	...	62	62	89,000	158	154	188	1,100	2,039	3,139	94	...	94	3,633
9	Jullundur	...	...	18,118	3,668	21,786	71,040	4,751	75,791	...	30	30	97,607	...	...	...	550	...	550	...	28	28	578
10	Ludhiana	233	...	8,305	3,023	12,061	47,346	10,128	57,474	...	97	97	90,632	233	127	...	600	952	1,552	...	151	151	2,062	
11	Ferozepore	...	...	2,275	5,723	12,387	40,668	6,488	47,156	6	1,137	1,143	60,666	5,176	193	1,561	300	1,506	1,806	...	104	104	8,840
12	Lahore	268	4,415	2,375	5,215	32,699	96	32,795	...	71	71	38,081	12	32	...	...	1,991	1,991	...	14	14	2,049	
13	Amritsar	...	...	10,769	3,457	14,236	42,590	...	42,590	...	141	141	56,967	6	3	81	2,700	481	3,181	...	4	4	3,275
14	Gurdaspur	...	...	6,702	13,906	3,854	24,462	2,307	57,832	1	184	185	82,479	...	64	...	1,965	2,472	4,437	...	447	447	4,948
15	Sialkot	...	10,968	22,109	7,646	40,723	74,535	3,072	77,597	...	825	835	1,19,155	1	1	...	4,800	709	5,309	...	13	13	5,324	
16	Gujranwala	...	1,926	10,071	4,612	16,609	48,814	1,115	49,929	...	1,235	1,235	67,773	...	101	...	...	2,847	2,847	336	108	444	3,392
17	Rawalpindi	...	8	5,470	2,132	7,610	36,553	24	36,577	...	122	122	44,309	129	111	...	4,495	1,469	5,964	...	8	8	6,212	
18	Jhelum	...	5,827	4,141	2,388	12,356	33,811	96	33,907	...	79	79	46,342	3	39	...	300	807	1,107	...	213	213	1,332	
19	Gujrat	...	...	6,336	4,809	11,145	41,261	213	41,474	...	131	131	52,750	142	69	...	7,732	201	7,933	...	...	...	8,144
20	Shahpur	...	8,418	9,160	4,637	22,275	41,922	75	41,997	...	93	93	64,305	30	56	421	2,320	903	3,223	...	162	162	3,892	
21	Attock	...	...	5,200	1,541	6,741	20,170	...	20,170	...	24	24	26,935	103	32	120	730	150	880	...	97	97	1,232
22	Mianwali	...	...	763	2,659	3,422	33,675	576	34,251	...	29	29	37,702	7	1	...	...	2,084	2,084	...	28	28	2,120
23	Multan	...	...	2,455	1,251	3,706	29,383	...	29,383	5	79	84	33,173	30	40	...	...	1,390	1,390	...	23	23	1,433
24	Muzaffargarh	...	...	1,322	721	2,113	30,948	685	31,633	...	102	102	33,848	228	12	...	2,487	...	2,487	...	57	57	2,784
25	Jhang	...	...	2,278	2,003	4,981	32,233	144	32,377	...	69	69	36,727	114	...	...	...	54	54	...	365	365	533
26	Dera Ghazi Khan	...	...	676	323	999	35,589	...	35,589	...	236	236	36,824	...	98	1	...	1,15	1,158	...	32	32	1,289
27	Montgomery	...	...	15,027	1,509	16,536	23,155	2,200	30,355	...	184	184	47,075	...	16	...	...	850	850	...	275	275	1,141
28	Lyallpur	123	...	10,565	3,720	14,408	46,162	3,133	49,345	...	245	245	63,998	...	657	...	...	1,862	1,862	696	6	702	3,221
	Total for 1915-16	...	632	44,563	1,77,790	79,984	3,02,972	11,12,319	39,397	11,51,716	13	6,196	6,209	14,60,897	7,039	2,785	4,593	33,790	43,275	77,065	2,611	3,049	5,660	97,149
	Total for 1914-15	...	6,848	36,884	1,70,643	79,405	2,93,785	10,17,538	48,154	10,60,692	57	4,088	4,145	13,53,622	7,051	2,631	7,121	15,677	52,199	67,876	1,918	2,895	4,813	89,492

