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REPORT

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ON THE WORKING OF

SMALL TOWNS

IN THE

PUNJAB

DURING THE YEAR

1928-29.

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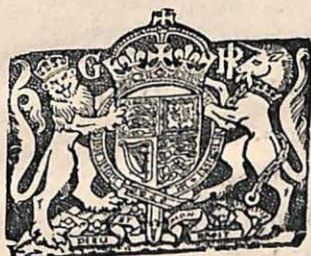
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Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Small Towns) Department, No. 19274-L. S.-G., dated the 21st June 1930.

READ :—

The Annual Administration Reports on Small Towns for the year 1928-29.

General. The only districts in which there are no small towns are Simla and Montgomery. In the former district Simla itself is of course the only town, and in Montgomery the older towns have already become municipalities, while the newer colony towns have not yet emerged from the chrysalis stage of notified areas. During the year under report two new small town committees were constituted at Kila Sobha Singh, in the Sialkot district, and Kallurkot, in the Mianwali district, thereby raising the total number of such committees from 109, which was the number at the end of the previous year, to 111. Of these, more than two-thirds have non-official presidents, while the remainder have elected as their presidents nominated official members. The Small Towns Act has since its inception provided that the president shall be elected subject to the approval of the Commissioner. No small town committee, therefore, has an appointed or *ex-officio* president, and in the few towns where there is an official president such president has been elected by the unfettered vote of the members of the committee. If during the term of an official thus elected president it appears to Government that the committee in question would prefer a non-official president, it is the policy of Government to withdraw the official in question from membership of the committee and to call upon the committee to elect a new president from among their members. Nearly 80 per cent. of the members of these committees are elected and the remaining 20 per cent. are either appointed by name or by virtue of their office. The largest number of meetings (42) was held at Ramnagar, in the Gujranwala district, and the smallest (4 each) at Kila Sobha Singh, in the Sialkot district, and Vehoa, in the Dera Ghazi Khan district. Twenty-four committees held meetings below the statutory number. Of these, no less than 6 belonged to the Sialkot district and 3 to the Dera Ghazi Khan district. The failure to hold the statutory number of meetings is attributed to various causes among which may be mentioned lack of business, lack of interest, insufficient realisation of civic responsibilities and friction between the members. No less than 7 meetings at Kangra, 8 each at Lalamusa (Gujrat) and Sillanwali (Shahpur) and 12 each at Garh Maharaja (Jhang) and Jalalpur Pirwala (Multan) had to be adjourned for want of quorum. No satisfactory explanation as regards these adjournments is forthcoming. The average attendance of non-official members ranged from 34 per cent. at Taunsa (Dera Ghazi Khan) to 100 per cent. at Kalanwali (Hissar) and Qila Didar Singh (Gujranwala), and that of official members from 14 per cent. at Sangla (Sheikhupura) and Kalanwali (Hissar) to 100 per cent. at a considerable number of other places. The poor percentage of attendance of non-official members at Taunsa has not been explained by the local officers, while the Deputy Commissioner of Sheikhupura attributes the extremely small percentage of attendance of official members at Sangla to the fact that two of the nominated members had resigned owing to their transfer from the station and their substitutes were appointed after a considerable time. It is remarkable that two of the members of the committee of Hidayatpur Chhaoni (Gurgaon) when asked to explain their poor attendance sought safety in resignation. One town committee, that of Sohdra, in the Gujranwala district, did not work harmoniously owing to the existence of factions which necessitated the administration of a special warning to each of the members. These factions have since broken up. The committee of Jatoi, in the Dera Ghazi Khan district, was practically moribund as it had no source of income, except *dharat*, which cannot be sanctioned as a tax under the Act. The committee has been asked to consider the advisability of adopting some other form of taxation.

2. Forty-two general elections and 7 bye-elections were held during the year. Of the 252 seats to be thus filled, 138 were contested, the corresponding figures for

Elections.

the previous year being 358 and 194, respectively. In some places, especially at Haryana, in the Hoshiarpur district, and at some of the towns in the Lahore, Gujranwala, Gujrat and Shahpur districts competition was exceedingly keen and 60 to 80 per cent. of the voters went to the polls. The highest percentage (91) of voters voting was at Shabkot, in the Sheikhpura district, and the lowest (4) at Radaur, in the Karnal district. At Haryana and Tarn Taran there were on an average 6 candidates per contested seat, the provincial average being 2.9 against 3.3 in the previous year. Two elected members of the Pattoki (Lahore) committee and one member of the committee of Jalalpur Pirwala were removed by Government under section 7 of the Act. The voters' registers were revised generally in the Gurgaon, Ambala, Rohtak, Jhang, Dera Ghazi Khan and Multan districts.

3. The Commissioner of Ambala reports that model orders under various clauses of section 35 were framed and circulated to all committees in the division. This, it is hoped, will considerably facilitate the framing of general orders by committees. The committees in the Karnal and Rohtak districts do not appear to have made adequate use of section 5. On the other hand, it is reported that the committee of Tohana (Hissar) took considerable interest in the practical application of general orders, and that the town committee of Kalka evinced special interest in the control of buildings and of encroachments under the general order issued by the committee in the previous year. Kalka, however, has had in the past a very bad record in the matter of allowing encroachments on public thoroughfares placed in its charge. In the Jullundur division powers under the general orders appear on the whole to have been used adequately. The model general orders originally drawn up by the Commissioner of Lahore have been subjected to scrutiny and with slight modifications have now been circulated to all committees for guidance, and it is hoped that this will considerably accelerate the process of framing general orders by town committees.

4. Special orders issued by committees amounted to 377 against 430 in the previous year. As many as 45 special orders were issued by the town committee of Ahmadpur, in the Jhang district, and 42 and 37 by the committees of Hafizabad and Tohana, respectively. The only instances reported of the abuse of the power to issue special orders are from the Jullundur and Multan districts. From the former district the Deputy Commissioner reports that in Nawashahr the power to issue special orders was abused to some extent, while the Deputy Commissioner of Multan reports that the power was abused in Kahror to serve personal ends. Altogether 129 persons were convicted for breaches of general and special orders against 70 in the previous year, the average amount of fine imposed on each convicted person being Rs. 5 10-0 against Rs. 5-7 0 in the previous year. Persons allowed to compound for offences under section 44 numbered 163 against 72 last year, the largest number (35 being at Tandlianwala, in the Lyallpur district.