Statement showing the Income of the District Boards of the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Board.	NAME OF DISTRICT BOARD.	XXI—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.										XXII—RECEIPTS IN AID OF SUPER-ANNUATION AND COMPASSIONATE ALLOWANCES.	XXIII—STATIONERY AND PRINTING.	XXV—MISCELLANEOUS.								
		Botanical and other garden receipts.	Veterinary receipts.	Receipts on account of experimental cultivation.	Public exhibitions and fairs.				Miscellaneous.	Contributions from Government.	Other contributions.	Total.	Contribution for pensions or gratuities.	Press receipts.	Sale of old stores and materials.	Sale of waste (escheated) buildings and lands.	Rent of waste (escheated) buildings and lands.	Total.	Contributions.		Other miscellaneous receipts.	Total.
					Horse fairs.	Cattle fairs.	Other exhibitions or fairs.	Total.											From Government.	Other contributions.		
1	2	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	2,803	424	...	...	44,799	...	44,799	49	3,700	...	51,775	256	...	...	...	...	...	...	...	...	...
2	Rohtak	1,243	125	...	...	38,277	264	38,541	500	3,950	...	44,359	...	...	3	...	...	3	...	...	4	7
3	Gurgaon	172	598	...	...	1,652	...	1,652	431	6,850	...	8,501	...	...	...	...	3	...	...	2,032	...	2,032
4	Karnal	855	427	...	48	...	76	124	12	3,600	...	9,203	1,892	...	...	...	...	...	...	720	193	1,368
5	Ambala	344	377	...	...	...	1,039	1,039	302	5,000	...	7,062	...	...	...	455	455	...	...	1,867	988	2,888
6	Simla	30	21	...	...	...	...	...	155	3,030	...	3,206	...	...	5	...	...	83	...	...	1,165	1,220
7	Kangra	363	179	...	...	...	...	...	133	3,000	...	3,680	...	...	...	...	...	...	...	...	87	87
8	Mohiarpur	1,339	221	6	...	211	327	538	...	4,500	...	6,604	203	...	...	...	1	1	...	...	100	101
9	Jullundur	474	382	...	...	...	...	...	3	4,000	...	4,859	...	4	...	...	...	...	...	1,195	1,988	3,183
10	Ludhiana	976	150	...	...	2,029	932	2,961	108	3,700	100	7,993	1	...	...	...	...	...	...	208	1,469	
11	Ferozepore	3,929	2,517	...	...	5,523	...	5,523	1,353	6,101	720	20,143	...	...	...	...	...	...	...	208	1,469	
12	Lahore	15	808	...	...	2,852	2,231	5,083	1,641	3,200	...	10,747	...	...	...	288	288	...	...	70	30	
13	Amritsar	477	146	...	...	...	...	...	1,367	2,400	...	4,390	2,659	...	68	...	...	63	...	...	1,377	1,665
14	Gurdaspur	1,669	237	...	...	2,107	1	2,108	134	3,000	...	7,148	2	...	...	...	...	...	...	490	490	
15	Sialkot	1,890	264	291	...	14,057	175	14,232	245	4,500	...	21,422	...	31	...	...	...	...	...	114	1,545	
16	Gujranwala	2,567	570	...	230	2,347	3,077	5,654	2,535	2,900	...	14,226	...	...	2	...	...	2	...	1,431	1,545	
17	Rawalpindi	1,062	472	...	6,067	949	1,835	8,371	100	3,484	...	13,989	...	...	...	...	...	...	...	1,890	1,892	
18	Jhelum	3,467	302	...	...	...	554	554	...	3,484	350	8,157	...	...	...	...	...	...	...	910	910	
19	Gujrat	247	231	...	600	...	...	600	...	3,484	...	4,662	...	...	...	...	...	...	...	117	1,992	2,109
20	Shahpur	8,159	51	...	1,425	141	...	1,566	125	2,956	481	13,373	...	...	1	...	1	...	...	1,281	24,868	26,149
21	Attock	1,501	43	...	...	6,697	...	6,697	...	3,982	...	12,223	820	...	20	87	5,590	5,697	1,500	...	3,344	3,345
22	Mianwali	1,889	136	...	...	...	...	...	10,208	6,080	...	18,313	...	...	31	6	...	...	...	630	351	8,178
23	Multan	1,876	448	...	455	...	...	455	178	3,500	736	7,193	...	...	1	...	...	...	...	...	346	383
24	Muzaffargarh	1,868	212	74	...	...	...	...	136	3,500	...	5,790	...	...	...	...	...	...	...	...	56	507
25	Jhang	595	256	...	42	...	40	82	1,847	2,300	...	5,090	...	...	392	...	...	392	...	...	801	801
26	Dera Ghazi Khan	120	63	10	704	12	...	716	175	4,400	...	5,484	...	...	...	...	...	...	...	...	6,683	7,075
27	Montgomery	357	97	...	...	194	1,179	1,373	...	3,500	...	5,327	154	...	3	...	...	...	...	...	56	56
28	Lyallpur	124	274	...	2,784	5,484	...	8,268	3,101	3,500	...	15,267	...	...	218	...	...	218	...	266	2,141	2,625
	Total for 1915-16	40,521	10,041	381	12,355	1,27,331	11,750	1,51,436	24,341	1,07,101	2,387	3,36,708	6,937	107	1,251	93	6,434	7,678	1,500	10,800	55,235	75,213
	Total for 1914-15	47,411	10,529	10	13,862	96,242	31,421	1,41,025	12,000	1,12,550	7,714	3,31,239	6,826	1,135	922	48	812	1,782	1,500	11,764	25,272	40,318

Statement showing the Income of the District Boards of the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Board.	NAME OF DISTRICT BOARD.	XXVI—RAILWAYS.			XXX—IRRIGATION—MINOR WORKS AND NAVIGATION.	XXXI—CIVIL WORKS.														Total income, excluding opening balance.	
		Gross receipts.	Deduct working expenses.	Net receipts.		Local canal receipts.	In charge of Civil Officers.														
							Tolls on roads and ferries receipts.	Rent of buildings and lands (other than nazul (sequestered) J.)	Sale of buildings and other property (other than nazul (sequestered) J.)	Sale of stores and materials.	Staging bungalow fees.	Serai (rest-house) fees.	Sale-proceeds of trees, grass, etc.	Miscellaneous.	Contributions from Government.	Other contributions.	Total.	In charge of Public Works Officers.	Total.		
1	2	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	...	2,623	269	3,094	14,588	6	11	350	1,049	552	14,820	1,262	36,001	...	36,00	2,38,145
2	Rohtak	...	...	...	15,862	3,875	95	...	84	273	...	3,215	698	40,960	...	49,200	...	49,200	2,97,986
3	Gurgaon	...	...	...	417	5,074	118	...	886	112	576	2,442	386	52,289	21,518	83,875	...	83,875	2,50,466
4	Karnal	...	...	...	34,357	5,924	284	192	24	240	630	10,926	5,839	52,680	2,636	75,776	...	75,776	3,07,180
5	Ambala	...	...	...	...	2,799	266	...	...	...	...	...	...	540	...	540	...	540	16,417
6	Sirsa	...	...	...	...	...	...	...	...	...	...	...	...	540	...	78,125	...	78,125	2,28,888
7	Kangra	...	...	...	...	16,146	40	...	...	898	264	1,588	1,120	58,069	...	79,599	...	79,599	3,62,689
8	Hoshiarpur	...	...	...	...	12,262	228	365	...	273	474	24,038	714	41,245	...	79,599	...	79,599	3,29,176
9	Jullundur	...	...	...	237	...	19	343	316	...	537	7,307	43	41,721	...	58,172	...	58,172	2,55,879
10	Ludhiana	...	...	...	...	3,431	4,717	900	37	...	16	17,914	1,840	39,048	1,581	1,08,817	...	1,08,817	3,80,528
11	Ferozepore	...	...	...	...	13,708	13,600	19,928	141	760	287	9,881	9,374	38,869	4,331	70,468	...	70,468	2,12,106
12	Lahore	...	...	...	...	6,465	1,504	30	...	...	14	12,718	377	32,439	...	67,278	...	67,278	3,06,286
13	Amritsar	...	...	...	...	9,744	11,702	...	279	...	19	9,474	298	23,274	...	43,998	...	43,998	3,03,641
14	Gurdaspur	...	...	...	1,639	7,697	210	2,127	20	709	89	39,981	932	38,476	3,831	95,689	...	95,689	4,80,777
15	Sialkot	...	...	...	1,000	7,818	3,695	324	541	...	91	6,114	2,569	55,037	463	75,015	...	75,015	3,79,144
16	Gujranwala	...	...	...	...	3,786	2,589	10	238	222	3,987	6,114	2,569	55,037	463	75,015	...	75,015	1,50,674
17	Rawalpindi	...	...	...	...	1,645	30	...	18	2,300	510	7,269	131	14,185	...	26,088	...	26,088	1,26,672
18	Jhelum	...	...	...	...	6,642	735	...	...	734	570	7,607	363	18,205	...	34,856	...	34,856	2,35,031
19	Gujrat	...	...	...	...	...	90	408	50	...	463	10,226	1,987	70,355	...	83,710	...	83,710	3,05,565
20	Shahpur	...	...	92	8,842	697	112	321	72	1,060	1,622	288	19,854	20,307	5,291	54,520	...	54,520	3,05,565
21	Attock	...	...	...	...	113	...	...	120	323	...	340	308	23,765	108	26,599	...	26,599	1,35,649
22	Mianwali	...	...	...	...	...	253	...	708	...	1,117	340	308	23,765	108	26,599	...	26,599	1,31,481
23	Multan	...	...	...	3,566	6,763	251	...	1,543	...	417	1,060	1,823	1,83,542	...	1,95,601	...	1,95,601	4,05,399
24	Muzaffargarh	...	...	...	...	11,502	318	112	5	187	62	3,104	271	21,050	600	37,211	...	37,211	1,70,845
25	Jhang	...	...	...	223	22,478	140	411	...	10	540	3,731	3,302	24,700	131	55,443	...	55,443	2,01,165
26	Dera Ghazi Khan	...	...	...	...	34	...	...	245	6	...	950	1,241	31,887	180	34,543	...	34,543	1,30,889
27	Montgomery	...	...	...	2,676	...	351	...	...	...	192	2,250	...	1,64,101	...	1,66,894	...	1,66,894	2,91,729
28	Lyallpur	...	...	...	...	1,594	...	...	487	...	2,554	2,372	4,221	12,368	6,960	30,506	...	30,506	5,46,618
Total for 1915-16		...	...	...	62,692	1,56,383	46,654	39,850	6,019	7,263	15,415	2,19,359	42,636	12,35,222	49,801	18,18,602	...	18,18,602	74,56,536
		...	...	...	...	...	...	...	3,102	8,083	16,832	2,27,380	81,390	21,03,341	1,09,654	28,14,656	71	28,14,727	81,90,927