5. The total income of committees amounted to Rs. 8,10,000 against Rs. 8,72,000 in the previous year and Rs. 8,90,000 in the year 1926-27. Income from taxes and tolls amounted to Rs. 3,91,000 as compared with Rs. 4,08,000 in the previous year. Of this amount property and personal town rates and other taxes respectively yielded Rs. 29,000 and Rs. 9,000 more than in the previous year, and professional tax and terminal tax respectively Rs. 21,000 and Rs. 34,000 less. A decrease of Rs. 9,000 in slaughterhouse and market fees and of Rs. 40,000 in rents is also noticeable. The incidence of taxation per head of population was $14\frac{3}{4}$ annas against $15\frac{1}{2}$ annas in the previous year, and of taxation, including fees, Re. 1-14-6 against Rs. 2-1-1 in 1927-28. Arrears of taxes and rents respectively rose from Rs. 1,68,000 and Rs. 63,000 to Rs. 1,73,000 and Rs. 66,000 during the year.

In the Ambala Division the assessment and collection of taxes is reported to have been carried out fairly and efficiently, except in the Karnal district, where, in some places, owing to defective assessment, and in others to scarcity conditions, some difficulty was experienced. In the Gurgaon district the defaulters are said to be mostly Government servants, especially police constables and jail warders, from, whom, owing to their frequent transfers, arrears of taxes could not be easily realised. The committees of Hidayatpur Chhaoni (Gurgaon) and Mehm Rohtak had to take action under section 32 of the Act for the recovery of arrears. On the whole, the Commissioner reports good progress in the assessment work, and thinks that this satisfactory result is to some extent due to the Moharrirs of small town committees having received a special course of training.

In the Jullundur Division the committee of Dharmkot (Ferozepore) is the only committee which was able to realise all its arrears of profession tax. In Nawashahr (Jullundur) large arrears are said to be due from Railway servants who, it is stated, refuse to pay the tax. The attention of the Commissioner of the Division is being invited to the necessity of taking up the matter with the Railway authorities, and if necessary of having recourse to the provisions of law for the realisation of these arrears.

In the Lahore Division, although it is reported that most committees are exploiting their resources adequately, it is obvious that sustained efforts are not made to wipe off arrears, the reason given being that taxation is not often welcomed by any section of the public, and members of local bodies who have to seek re-election are usually very cautious in pushing schemes of taxation which may bring them unpopularity and jeopardise their chances of re-election.

In the Rawalpindi Division, in the case of certain committees of the Shahpur district, the members themselves are said to be defaulters, a circumstance which Government view with grave disapprobation. This matter calls for the special attention of the local officers who should warn defaulting members that Government will regard persistent default in this direction as sufficient evidence of "unfitness to act" within the meaning of section 7 of the Act.

In the Multan Division the assessment and collection of taxes was, on the whole, satisfactory, though here also the outstandings are heavy and special efforts are needed to clear them off.

Government view with increasing concern the large amounts of arrears of taxation outstanding which are a feature of the reports year after year. In matters of finance it is the first duty of a local body to introduce an equitable and adequate system of taxation; the second duty is to assess it fairly; and the third duty is to collect it promptly when assessed. The first of these duties is generally well performed so far as equity is concerned, but little attention is paid to adequacy; the second is reasonably well performed; but the third is almost universally neglected.

6. The total expenditure of committees during the year amounted to Rs. 8,51,000 against Rs. 9,35,000 in the previous year. It exceeded the total income by Rs. 41,000, the excess being met by drawing on the balances of committees. Expenditure on conservancy and sanitation rose from Rs. 1,94,000 to Rs. 2,14,000 and on education from Rs. 89,000 to Rs. 1,11,000, while that on water-supply fell from Rs. 1,03,000 to Rs. 57,000 and on roads from Rs. 1,13,000 to Rs. 79,000.

7. No serious efforts were made by committees to tap new sources of income and thus improve their finances, with the result that in many places essential services were neglected. On all sides the plea of poverty is raised. The resources of most committees, it is said, are such that they barely suffice for the simplest needs of civic life. In a large number of towns the drainage system is in a miserable condition, water-supply of an approved kind is non-existent and roads are badly neglected, but owing to the plea of paucity of funds it is not possible to effect tangible improvements in any of these directions. The reason for these complaints is not difficult to find. The

provincial average of the incidence of taxation per head in municipal committees is Rs. 4-4-0. In small towns, as already noted, it is 14 $\frac{3}{4}$ annas for taxes alone, or Re. 1-14-6 for taxation, including fees. Until public opinion is prepared to insist on an adequate scale of taxation it cannot demand a higher standard of municipal administration.

8. Classes for the training of small town moharrirs were held at Karnal, Hoshiarpur, Gujranwala, Shahpur and Multan, at which 71 moharrirs received training with good results.

9. Government desire to take this opportunity of expressing their obligation to all presidents, non-official and official alike, who have given their time and energies to the service of the public in the administration of small towns, and to all vice-presidents and members who have taken part in the administration of these towns.

In particular, the thanks of Government are due to—

Khan Mehr Muhammad Khan	President, Tohana,
Khan Sahib Captain Muhammad Khan.	President, Mitranwali,
Chaudhri Kasi Ram	

Corrigendum.

IN paragraph 9 of the review on the Annual Administration Report on Small Towns for the year 1928-29, published on pages 181—185 of the Supplement to the *Punjab Gazette*, dated the 27th June 1930, for "Sardar Sahib Upal Singh" read "Sardar Sahib Upar Singh."

the good work done by Commissioners, Deputy Commissioners and other local officers in the supervision and control of small town committees. Commissioners are being asked to convey to gentlemen commended by them for good work the appreciation of Government. It is only by sustained efforts on the part of supervising officers from without, and of public-spirited members from within, that the civic life of the small towns of the Punjab can progress.