Statement showing the Income of the District Boards of the Punjab during the year ending 31st March 1916—concluded.

Serial No. of District Board.	NAME OF DISTRICT BOARD.	DEBTS.			Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding balances) per head of population.	REMARKS.
		Loans from Government.	Deposits and advances.	Total.					
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1	Hissar	...	85,011	35,011	2,78,156	5,84,815	0 2 5	0 5 4	
2	Rohtak	...	9,559	9,559	3,07,545	4,45,424	0 2 10	0 6 8	
3	Gurgaon	...	1,928	1,928	2,52,394	3,73,975	0 3 1	0 6 2	
4	Karnal	...	792	792	3,07,972	4,92,679	0 2 9	0 6 10	
5	Ambala	...	26,474	26,474	2,32,795	4,43,297	0 3 4	0 7 2	
6	Simla	...	...	...	16,417	26,334	0 1 3	1 0 11	
7	Kangra	...	3,100	3,100	2,31,938	3,51,435	0 1 10	0 4 10	
8	Hoshiarpur	...	...	...	3,62,689	5,79,318	0 3 2	0 6 9	
9	Jullundur	...	3,806	3,806	3,32,982	4,50,371	0 10 10	0 7 7	
10	Ludhiana	...	153	153	2,55,832	3,05,904	0 4 0	0 9 2	
11	Ferozepore	...	3,816	3,816	8,84,344	6,83,985	0 3 1	0 7 0	
12	Lahore	...	3,270	3,270	2,15,376	3,44,872	0 6 11	0 4 10	
13	Amritsar	...	344	344	3,06,630	4,35,611	0 2 11	0 5 7	
14	Gurdaspur	...	2,892	2,892	3,06,533	4,44,706	0 8 10	0 6 4	
15	Sialkot	...	10	10	4,30,787	6,23,165	0 3 9	0 10 0	
16	Gujranwala	...	2,219	2,219	3,81,363	7,40,724	0 4 0	0 7 3	
17	Rawalpindi	...	...	...	1,50,674	2,85,091	0 1 10	0 4 11	
18	Jhelum	...	2,197	2,197	1,98,869	3,13,258	0 2 6	0 6 7	
19	Gujrat	...	...	...	2,35,031	3,22,386	0 1 10	0 5 4	
20	Shahpur	...	1,825	1,825	3,07,300	4,28,553	0 4 3	0 8 5	
21	Attock	...	20	20	1,35,669	2,21,798	0 2 2	0 4 6	
22	Mianwali	...	488	488	1,31,969	1,63,637	0 2 4	0 6 8	
23	Multan	...	43,394	43,394	4,48,793	7,32,443	0 3 8	0 9 4	
24	Muzaffargarh	...	4,943	4,943	1,75,238	3,05,006	0 5 11	0 5 0	
25	Jhang	...	165	165	2,01,330	2,96,103	0 3 5	0 6 9	
26	Dera Ghazi Khan	...	8,948	8,948	1,59,837	1,79,150	0 1 10	0 4 7	
27	Montgomery	...	11,180	11,180	3,02,909	4,55,941	0 2 0	0 11 6	
28	Lyalpur	...	29,946	29,946	5,76,564	8,96,066	0 8 0	0 10 11	
	Total 1915-16	...	1,96,480	1,96,480	76,53,076	1,19,81,047	0 3 9	0 6 8	
	Total 1914-15	...	1,91,198	1,91,198	83,82,125	1,18,07,179	0 3 5	0 7 10	

No. II--continued.

... .. of the District Boards of the Punjab during the year ending 31st March 1916--continued.

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916.

1	2	3	4	1.—REFUNDS AND DRAWBACKS.			13.—INTEREST.		13.—ADMINISTRATION.				18	20.—POLICE.								
				5	6	7	8	9	Interest on loans.			General establishments of local funds.				19	20	21	22	23		
									Local rate refunds.	Land revenue refunds.	Total	S.—LAND REVENUE.		S.—LOCAL RATES.	On account of last year.						On account of current year.	Other items.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	3,11,659	2,73,155	...	...	...	...	...	...	...	...	...	6,780	1,156	...	7,936	...	2,142	162	165	...	2,469
2	Rohtak	1,37,879	3,07,545	2	...	2	...	...	...	...	...	...	4,932	2,055	...	7,017	...	2,346	53	54	...	2,453
3	Gurgaon	1,21,581	2,52,394	...	...	...	2,546	...	...	...	...	...	6,184	1,391	...	7,575	...	1,632	227	...	...	1,859
4	Karnal	1,84,707	3,07,972	...	...	...	...	...	...	...	...	607	5,556	3,381	...	8,937	...	3,018	510	180	...	3,708
5	Amhala	1,60,502	2,82,795	...	...	...	...	...	...	...	...	...	5,663	2,126	...	7,791	...	1,105	170	80	...	1,305
6	Simla	9,917	16,417	...	...	...	...	...	...	...	...	...	260	28	...	288	...	72	...	...	...	72
7	Kangra	1,19,497	2,31,938	...	...	...	...	...	...	...	...	...	4,094	1,981	...	6,055	...	925	219	105	...	1,249
8	Hoshiarpur	2,16,629	3,62,689	...	...	...	...	...	...	...	...	...	7,434	1,815	...	9,249	...	1,820	190	133	...	2,143
9	Jullundur	1,47,389	3,32,982	7	...	7	...	...	...	...	...	...	10,099	981	...	11,080	...	404	19	12	...	485
10	Ludhiana	50,072	2,55,882	...	...	...	...	...	...	...	...	...	6,584	584	...	7,168	...	1,635	14	66	...	1,715
11	Ferozepore	2,99,641	3,84,344	...	...	...	...	...	...	...	...	...	8,112	2,877	...	10,989	...	4,090	137	...	...	4,227
12	Labore	1,29,496	2,15,375	827	...	827	...	...	...	...	...	...	4,804	704	...	5,508	...	154	1	...	...	155
13	Amritsar	1,28,981	3,06,639	...	...	...	...	...	...	...	...	...	5,149	1,161	...	6,310	...	1,021	167	...	...	1,188
14	Gurdaspur	1,38,173	3,06,533	12	...	12	...	...	...	...	...	...	8,819	775	...	9,594	...	2,097	181	31	...	2,309
15	Sialkot	1,97,378	4,30,787	...	...	...	...	...	...	...	...	...	9,570	1,315	...	10,885	...	1,562	32	169	...	1,763
16	Gujranwala	3,59,361	3,81,363	24	...	24	...	...	...	...	...	...	8,776	2,910	...	11,686	...	2,321	112	546	...	2,969
17	Rawa pindi	1,34,117	1,50,074	...	...	...	...	...	...	...	...	...	3,461	3,573	...	7,034	...	1,122	...	...	...	2,969
18	Jhelum	1,14,389	1,98,869	...	...	...	...	...	...	...	...	...	4,503	1,757	...	6,260	...	2,062	88	90	...	1,366
19	Gujrat	87,355	2,35,031	61	...	61	...	...	...	...	...	...	4,688	960	...	5,648	...	1,226	94	13	...	2,240
20	Shahpur	1,21,143	3,07,390	...	...	...	...	...	...	...	...	...	8,169	5,155	...	13,325	...	2,646	89	193	...	1,333
21	Attock	86,129	1,55,869	...	...	...	...	...	...	...	...	...	3,159	1,466	...	4,625	...	1,607	1,429	54	...	2,873
22	Mianwali	51,668	1,31,939	28	...	28	17	...	...	...	217	217	3,897	446	...	4,343	...	9	1	...	8,090	
23	Multan	2,83,650	4,48,793	...	...	...	...	...	...	...	...	...	5,566	1,736	...	7,302	...	1,257	24	114	...	10
24	Muzaffargarh	1,29,718	1,75,288	11	...	11	340	...	...	...	...	...	4,594	1,063	...	5,657	...	1,354	94	78	...	1,895
25	Jhang	94,773	2,01,930	99	...	99	...	...	...	...	...	...	5,488	1,652	...	7,140	...	1,198	89	...	...	1,526
26	Dera Ghazi Khan	89,313	1,89,837	27	...	27	...	...	...	...	...	...	2,831	605	...	3,436	...	...	...	...	...	1,237
27	Montgomery	1,53,332	3,02,909	30	...	30	...	...	...	...	...	...	8,097	1,661	...	9,758	...	505	18	...	...	...
28	Lyallpur	3,19,502	5,76,564	9	...	9	...	...	...	...	...	...	9,636	3,027	...	12,663	...	2,218	98	164	...	523
Total 1915-16		43,27,371	76,53,076	1,187	...	1,137	2,903	4	...	607	516	1,123	1,66,997	48,342	...	2,15,339	...	41,578	4,322	2,237	...	48,137
Total 1914-15		34,25,054	63,82,125	1,606	...	1,606	2,600	34	...	881	...	831	1,61,481	41,732	8	2,03,221	...	38,098	3,161	1,981	...	43,240