ORDER.—Ordered that copies of this review be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab, and the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and be submitted to the Government of India in the Department of Education, Health and Lands.

Ordered also that the Review and a translation of it be published in the *Punjab Government Gazette*, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of town committees.

By order of the Punjab Government (Ministry of Local Self-Government),

FIROZ KHAN, NOON,
Minister for Local Self-Government.

ALAN MITCHELL,
Secretary to Government, Punjab,
Transferred Departments.

STATEMENT I—COMPOSITION.

Name of district and division.	Serial number of small town committees.	Name of small town committee.	Population (1921).	PARTICULARS AS TO PRESIDENT.		PARTICULARS AS TO MEMBERS.				Number of meetings held.	Number of meetings adjourned for want of quorum.	AVERAGE PERCENTAGE OF ATTENDANCE			REMARKS.
				Non-official.	Official.	Elected.	Appointed.		Total.			Non-officials.	Officials.	All members.	
							By name.	By office.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Hissar	1	Budhlada	2,276	1	...	6	...	1	7	24	4	73	25	63	
	2	Dabwali Mandi	2,500	...	1	4	...	1	5	14	...	82	100	83	
	3	Jakhal	755	...	1	4	...	1	5	9	...	75	100	81	
	4	Kalanwali	500	...	1	4	...	1	5	14	...	100	14	80	
Rohtak	5	Tohana	6,813	1	...	6	...	1	7	14	...	89	43	83	
	6	Mehm	7,820	1	...	8	2	...	10	12	...	83	38	74	
Gurgara	7	Hidayatpur Chhoani	5,142	...	1	6	1	1	8	10	1	73	100	76	
Karnal	8	Ladwa	3,104	1	...	5	1	...	6	12	3	67	...	67	
	9	Pundri	5,516	1	...	5	1	...	6	23	...	88	...	88	
	10	Radaur	3,332	1	...	6	2	...	8	16	...	88	...	88	
Ambala	11	Kalka	7,635	1	...	8	2	...	10	32	1	63	...	63	
	12	Kharar	4,091	1	...	6	1	...	7	32	3	72	...	72	
Kangra	13	Kangra	3,581	1	...	5	1	...	6	12	7	83	...	83	
	14	Nurpur	3,421	1	...	5	1	...	6	23	1	82	...	82	
	15	Palampur	591	1	...	4	1	...	5	14	1	68	...	68	
	16	Anandpur	3,522	1	...	5	1	...	6	27	...	94	...	94	
Hoshiarpur...	17	Dasuya	6,653	1	...	6	...	1	7	12	...	74	33	68	
	18	Gurhiwala	3,090	1	...	5	1	...	6	12	4	70	...	70	
	19	Garishankar	5,196	...	1	6	...	2	8	21	...	82	57	76	
	20	Hariana	5,205	1*	...	6	2	...	8	11	1	67	100	68	*The Sub-Assistant Surgeon, Hariana remained in office for about 3 months.
	21	Jaijon	2,042	1	...	4	...	1	5	15	4	57	40	53	
	22	Khanpur	2,701	1	...	4	1	...	5	16	2	70	...	70	
	23	Maini	4,934	1	...	6	1	1	8	13	...	72	38	68	
	24	Mukerian	2,346	...	1	4	...	1	5	13	...	90	85	89	
	25	Sham Chaurasi	3,029	1	...	5	...	1	6	14	1	86	87	86	
	26	Una	4,603	...	1	6	...	2	8	18	...	71	60	68	
Jullundur	27	Alawalpur	3,676	1	...	6	1	...	7	20	...	71	...	71	
	28	Nawasbahr	5,316	1	...	6	2	...	8	19	2	93	...	93	
Ludhiana	29	Khanna	4,771	1	...	6	2	...	8	26	...	58	...	58	
Ferozepore	30	Dharmkot	5,960	...	1	7	1	1	9	18	...	73	67	72	
	31	Gidderbaha	1,800	...	...	...	...	...	...	...	...	...	...	...
Lahore	32	Ichhra	3,534	1	...	5	1	...	6	19	...	84	...	84	
	33	Khudian	3,344	1	...	5	1	...	6	14	...	83	...	83	
	34	Kot Rai Buta Mal and Azamabad.	3,191	...	1	5	...	1	6	12	...	68	83	71	
	35	Niaz Beg	2,960	1	...	5	1	...	6	15	...	83	...	83	
	36	Padhana	4,606	1	...	6	2	...	8	10	...	79	...	79	
	37	Pattoki	3,861	...	1†	5	...	1†	6	30	...	71	100	73	†From 1st April 1928 to 29th November 1928, there was a non-official president.
	38	Sur Singh	5,674	...	1	6	1	1	8	25	...	75	48	68	

STATEMENT I—COMPOSITION—continued.

Name of district and division.	Serial number of small town committee.	Name of small town committee.	Population (1921).	PARTICULARS AS TO PRESIDENT.		PARTICULARS AS TO MEMBERS.				Number of meetings held.	Number of meetings adjourned for want of quorum.	AVERAGE PERCENTAGE OF ATTENDANCE.			REMARKS.
				Non-official.	Official.	Elected.	Ap- pointed.		Total.			Non-officials.	Officials.	All members.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
LAHORE—continued.	Amritsar	39	Majitha ...	5,664	1	...	6	2	...	8	23	...	71	...	71
		40	Ramdas ...	3,553	1	...	5	1	...	6	24	...	74	...	74
		41	Sultanwind ...	5,572	1	...	6	2	...	8	15	...	71	...	71
		42	Tara Taran ...	5,988	1	...	7	2	...	9	25	...	74	...	74
		43	Dhariwel ...	3,351	1	...	6	1	1	8	15	..	80	...	80
	Gurdaspur	44	Fatehgarh ...	4,559	1	...	6	1	..	7	33	2	74	...	74
		45	Narot Singh. Jaimal	2,095	1	...	4	1	...	5	13	1	82	...	82
		46	Qadian ...	4,448	1	...	6	1	...	7	31	2	59	...	59
		47	Srigobindpur ...	2,971	1	...	5	1	...	6	15	2	88	...	88
		48	Sujanpur ...	4,755	...	1	6	...	1	7	17	...	84	76	83
		49	Badomalhi ...	2,849	1	...	4	1	...	5	15	...	82	...	82
		50	Begowala ...	3,697	1	...	5	1	...	6	12	...	72	...	72
		51	Bhupalwala ...	3,767	1	...	5	1	...	6	20	...	68	...	68
		52	Chawinda ...	4,831	1	...	6	2	...	8	11	...	79	...	79
		53	Daska ...	6,283	1	...	7	2	...	9	15	...	73	...	73
	Sialkot	54	Daud ...	3,233	1	...	5	1	...	6	15	...	82	...	82
		55	Jamke ...	3,457	1	...	5	1	...	6	22	...	78	...	78
		56	Kalaswala ...	2,846	1	...	4	1	...	5	13	...	83	...	83
		57	Kila Sobha Singh	2,206	1	...	4	1	...	5	4	2	95	...	95
		58	Mitranwali ...	3,177	1	...	5	1	...	6	13	...	93	...	93
59		Sahowala ...	3,410	1	...	5	1	...	6	17	...	74	...	74	
60		Sambrial ...	3,324	1	...	5	2	...	7	15	...	64	...	64	
Gujranwala	61	Zafarwal ...	3,873	1	...	5	1	...	6	20	...	86	...	86	
	62	Akargarh ...	5,147	1	...	6	2	...	8	23	5	57	...	57	
	63	Hafizabad ...	8,854	1	...	9	3	...	12	32	3	62	...	62	
	64	Pindi Bhattian ...	3,845	1	...	5	...	1	6	12	4	73	82	74	
	65	Qilla Dider Singh	2,200	1	...	4	1	...	5	12	...	100	...	100	
	66	Bamnagar ...	4,632	1	...	6	2	...	8	42	...	71	...	71	
	67	Sohdra ...	4,250	1	...	6	1	...	7	13	...	76	...	76	
	68	Chuharkana ...	2,600	1	...	4	1	...	5	13	...	82	100	86	
Sheikhpura	69	Khangah Dogran	1,200	1	...	4	1	...	5	16	...	84	...	84	
	70	Sangla ...	6,089	...	1	7	2	...	9	14	4	61	14	49	
	71	Shahdara ...	4,131	...	1	6	1	1	8	11	...	73	100	76	
	72	Shahkot ...	1,329	1	...	4	1	...	5	13	...	94	...	94	
RAWALPINDI.	Gujrat	73	Daulatnagar ...	1,854	1	...	4	1	...	5	29	1	60	...	69
		74	Kharian ...	2,849	1	...	5	1	...	6	30	1	41	...	41
		75	Lala Musa ...	2,811	1	...	4	1	...	5	16	8	84	...	84
		76	Malakwal ...	4,717	1	...	6	2	...	8	14	...	71	...	71

STATEMENT I—COMPOSITION—concluded.

Name of district and division.	Serial number of small town committee.	Name of small town committee.	Population (1921).	PARTICULARS AS TO PRESIDENT.		PARTICULARS AS TO MEMBERS.				Number of meetings held.	Numbers of meetings adjourned for want of quorum.	AVERAGE PERCENTAGE OF ATTENDANCE.			REMARKS.
				Non-official.	Official.	Elected.	Appointed.		Total.			Non-officials.	Officials.	All members.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
RAWALPINDI—concluded.	Gujrat—concl'd.	77 Phalia ...	2,561	...	1	4	...	1	5	12	...	91	100	93	Constituted in 10th November 1928.
		78 Stadiwal ...	6,037	1	...	7	2	...	9	26	...	72	...	72	
	Shahpur ...	79 Bhalwal ...	4,682	...	1	6	...	1	7	17	5	52	71	55	
		80 Norpur ...	5,117	1	...	6	1	1	8	10	...	63	60	63	
		81 Shahpur City ...	5,608	1	...	6	2	...	8	12	...	50	...	50	
	Jhelum ...	82 Shahpur Civil Station.	2,481	1	...	4	...	1	5	11	3	68	57	66	
		83 Sillanwali ...	2,205	1	...	4	1	...	5	14	8	84	..	84	
	Rawalpindi ...	84 Chakwal ...	7,425	...	1	8	1	1	10	12	...	67	92	69	
		85 Gujarklan ...	4,018	1	..	6	1	...	7	23	...	77	...	77	
	Attock ...	86 Attock ...	1,124	...	1	4	...	1	5	9	3	58	100	67	
		87 Fatehjang ...	3,879	...	1	6	1	1	8	20	1	63	70	64	
88 Hassan Abdal ...		5,538	1	...	6	2	...	8	12	...	74	..	74		
Mianwali ...	89 Tallagang ...	6,358	...	1	7	1	1	9	23	1	75	67	74		
	90 Kallurkot ...	...	...	...	...	...	...	...	...	...	...	...	...
Lyalpur ...	91 Chak Jhumra ...	3,840	...	1	5	...	1	6	11	..	85	100	88		
	92 Jaranwala ...	4,244	...	1	6	1	1	8	13	...	80	100	83		
	93 Tandlianwala ...	3,674	...	1	5	...	1	6	11	1	78	100	81		
Jhang ...	94 Toba Tek Singh ...	5,041	...	1	6	1	1	8	12	..	85	100	87		
	95 Ahmadpur ...	4,045	1	...	6	..	1	7	16	4	63	56	62		
	96 Garh Maharaja ...	2,913	1	...	5	...	1	6	10	12	40	100	54		
	97 Lalian ...	4,201	...	1	6	...	1	7	17	3	51	88	56		
	98 Shorkot ...	5,317	1	...	6	1	1	8	20	...	81	100	84		
MULTAN.	Multan ...	99 Danyapur ...	1,750	...	1	4	...	1	5	10	...	75	85	77	
		100 Jalalpur Pirwala	5,000	1	...	4	...	1	5	18	12	50	83	57	
	101 Kabirwala ...	1,245	...	1	4	...	1	5	14	...	61	100	68		
	102 Kahrur ...	6,039	...	1	4	...	1	5	33	...	77	100	81		
	103 Mailsi ...	2,002	...	1	4	...	1	5	17	3	78	100	82		
	104 Tulamba ...	3,043	...	1	4	...	1	5	14	...	89	100	91		
	105 Daera Din Panah	1,857	1	...	4	1	...	5	11	...	91	..	91		
Muzaffargarh	106 Jatoi ...	3,383	...	1	5	...	1	6	...	...	...	...	...
	107 Khairpur Suadat	2,477	1	...	4	1	...	5	9	...	85	...	85		
Dera Ghazi Khan.	108 Kot Adu ...	4,100	...	1	6	1	1	8	21	1	75	81	76		
	109 Kot Chhutta ...	2,431	...	1	6	...	2	8	19	...	70	75	71		
	110 Taunsa ...	5,533	...	1	6	...	2	8	8	2	34	15	23		
	111 Vehoa ...	2,408	1	...	5	...	1	6	4	...	80	50	75		
Total ...			4,25,515	75	34	582	97	52	731	1,813	129	