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Boards.	NAMES OF DISTRICT BOARDS.	21—PORT AND PILOT TAGE.	22—EDUCATION.														24.—MEDICAL.					
		Subsidies to Steam Boat Companies.	Grants to Universities.	Maintenance and Management.							Grants-in-aid.	Scholarships.	Miscellaneous.	Contributions to Government. (a)	Other Contributions. (c)	Refunds.	Total.	General medical establishment.	Hospitals and dispensaries.	Sanitation and Vaccination.		
				Inspection.	Training schools.	High schools.	Middle schools.	Primary schools.	Total.	Vaccination establishment and charges.										Sanitation charges.	Total.	
1	2	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	1,798	1,316	...	11,380	40,974	63,670	534	3,014	...	...	858	...	59,874	1,594	11,818	2,530	5	2,535
2	Rohtak	...	...	2,203	...	...	22,014	51,829	73,843	4,864	4,236	2,292	...	...	...	87,515	...	13,875	3,599	1,612	5,211
3	Gurgaon	...	...	1,770	...	9,820	5,586	36,881	54,087	4,834	5,052	275	...	3,032	...	69,050	184	16,233	4,445	1,023	5,468
4	Karnal	...	...	1,450	1,050	...	9,917	34,241	45,208	3,142	3,151	610	...	...	122	53,621	...	48,935	3,226	4,697	7,923
5	Ambala	...	...	1,498	...	...	13,009	44,933	57,942	3,755	2,153	24	...	2,190	...	67,784	...	7,729	2,663	2,436	5,999
6	Simla	...	...	576	742	...	...	9,733	10,475	200	118	...	...	...	...	11,769	...	814	...	...	...
7	Kangra	...	...	1,343	...	...	20,251	41,426	61,677	10,168	2,227	300	...	...	...	75,715	...	17,874	4,167	937	4,494
8	Hoshiarpur	...	...	2,005	1,039	...	24,420	86,170	1,11,629	11,593	6,198	464	...	...	...	1,31,977	826	29,803	3,965	332	4,297
9	Jullundur	...	...	3,365	2,025	...	43,620	65,994	1,11,639	7,688	4,053	350	...	...	...	1,27,095	...	9,422	4,215	1,693	5,913
10	Ludhiana	...	...	1,78	4,363	...	25,590	36,920	66,873	4,176	5,178	692	...	...	182	78,679	...	12,043	2,288	427	2,715
11	Ferozepore	...	...	2,589	4,699	11,071	10,063	57,540	83,373	8,551	2,736	170	...	1,225	...	98,644	...	20,410	5,165	400	5,565
12	Lahore	...	...	2,032	3,995	...	8,052	36,927	48,974	6,408	4,436	1,396	...	...	...	63,246	...	9,037	2,812	365	3,177
13	Amritsar	...	...	1,749	738	...	24,119	43,335	68,192	12,729	3,673	1,814	...	...	...	88,157	...	20,386	4,085	...	4,085
14	Gurdaspur	...	...	2,450	2,735	11,667	29,299	70,416	1,14,747	8,496	7,016	1,952	...	...	186	1,34,847	...	14,973	4,251	67	4,318
15	Sialkot	...	...	2,079	675	13,048	36,704	83,389	1,33,816	22,432	5,447	2,804	...	...	...	1,86,578	...	15,405	4,921	540	5,461
16	Gujranwala	...	...	2,977	8,198	6,979	30,905	54,612	1,00,694	8,752	3,904	2,037	...	1,633	...	1,20,050	...	29,052	4,339	3,313	7,652
17	Rawalpindi	...	...	1,699	293	...	12,393	38,318	51,004	6,825	2,033	5	...	...	...	63,612	406	7,019	2,350	44	2,791
18	Jhelum	...	...	1,728	...	9,826	12,486	31,153	53,465	14,449	1,836	2,407	...	...	...	73,935	707	6,329	3,313	267	3,580
19	Gujrat	...	...	1,309	...	...	17,523	39,545	57,068	13,179	3,271	527	...	...	...	75,354	...	9,992	4,120	...	4,120
20	Shahpur	...	...	2,178	1,039	10,791	22,082	49,291	83,203	5,60	3,792	2,730	...	270	...	97,933	...	20,207	3,927	41	3,968
21	Attock	...	...	1,175	419	...	11,617	23,093	35,129	7,568	1,029	260	...	...	...	45,161	...	9,691	3,046	...	3,046
22	Mianwali	...	...	1,597	477	...	5,530	30,532	36,539	5,400	2,908	397	...	814	...	47,655	...	2,709	2,866	728	3,594
23	Multan	...	...	1,813	...	...	9,238	37,742	46,981	2,772	1,609	2,277	...	1,186	...	56,637	...	13,838	3,721	289	4,010
24	Muzaffargarh	...	...	1,221	1,391	...	15,237	31,335	47,663	4,883	3,290	2,275	...	1,922	...	61,254	...	17,239	4,117	...	4,117
25	Jhang	...	...	2,631	3,068	...	19,041	34,000	56,109	4,620	1,113	827	...	...	...	65,350	2,468	11,225	2,501	227	2,728
26	Dera Ghazi Khan	...	...	1,803	1,832	...	8,410	37,057	47,299	4,507	1,650	366	...	...	...	55,625	...	8,733	3,016	262	3,278
27	Montgomery	...	...	1,510	1,075	...	28,179	36,416	65,670	1,328	735	1,603	...	...	...	70,846	...	6,629	3,297	120	3,417
28	Lyallpur	...	...	2,593	6,483	...	55,032	87,905	1,49,420	7,675	3,856	2,133	...	1,500	...	1,67,177	1,831	37,592	3,036	659	3,745
	Total 1915-16	...	...	52,894	47,652	73,002	5,32,327	12,73,407	19,26,368	1,99,289	69,670	31,254	...	14,865	380	23,14,740	8,016	4,31,772	96,081	20,276	1,16,307
		...	...	50,189	42,317	64,499	4,62,923	11,67,478	17,35,203	1,72,823	79,041	34,544	1,129	12,389	175	20,85,421	5,461	4,13,242	90,689	16,374	1,07,063

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Boards.	NAMES OF DISTRICT BOARDS.	24.—MEDICAL—concl'd.								26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.											
		Medical schools and colleges.		Lunatic Asylum.	Plague charges.	Contributions to Government.	Other contributions.	Refunds.	Total.	Experimental cultivation.	PUBLIC EXHIBITIONS AND FAIRS.				Veterinary charges.	Bull and stallion charges.	Botanical and other Public gardens.	Provincial statistics.	Contributions to Government.	Other contributions.	Total.
		44	45								46	47	48	49								50	51	52	53	54	55	56	57	58	59	60	61	62
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	1,373	1,343	4,745	...	23,408	15	...	9,268	...	9,268	2,683	5,893	2,556	...	1,788	120	22,323
2	Rohtak	...	...	2,321	3,185	8,888	...	33,280	...	...	9,618	...	9,738	2,557	5,135	4,509	...	1,692	...	23,637
3	Gurgaon	...	...	2,930	3,293	3,172	...	31,280	...	...	1,101	...	1,101	3,094	4,601	2,535	...	999	...	12,518
4	Karnal	...	121	1,888	1,415	50	...	60,332	...	...	...	...	1,458	2,429	7,251	1,557	...	780	150	13,628
5	Ambala	...	...	3,174	2,205	9,840	...	28,047	...	487	...	...	1,175	2,107	5,502	1,792	...	900	...	11,476
6	Simla	...	...	...	479	...	...	1,293	...	...	...	...	...	1,328	469	108	...	...	...	1,905
7	Kangra	...	...	784	6,635	350	...	30,097	...	...	...	...	...	2,128	1,656	957	...	...	...	1,905
8	Hoshiarpur	...	...	2,913	1,447	1,850	...	41,138	41	...	1,032	263	1,295	1,935	4,970	2,884	...	1,140	...	5,881
9	Jullundur	...	...	2,692	1,664	7,636	...	27,327	...	300	500	...	800	2,583	5,684	2,240	...	1,092	...	12,217
10	Ludhiana	...	...	1,755	763	2,658	...	19,934	...	...	3,951	306	4,257	2,115	6,592	4,167	...	696	370	12,673
11	Ferozepore	...	...	1,370	3,385	2,480	...	33,210	2,697	...	1,865	...	1,865	3,094	4,460	8,717	...	1,300	24	18,455
12	Lahore	...	...	3,925	1,886	5,776	...	23,801	...	...	3,167	216	3,383	1,457	8,706	2,029	...	1,740	...	22,573
13	Amritsar	...	...	4,392	3,463	368	...	32,694	...	...	...	...	...	2,305	5,693	1,458	...	1,131	...	16,706
14	Gurdaspur	...	111	4,121	5,484	3,203	...	32,210	15	...	1,543	...	1,543	2,555	6,162	5,043	...	1,164	75	10,695	
15	Sialkot	...	110	4,569	3,128	5,880	...	34,553	1,461	...	6,382	...	6,382	2,124	7,161	5,802	...	1,440	...	16,863	
16	Gujranwala	...	...	3,441	4,354	...	...	44,499	...	1,369	1,274	3,452	6,095	3,280	10,669	8,484	...	1,359	...	25,054
17	Rawalpindi	...	...	2,402	917	4,816	...	18,351	...	3,801	...	1,027	4,828	2,277	2,978	533	...	2,124	...	29,887
18	Jhelum	2,882	3,727	2,322	...	19,845	1,085	1,085	1,693	2,335	4,617	...	856	...	11,472
19	Gujrat	...	...	2,723	1,151	2,540	...	20,526	...	594	...	...	594	1,852	1,939	2,345	...	885	...	10,615
20	Shahpur	...	260	1,230	6,640	450	...	33,078	...	2,185	617	440	3,242	2,046	6,240	9,090	...	1,320	30	8,080	
21	Attock	...	182	1,429	3,812	1,317	...	19,477	15	...	343	...	343	1,811	3,437	3,769	...	1,380	500	22,498	
22	Mianwali	...	...	...	269	3,388	...	9,962	...	...	...	...	...	1,388	4,179	4,555	...	723	142	10,240
23	Multan	...	...	388	...	1,280	...	21,596	...	1,505	200	...	1,705	1,433	8,614	2,168	...	350	146	10,568
24	Muzaffargarh	...	...	...	64	1,440	...	25,054	9	...	...	...	...	4,742	4,051	7,881	...	1,224	47	15,191
25	Jhang	...	...	...	359	...	...	23,619	...	1,790	...	33	1,823	1,358	7,943	4,248	...	540	...	17,223
26	Dera Ghazi Khan	...	...	1,138	2,261	3,450	...	19,895	...	1,278	...	...	1,278	1,185	3,035	535	...	1,400	...	16,777
27	Montgomery	...	...	...	...	8,475	...	56,973	...	885	2,199	537	3,621	2,122	5,530	1,959	...	1,284	...	7,317
28	Lyallpur	...	...	...	...	...	...	...	...	2,601	3,483	680	6,764	3,550	12,101	2,035	...	408	...	13,690
Total 1915-16		...	784	1,070	60,798	69,144	96,156	7,84,047	4,253	16,798	46,543	10,805	73,646	63,181	1,53,141	98,578	...	81,889	2,408	4,27,096	
Total 1914-15		...	1,268	3,967	29,815	70,337	71,758	7,03,007	3,010	15,447	41,038	32,800	69,285	79,988	1,44,243	1,02,971	885	29,456	2,004	4,51,842	

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Boards.	NAMES OF DISTRICT BOARDS.	29.—SUPERANNUATION ALLOWANCE AND PENSIONS.					30.—STATIONERY AND PRINTING.					32.—MISCELLANEOUS.							33.—FAMINE RELIEF.					
		Pensions.	Gratuities.	Contributions to Government.	Other contributions including payments to Service Funds and Provident Funds.	Total.	Stationery purchased from central stores.	Other stationery.	District Board presses.	Lithography.	Total.	Donations for charitable purposes.	Rewards for the destruction of dogs, wild animals and snakes.	Other petty establishments and charges.	Miscellaneous (and unforeseen) charges.	Miscellaneous refunds.	Contributions to Government.	Other Contributions.	Total.	Charitable relief.	Public Works.	Miscellaneous.	Total.	
1	2	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	...	2,508	2,508	...	...	579	...	579	13	79	1,710	25,788	...	...	...	27,589	...	...	...	...
2	Rohtak	...	...	...	4,055	4,055	...	...	1,332	...	1,332	30	...	...	2,776	...	...	...	2,806	...	...	...	...
3	Gurgaon	66	...	...	3,189	3,255	...	...	385	...	385	104	177	1,313	304	...	15,152	...	17,110	...	...	...	...
4	Karnal	...	518	...	3,383	3,806	210	...	...	...	210	130	...	1,272	153	...	...	...	1,555	...	...	...	...
5	Ambala	...	250	...	3,614	3,864	...	...	139	...	139	6	10	930	535	...	...	...	1,481	...	...	...	...
6	Simla	...	...	...	353	353	...	...	11	...	11	...	...	...	2	...	...	...	2	...	...	...	...
7	Kangra	...	235	105	6,432	6,732	...	...	...	...	...	...	...	47	...	...	...	...	47	...	...	...	...
8	Hoshiarpur	...	288	...	10,118	10,406	44	...	513	...	588	108	...	1,595	1,248	...	...	...	2,951	...	...	...	...
9	Jullundur	...	...	...	9,756	9,756	...	...	347	...	347	96	...	310	740	...	...	...	1,146	...	...	...	...
10	Ludhiana	42	239	...	3,208	3,488	...	...	198	170	...	363	28	...	141	...	...	...	169	...	...	...	...
11	Ferozepore	...	...	288	3,815	4,103	...	...	1,745	...	1,745	50	...	1,837	322	59	18	100	2,186	...	...	...	...
12	Lahore	...	...	...	5,008	5,008	209	...	601	...	810	141	...	812	...	...	...	...	956	...	...	...	...
13	Amritsar	...	553	...	4,427	4,983	651	31	1,155	...	1,737	200	...	169	51	...	...	...	420	...	...	...	...
14	Gurdaspur	...	128	...	6,157	6,295	...	...	1,543	...	1,543	100	22	1,00	11	9	...	...	2,042	...	...	...	...
15	Sialkot	...	162	...	11,691	11,853	...	638	1,341	...	1,979	...	658	816	423	...	...	600	2,495	...	...	...	...
16	Gujranwala	...	21	...	4,585	4,606	...	492	540	...	1,032	93	917	472	376	151	140	300	2,454	...	...	...	...
17	Rawalpindi	...	...	...	3,461	3,461	...	272	227	...	499	172	8	2,981	706	...	...	...	3,867	...	...	...	...
18	Jhelum	...	...	...	791	791	...	79	508	...	587	65	6	...	852	...	...	...	923	...	...	...	...
19	Gujrat	...	...	...	3,711	3,711	...	...	251	...	251	100	4	2,323	37	...	...	...	2,464	...	...	...	...
20	Shshpur	...	...	...	3,571	3,571	504	...	...	...	504	...	...	1,644	483	25	...	500	2,652	...	...	...	...
21	Attock	105	...	...	1,711	1,816	...	...	...	...	...	59	2	835	25	...	...	...	431	...	...	...	...
22	Mianwali	...	...	75	1,859	1,934	...	87	757	...	844	6	...	208	70	...	...	...	284	...	...	...	...
23	Multan	157	24	...	2,270	2,451	...	333	92	...	1,325	10	2	...	5,734	2	...	65	5,813	...	...	...	...
24	Muzaffargarh	...	...	...	2,741	2,741	...	193	210	...	403	296	...	...	1,172	...	...	...	1,468	...	...	...	...
25	Jhang	...	...	...	2,970	2,970	...	...	533	...	533	13	3	...	...	...	...	519	535	...	...	...	...
26	Dera Ghazi Khan	...	...	...	1,654	1,654	...	...	...	...	...	160	4	...	...	49	...	...	213	...	...	...	...
27	Montgomery	...	...	...	2,806	2,806	...	...	378	254	642	243	6	...	3,030	...	...	...	3,284	5,381	...	...	5,381
28	Lyallpur	...	...	...	5,014	5,014	...	879	2,501	...	3,380	713	...	1,249	2,367	318	...	1,510	6,157	...	...	...	...
Total 1915-16		...	370	2,410	468	1,14,803	1,18,051	1,518	3,004	16,816	434	21,772	2,948	1,396	21,783	47,403	613	15,310	8,594	93,550	5,381	5,331
Total 1914-15		...	4,357	2,284	194	1,12,610	1,19,455	527	3,506	12,872	747	17,052	3,139	1,013	13,937	37,393	849	15,454	2,329	74,614	3,522	3,522