STATEMENT II—

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS		
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.	
				Uncontested.	Contested.						
1	2	3	4	5	6	7	8	9	10	11	
AMBALA	Hisar	1	Budhlada ..	15th January 1924.	..	6	3	75
		2	Dabwali Mandi ..	27th April 1926.
		3	Jakhal ..	14th January 1924.
		4	Kalanwali ..	4th February 1921.
		5	Tohana ..	5th February 1924.	2	4	2.25	72	..	7 { 4 :0 3	(l) (m) (n)
	6	Mehm ..	2nd July 1924.	5	..	3	58	(f) & (p)	..	..
	7	Hidayatpur Chhaoni	15th August 1924.	6	..	..	..	..	24	(ll), (r) & (n).
	8	Ladwa ..	18th December 1924.	..	5	3	81	..	..	..
	9	Pandri ..	1st April 1925.	1	5	3	50	..	..	..
	10	Radaur ..	28th April 1925.	1	4	3	4	..	12 { 11 (1	(m) (b)	
	11	Kalka ..	15th August 1924.	..	..	..	..	(h)	..	..
	12	Kharar ..	Ditto ..	..	..	..	..	..	..	..
	13	Kangra ..	29th April 1921.	..	..	..	..	..	5	(a), (b), (c), (m), & (p).
	14	Nurpur ..	29th March 1924.	..	..	..	..	(p)	..	..
	15	Palampur ..	16th June 1924.	..	..	..	..	..	1	(q)
	16	Anandpur ..	6th July 1924	..	..	..	..	..	..	..
	17	Dasuya ..	27th May 1921.	..	..	..	..	(p)	1	(n)
JUMMUNDUR	Hoshiarpur	18	Garhdiwala ..	4th June 1924	..	..	..	..	20	(m)
		19	Garhshankar ..	18th July 1924.	..	..	..	..	10	(p), (n), (ll).
	20	Haryana ..	27th May 1924.	..	7	6	81	..	2	(ll)	
	21	Jaijon ..	8th July 1924	1	..	..	..	(x)	2	(m)
	22	Khanpur ..	15th July 1924.	..	..	..	..	..	3	(ll), (h)
	23	Miani ..	27th May 1924.	1	..	..	..	(m) (ll), (x).	24	(f)
	24	Mukerian ..	26th May 1924.	..	..	..	..	..	..	..
	25	Sham Claurasi ..	15th July 1924.	..	..	..	..	(r), (x), (ll), (m)	3	(j), (l), (ll)
	26	Una ..	23rd May 1924.	..	..	..	..	..	..	..

STATEMENT II—

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.	
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.
1	2	3	4	5	6			7			8	9	10	11
Jullundur	27	Alawalpur ...	10th April 1925.	...	...	...	...	(a), (ll), (p), (r), & (t).	...	...
	28	Nawashahr ...	21st February 1925.	...	...	...	...	(h) & (p).	4	(h) & (n).
	29	Khaona ...	22nd September 1924.	...	...	...	...	(f), (h) & (p).	...	...
Ferozepore	30	Dharmkot ...	14th September 1925.	...	...	...	...	(g)	4	(ll) } (n) }
	31	Gidderbaha* ...	21st February 1928.	...	...	...	...	...	...	...
	32	Ichhra ...	25th July 1924.	5	...	...	...	...	14	(d), (f) } (m) and } (ll).
Lahore	33	Khudian ...	8th July 1924.	2	3	3	86	...	4	(g) } (ll) }
	34	Kot Rai Pota Mal and Azamabad.	25th July 1924.	...	5	4	15	...	...	...
	35	Niaz Beg ...	25th July 1924.	4	1	2	87	...	...	...
	36	Padhana ...	25th July 1924.	1	5	2	85	...	...	...
	37	Pattoki ...	8th July 1924.	...	5	2	78	...	...	...
Amritsar	38	Sur Singh ...	8th July 1924.	...	6	3	61	...	2	(ll)
	39	Majitha ...	23rd May 1924.	1	5	2.6	72	...	...	...
	40	Randis ...	15th January 1924.	2	3	2.3	65	...	...	...

JULLUNDUR—concluded.

LAHORE.