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916—continued.

Serial No. of District Boards.	NAMES OF DISTRICT BOARDS.	41.—RAILWAYS.					43—MINOR WORKS AND NAVIGATION.	45.—CIVIL WORKS—PUBLIC WORKS.					45—CIVIL WORKS—PUBLIC WORKS—CONCLUDED.						
		Interest on loans borrowed for Railway purposes.	Repayment of loans borrowed for Railway purposes.	Construction of Railway charged to Revenue.	Miscellaneous Railway expenditure.	Total.	Local Canal charges.	Buildings.		Communications.		Water-supply and Water-Works.		Drainage Works.		Other works of improvements.	Establishment and contingencies pertaining to Public Works.	Tools and Plant.	Staging Bungalows and Serais (including Post-house Establishment and Contingencies).
								Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.	Original Works.	Repairs.				
1	2	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	...	...	...	...	...	4,734	42,763	15,287	22,269	17,312	14,238	683	...	...	15,472	10,437	...	...
2	Rohtak	...	...	...	...	...	...	14,906	9,312	...	1,11,216	...	...	...	...	...	...	...	...
3	Gurgaon	...	...	...	...	...	406	9,713	13,704	4,654	98,307	...	...	...	...	5,834	8,971	...	88
4	Karnal	...	...	...	...	...	17,365	27,627	12,382	8,947	1,06,800	...	...	...	...	2,703	18,358	...	1,006
5	Ambala	...	...	...	...	...	...	14,827	12,191	2,326	1,47,573	...	192	591	696	...	13,780	351	3,837
6	Simla	...	...	...	...	...	...	...	464	...	7	...	...	...	...	2,130	9,249	60	269
7	Kangra	...	...	...	...	...	...	36,942	5,601	16,996	52,834	...	...	...	...	...	540	...	203
8	Hoshiarpur	...	...	...	...	...	...	19,504	15,210	95,398	50,706	483	22	...	...	...	7,058	...	92
9	Jullundur	...	...	...	...	...	...	13,411	9,620	...	81,521	...	...	...	...	26,585	11,406	...	...
10	Ludhiana	...	...	...	...	...	...	35,522	2,015	...	62,559	...	...	...	...	28	9,723	295	1,716
11	Ferozepore	...	...	...	...	...	...	46,100	7,464	35,530	81,236	...	10	...	...	5,122	4,538	...	4,470
12	Lahore	...	...	...	...	...	...	42,160	4,459	10,303	62,629	...	...	...	...	1,988	14,608	...	1,021
13	Amritsar	...	...	...	...	...	...	48,337	6,125	45,754	75,992	...	...	...	...	...	5,266	1,854	380
14	Gurdaspur	...	...	...	...	...	4,005	48,494	9,729	18,253	44,358	887	395	...	...	...	6,266	84	5,174
15	Sialkot	...	...	...	...	...	2,557	1,21,594	9,454	14,712	48,696	200	277	...	951	2,401	12,321	150	150
16	Gujranwala	...	...	...	...	...	...	19,933	7,991	21,384	1,02,902	...	...	10,780	607	1,882	11,626	461	2,185
17	Rawalpindi	...	...	...	...	...	...	12,271	5,022	9,210	25,789	...	...	...	...	851	13,942	712	782
18	Jhelum	...	...	...	...	...	...	11,629	5,960	10,103	57,853	...	937	...	...	4,558	10,917	58	2,968
19	Gujrat	...	...	...	...	...	255	11,887	2,492	7,425	8,105	...	...	...	...	...	7,154	...	3,492
20	Shahpur	...	...	...	...	...	99	40,015	11,475	471	71,895	900	145	...	...	294	9,764	279	898
21	Attock	...	...	...	...	...	...	5,101	4,720	765	56,541	100	786	53	...	...	7,338	169	1,979
22	Mianwali	...	...	...	...	...	...	5,754	3,492	40,723	6,363	969	178	...	...	...	24,881	104	1,798
23	Multan	...	...	...	...	...	96	32,661	11,034	1,48,896	13,732	1,877	305	...	...	...	8,425	...	2,550
24	Muzaffargarh	...	...	...	...	...	...	16,486	9,952	19,694	13,905	...	159	...	...	1,038	5,974	...	1,611
25	Jhang	...	...	...	...	...	447	14,991	9,476	31,238	18,234	...	...	...	...	...	13,315	8,981	509
26	Dera Ghazi Khan	...	...	...	...	...	...	25,473	4,615	18,086	10,248	...	...	...	...	180	7,812	1,270	1,913
27	Montgomery	...	...	...	...	...	284	30,482	2,849	1,39,468	1,126	...	...	...	...	...	10,342	7,449	624
28	Lyallpur	...	...	...	...	...	...	1,77,678	7,571	1,41,166	64,379	...	...	...	128	...	9,134	...	1,201
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,940	8,316	...	2,265
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,821	...	374
		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	921	8,057
	Total 1915-16	...	...	...	...	...	30,248	9,25,761	2,19,666	8,63,776	14,92,878	19,654	4,089	11,424	2,682	1,09,016	3,02,516	23,145	50,377
	Total 1914-15	...	...	...	...	...	84,517	8,83,576	2,18,363	3,97,759	12,87,114	6,115	1,251	4,617	2,685	91,252	2,91,129	28,555	46,210