Amritsar

STATEMENT II-

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.	
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.
				Uncontested.	Contested.					
1	2	3	4	5	6	7	8	9	10	11
Amritsar - conclud...	41	Sultanwind ...	11th February 1921.	...	6	2.8	70	...	...	...
	42	Tarn Taran ...	Ditto ...	6	1	6	77	...	5	(m)
	43	Dhariwal ...	11th October 1926.	...	...	...	...	...	19	(l)
	44	Fatehgarh ...	29th August 1921.	...	...	...	...	...	1	(f)
	45	Narot Jaimal Singh ..	21st July 1921.	...	...	...	...	...	1	(h)
Gurdaspur	46	Qadian ...	30th November 1924.	...	...	...	...	...	2	(u)
	47	Srigobindpur ...	14th January 1924.	...	...	...	...	...	13	(m)
Sialkot	48	Sujanpur ..	29th August 1924.	...	...	...	...	...	...	(s)
	49	Badom ilhi ...	21st January 1924.	...	...	...	...	...	...	(n)
	50	Begowala ...	Ditto ...	...	...	...	...	...	...	(u)
	51	Bhupalwala ...	Ditto ...	...	...	...	...	...	...	(v)
	52	Chawinda ...	Ditto ...	...	...	...	...	...	...	and (y)
	53	Daska ...	Ditto ...	...	...	...	...	...	13	(p)
	54	Daud ...	Ditto ...	...	...	...	...	...	...	...
	55	Jamke ...	Ditto ...	...	...	...	...	...	...	...
	56	Kalaswala ...	Ditto ...	...	...	...	...	...	1	(p)

LAHORE - continued.

STATEMENT II—

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.	
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 36.	Clauses of section 35 under which made.
				Uncontested.	Contested.					
1	2	3	4	5	6	7	8	9	10	11
Sialkot—concl'd. ...	57	Ki'a Sobha Singh ...	9th April 1928.	2	2	2	87	...	...	...
	58	Mitranwali ...	21st January 1924.	...	...	...	...	...	...	...
	59	Sahowala ...	Ditto	...	...	...	...	...	...	...
	60	Sambrial ...	Ditto	...	...	...	...	...	...	...
	61	Zafarwal ...	Ditto	...	...	...	...	...	...	...
	62	Akalgarh ...	31st August 1925.	4	2	2	60	...	3 $\begin{cases} 1 \\ 2 \end{cases}$	(m) } (ll) }
LAHORE—continued.	63	Hafizabad ...	6th May 1925	...	...	...	...	...	42 $\begin{cases} 7 \\ 5 \\ 30 \end{cases}$	(j) } (j) } (m) }
	Gujranwala ...	64	Pind Bhattian ...	6th May 1925	3	2	2	42	...	3 $\begin{cases} 2 \\ 1 \end{cases}$	(ll) } (c) }
65		Qila Dider Singh ...	31st August 1925.	3	1	2	70	...	...	...
66		Ramnagar ...	4th March 1925.	1	5	2	64	...	13 $\begin{cases} 7 \\ 3 \\ 1 \\ 2 \end{cases}$	(b) } (j) } (ll) } (f) }
	67	Sohdara ...	19th August 1925.	2	4	2	80	...	...	...

EXECUTIVE POWERS—continued.

PROSECUTIONS.			OFFENCE COMPOUNDED.				REMARKS.	
Number of persons convicted for breach of general and special orders.	Clauses of section 35 under which orders issued, in respect of which convictions were made.	Average amount of fine imposed on each person convicted.	Number of persons allowed to compound offences under section 44.	Clauses of section 35 under which orders issued in respect of which composition of offences was permitted.	Average amount accepted in each case by way of composition.	Nature and rates of fees sanctioned under section 41 during the year.		Nature and rates of taxes sanctioned during the year.
12	13	14	15	16	17	18	19	20
		Rs. A.			Rs. A.			
...	
...	(a)	...	(a) Fee for temporary occupation of public streets at Re. 0-1-0 per mensem per square foot.
...	(a),(b)	...	(b) Slaughter-house fee at Re. 0-0-6 per head of sheep.
...	(c)	...	(c) Fee for temporary occupation of public land at Rs. 0-1-0 per mensem per square foot.
...	(d),(e)	...	(d) Slaughter house fee at Rs. 0-1-0 per sheep. (e) A fee of Re. 0-1-0 per rapee on daily earnings of every tonga driver. * Warned only.
...	2*	(m)	*	(f)	...	(f) Fee for the temporary occupation of land at the following rates:— (i) Chairs and stools not exceeding 2' x 2' at Re. 0-2-0 per mensem. (ii) Takhtpoh not exceeding 8' x 2' at Re. 0-1-6 per square foot per mensem. (iii) Benches not exceeding 6' x 2' at Re. 0-0-6 per square foot per mensem. (iv) Hand-carts at Re. 1 per mensem per cart. (v) Site not exceeding 6' x 3' in Chauk bazar at Re. 0-4-0 per diem. (vi) Site not exceeding 6' x 3' in other bazars at Re. 0-2-0 per diem. (vii) Temporary occupation by grain dealers of land in front of their shops not exceeding 4 feet in width at Rs. 4 for full month or less. (viii) Temporary occupation by buss-sellers of site not exceeding 6' x 3' at Rs. 2 for full month or less.
...	(g)	...	(g) Fee for temporary occupation of land at the following rates:— (i) chairs and stools not exceeding 2' x 2' at Re. 0-2-0 per mensem. (ii) Takhtpoh for one not exceeding 6' x 4' at Re. 0-8-0 per mensem and for every square foot over and above this at Re. 0-2-0 per mensem extra. (iii) Bench for one not exceeding 6' x 2' at Re. 0-4-0 per mensem and for every square foot over and above this at Re. 0-2-0 per mensem extra.
...	(h)	...	(h) Fee for the use of stand for public vehicles at the following rates.— (i) 1 ton or $\frac{3}{4}$ ton lorry at Rs. 6 per mensem. (ii) Car or $\frac{1}{4}$ -ton lorry at Rs. 4 per mensem. (iii) Tonga or Tumtum at Rs. 2 per mensem.
...	(i)	...	(i) Property town rate at 6 $\frac{1}{2}$ per cent.
...	(j)	...	(j) Fee for the use of stand for public vehicles at the following rates.— (i) Tumtums and tongas at Re. 1-8-0 per mensem. (ii) Phaeton or Shikram at Rs. 2 per mensem. (iii) Motor car and $\frac{1}{4}$ ton lorry at Rs. 3 per mensem. (iv) Lorry 1-ton at Rs. 4 per mensem (v) Lorry 1 $\frac{1}{4}$ -ton at Rs. 5 per mensem.
...	(k)	...	(k) Fee for the use of stands for public vehicles at the following rates:— (i) Tumtums and tongas at Rs. 2 per mensem. (ii) $\frac{1}{4}$ -ton lorry at Rs. 4 per mensem. (iii) One-ton lorry at Rs. 6 per mensem.

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.		
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.	
				Uncontested.	Contested.						10
1	2	3	4	5	6	7	8	9	10	11	
LAHORE—concluded.	68	Choharkana ...	30th January 1924.	2	2	2	79	...	...	...
	69	Khangah Dogran ...	30th January 1924.	1	3	2	36	...	29 { 1 5 22 1 }	(f) (h) (l) (q) }	
	Sheikhpura ...	70	Sangla ...	1st February 1924.	7
		71	Shahdara ...	4th February 1924.
		72	Shahkot ...	30th January 1924.	1	3	3	91
		73	Daulatnagar ...	18th December 1923.	1	3	3	57
	Gujrat ...	74	Kharian ...	27th February 1924.	1	4	3	66
		75	Lala Musa ...	24th March 1924.
		76	Malakwal ...	14th February 1923.	1	5	4	81	...	4	(b)
		77	Phalia ...	5th March 1924.	3	1	2	57
78		Shadiwal ...	29th March 1924.	4	3	2	54	...	...	...
RAWALPINDI.	79	Bhalwal ...	6th February 1923.	...	...	...	...	(x)	...	...
	80	Nurpur ...	26th May 1923.	...	...	...	...	(x)	...	...
	81	Shahpur City ...	6th March 1925.	2	4	2	82	(x)	...	...
	82	Shahpur Station. Civil	18th September 1924.	...	...	...	...	(x)	...	...
Jhelum ...	83	Sillanwali ...	6th February 1923.	...	...	...	...	(x)	...	...
	84	Chakwal ...	18th January 1924.	1	...	...	...	(p) and (q)	...	...
	85	Gujar Khan ...	16th June 1924	1	5	4	84	(f), (l), (m), (p), (q) & (r)	...	...

EXECUTIVE POWERS—continued.

PROSECUTIONS,			OFFENCES COMPOUNDED.						REMARKS.
Number of persons convicted for breach of general and special orders.	Clauses of section 35 under which orders issued in respect of which convictions were made.	Average amount of fine imposed on each person convicted.	Number of persons allowed to compound offences under section 44	Clauses of section 35 under which orders issued in respect of which composition of offences was permitted.	Average amount accepted in each case by way of composition.	Nature and rates of fees sanctioned under section 41 during the year.	Nature and rates of taxes sanctioned during the year.		
12	13	14	15	16	17	18	19	20	
		Rs. A.			Rs. A.				
8	(ll)	0 8	8	(ll)	0 8	(a)	...	(a) Tehbazari fees at the following rates:— (i) Takhtposh not exceeding 6' x 3' at Rs. 2 per mensem. (ii) Bench not exceeding 6' x 1½' at Re. 1 per mensem. (iii) Chair not exceeding 2' x 2' at Re. 0-4-0 per mensem. (iv) Hand cart at Re. 0-8-0 per mensem. (v) Hawker at Re. 0-8-0 per mensem.	
...	...	...	...	...	...	(b)	...	(b) Market fee at the rate of Re. 0-1-0 per rupee on the price of grass.
...	...	...	...	...	...	...	...	(c) Personal town rate at Re. 1-12-0 per unit.
...	...	...	...	...	...	...	...	(d) Personal town rate at Re. 0-8-0 per unit.
2	(s)	0 8	19	(b), (f), (l), (p)	1 8	...	...
27	(f), (ll), (q) and (r)	2 3	14	(ll)	2 14	(e)	...	(e)— (i) Slaughter-house fee at the rate of Re. 0-2-0 per animal. (ii) A fee for the temporary occupation of public streets at the rate of Re. 0-0-6 per square foot. (iii) A fee of Rs. 120 per annum for each license issued for premises for sale of vegetable ghee. (iv) License fee of Re. 2 per annum for storehouse of kerosine oil, etc.	

STATEMENT II—

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.			
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.		
				Uncontested.	Contested.							
1	2	3	4	5	6	7	8	9	10	11		
RAWALPINDI—cont'd.	Attock	86	Attock ...	8th September 1924	3	1	2	57	...	...	...
		87	Fatehjang ...	29th January 1924.	...	...	...	...	...	...	...
		88	Hassan Abdal ...	20th January 1924.	...	...	...	...	(g), (k), (m), (p), & (y)	...	...
	Mianwali	89	Tellagang ...	29th January 1924.	...	...	...	...	(h)	...	...
		90	Kallur Kot ...	10th November 1928.	...	...	...	...	...	...	...
	Lyalpur	91	Chak Jhumra ...	5th January 1924.	...	...	...	...	(f), (h), (k), (l), (m)	...	...
		92	Jaranwala ..	Ditto	...	...	...	...	...	...	...
		93	Tandlianwala -	Ditto	...	...	...	...	(a), (k), (n), (q)	...	...
		94	Toba Tek Singh ...	Ditto	...	...	...	...	...	...	...
	MURAN.	Jhang	95	Abmadpur ...	13th January 1925.	(g)	45	2 6 3 1 2 2 8 8 15	(a) (b) (g) (h) (i) (k) (l) (m)
96			Garh Maharaja ...	Ditto	1	(a)	(a)
97			Lalian ...	Ditto
Multan	Shorkot	98	Shorkot ...	2nd February 1925.	...	...	...	...	...	...	...
		99	Dunyapur ...	24th November 1924.	3	1	2	32	...	...	...
	Multan	100	Jalalpur Pirwala	30th September 1924.	...	...	...	...	...	...	...
		101	Kabirwala ...	7th May 1924	4	...	...	...	(v), (j), (z)	...	...
		102	Kahror ..	22nd April 1924.	3	1	4	60	(m), (p), & (x)	2	(m)	
	103	Mailai ...	7th May 1924	2	2	2	50	...	...	...
	104	Tulamba ...	13th August 1924.	...	4	2.75	44	...	...	...