Statement showing the expenditure of the District Boards in the Punjab during the year ending 31st March 1916—concluded.

Serial No. of District Boards.	NAMES OF DISTRICT BOARDS.	45—CIVIL WORKS PUBLIC WORKS— concluded.				Total expenditure chargeable to current income.	Railway construction not from borrowed fund.	DEBITS.			Total disbursement.	BALANCE.		REMARKS.			
		Arboriculture charges.	Miscellaneous.	Contributions to Government.	Other contributions.			Total.	Repayment of loans.	Deposit and advances.		Total.	Deposit.		Actual balance.	Total.	
																	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	3,889	...	...	...	1,82,220	3,33,640	...	...	265	265	3,33,905	43,630	2,07,280	2,50,916	
2	Rohtak	10,825	...	...	...	1,62,168	3,24,255	...	...	22	22	3,24,277	27,370	93,276	1,21,147	
3	Gurgaon	6,836	...	...	...	1,53,468	3,04,463	...	...	3,523	3,523	3,07,976	27,370	88,629	65,999	
4	Karnal	3,716	401	...	...	1,75,520	3,39,289	...	5,809	11,777	17,586	3,56,375	15,462	1,20,342	1,35,804	
5	Ambala	11,384	...	...	100	1,99,983	3,21,870	...	...	1,644	1,644	3,23,514	44,227	75,556	1,19,783	
6	Simla	5,145	54	654	350	1,157	16,480	...	...	20	20	16,500	...	9,834	9,884	
7	Kangra	10,684	946	...	...	1,80,571	2,56,397	...	...	739	739	2,57,136	7,232	87,067	94,299	
8	Hoshiarpur	9,608	...	...	...	2,35,204	4,45,869	...	...	31,937	31,937	4,77,806	47,113	54,399	1,01,512	
9	Jullundur	9,663	620	...	...	1,24,932	3,14,798	...	...	...	...	3,14,798	7,526	1,58,047	1,65,573	
10	Ludhiana	16,925	90	894	...	1,20,429	2,50,405	...	...	3,087	3,087	2,53,492	...	52,412	52,412	
11	Ferozepore	8,659	994	...	1,310	2,11,863	3,89,540	...	...	...	...	3,89,540	22,593	2,71,852	2,94,445	
12	Lahore	9,401	980	...	...	1,36,014	2,53,031	...	...	11,950	11,950	2,64,981	2,181	77,710	79,891	
13	Amritsar	12,069	224	...	...	2,06,190	3,52,374	...	...	34,612	34,612	3,86,986	13,153	35,472	48,625	
14	Gurdaspur	16,770	1,473	...	...	1,49,513	3,59,233	...	...	7,816	7,816	3,67,049	...	65,238	77,657	
15	Sialkot	15,213	1,618	...	...	2,41,298	4,99,015	...	...	13,437	13,437	5,12,452	20,752	1,07,380	1,15,713	
16	Gujranwala	4,356	1,008	250	100	1,88,008	4,05,225	...	...	230	230	4,05,455	20,746	3,14,523	3,35,269	
17	Rawalpindi	8,628	1,984	...	...	67,274	1,76,936	...	...	1,753	1,753	1,78,689	322	1,06,050	1,06,402	
18	Jhelum	11,393	1,381	...	...	1,08,355	2,23,611	...	...	1,652	1,652	2,25,263	8,754	84,241	87,995	
19	Gujrat	20,105	762	...	...	52,969	1,70,652	...	...	5,156	5,156	1,75,808	1,010	1,45,568	1,46,578	
20	Shahpur	3,518	50	...	...	1,72,593	3,49,131	...	...	83,442	83,442	3,82,573	13,480	32,500	45,980	
21	Attock	7,481	9	300	250	81,878	1,66,985	...	...	120	120	1,67,105	1,076	53,617	54,693	
22	Mianwali	5,670	4,874	2,052	...	83,056	1,59,000	...	...	951	951	1,59,951	3,385	20,301	23,686	
23	Multan	8,738	885	300	30	2,35,576	3,47,336	...	...	5,235	5,235	3,52,621	52,815	3,27,007	3,79,822	
24	Muzaffargarh	10,186	579	...	...	86,055	2,01,732	...	...	300	300	2,02,032	5,944	97,030	1,02,974	
25	Jhang	1,580	25	...	...	96,247	2,14,954	...	...	3,450	3,450	2,18,404	4,287	73,412	77,699	
26	Dera Ghazi Khan	4,370	...	...	...	71,554	1,58,396	...	...	60	60	1,58,456	10,144	10,550	20,694	
27	Montgomery	26,129	...	...	3,000	1,88,934	3,16,073	...	...	...	...	3,16,073	17,215	1,22,649	1,39,868	
28	Lyallpur	...	...	...	...	4,51,722	7,32,539	...	...	68,509	68,509	8,01,048	43,118	51,900	95,018	
	Total 1915-16	2,63,441	21,727	4,450	5,140	43,19,741	83,83,269	...	5,809	2,41,687	2,47,496	86,30,765	4,56,410	28,98,872	33,50,282		
	Total 1914-15	2,46,835	20,021	14,885	6,318	35,46,684	72,88,246	...	6,945	1,84,017	1,90,962	74,79,208	5,37,918	37,90,053	43,27,971		