STATEMENT II—

Name of district and division.	Serial number of small town.	Name of small town.	Date of constitution.	ELECTIONS.				Clauses of section 35 under which general orders were made during the year.	SPECIAL ORDERS.		
				Number of seats.		Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.		Numbers issued under each clause of section 35.	Clauses of section 35 under which made.	
				Uncontested.	Contested.						
1	2	3	4	5	6	7	8	9	10	11	
MULTAN—concluded.	Muzaffargarh	105	Diera Din Panah ...	1st September 1921.	...	...	...	...	...	...
		106	Jatoi ...	10th September 1924.	...	...	...	...	...	...
		107	Khairpur Saadat ...	Ditto	...	...	...	...	...	...
	Dera Ghazi Khan ...	108	Kot Adu ...	3rd August 1925.	1	5	3	70	...	6 { 2 1 2 1	{ (b) (b) (j) (l) }
		109	Kot Chhatta ...	27th February 1925.	6	(l)
		110	Tunsa ...	25th February 1925.	6
		111	Vehoa ...	28th February 1925.	4	1	2	74	...	...
			Total	114	138	2.9	377	...
			Total for the previous year.	...	164	194	3.3	430	...

PROSECUTIONS.			OFFENCES COMPOUNDED.			REMARKS.
12	13	14	15	16	17	
Number of persons convicted for breach of general and special orders.	Clases of section 35 under which orders issued in respect of which convictions were made.	Average amount of fine imposed on each person convicted.	Number of persons allowed to compound offences under section 44.	Clases of section 35 under which orders issued in respect of which composition of offences was permitted.	Average amount accepted in each case by way of composition.	<p>(a) Slaughter-house fee @ Rs 0-2-0 per animal slaughtered.</p>
12	13	14	15	16	17	
...	...	Rs. A.	...	...	Rs. A.
...	
...	
...	
...	
...	
...	
...	
129	...	5 10	165	...	5 4	
70	..	5 7	72	...	8 3	
						18
						19
						20

Name of district and Division.	Serial No. of small town.	Name of small town.	TAXES AND TOLLS.									LICENSES FEES.						
			Property town rate.	Personal town rate.	Professional tax.	Tax on vehicles.	Tax on animals.	Tax on dogs.	Terminal tax.	Other taxes.	Total.	Vehicle licenses.	Licenses for premises for sale, etc., of articles of food or drink.	Licenses for store-houses for explosives, petroleum, etc.	Licenses for yards or depots for trade—hay, straw, coal, etc.	Total.	Slaughter-house and market fees.	
1	2	3	4	5	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.	
AMBALA.	1	Budhlada	...	5,417	...	...	...	...	...	...	5,417	...	...	...	...	...	...
	Hissar	2	Dabwali Mandi	...	4,080	540	4,620
		3	Jakhal	...	1,058	1,058
		4	Kalanwali	...	716	716
		5	Tohana	...	3,483	3,483	473
	Rohtak	6	Mehm	...	2,765	2,765
		7	Hiyatpur Chhaoni...	...	5,424	5,424	...	1	30	310
	Gurgaon	8	Ladwa	...	3,448	3,448	286
		9	Pundri	...	2,625	2,625
	Karnal	10	Radaur	...	1,606	1,606
		11	Kalka	6,687	6,687	...	10	768
	Ambala	12	Kharar	5,563	5,563	10	...
		13	Kangra	1,578	1,578	...	24	20	328
	Kangra	14	Nurpur	3,169	*170	2,348	24	...
15		Palampur	...	1,030	...	...	...	...	...	...	1,030	...	15	...	...	...	...
JULLUNDUR.	16	Anandpur	...	1,715	...	...	...	...	...	...	1,715	...	...	...	...	15	225
	17	Dasuya	...	5,042	...	...	...	...	...	...	5,042	...	1	...	...	...	46
	18	Gardhiwala	...	1,621	...	...	...	...	...	...	1,621	...	...	...	...	1	121
	19	Gari shankar	...	4,316	...	...	...	...	...	...	4,316	...	...	...	...	...	21
	Hoshiarpur	20	Hariana	...	2,134	2,134
		21	Jaijon	...	1,379	1,379
		22	Khanpur	...	1,463	1,463
		23	Miani	...	1,662	1,662	14
	Jullundur	24	Mukerian	4,054	...	4,054	134
		25	Sham Chaurasi	...	2,594	2,594	115
	Ludhiana	26	Una	...	3,300	3,300
		27	Alawalpur	4,539	4,539	241
	Ferozepore	28	Nawashahr	5,462	5,462	241	99
		29	Khanna	3,981	3,981	1,834	2,560	2,560	121
Lahore	30	Dharmkot	...	...	3,760	...	...	...	...	...	3,760	...	...	...	...	1,954	414
	31	Gidderbaha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amritsar	32	Iehhra	...	1,663	...	...	...	...	...	321	1,983	...	...	...	...	...	...
	33	Khudian	...	1,725	1,570	...	...	...	...	...	3,295	...	...	...	...	...	...
Gurdaspur	34	Kot Rai Buta Mal and Azamabad.	...	2,016	...	...	...	...	...	...	2,016	...	...	...	...	...	462
	35	Niaz Beg	...	1,156	...	...	...	...	...	...	1,156	...	...	...	...	...	...
Gurdaspur	36	Padhana	...	1,669	...	...	...	...	...	...	1,669	...	...	...	...	...	...
	37	Pattoki	...	...	...	...	...	...	9,948	...	9,948	...	...	...	...	...	37
Amritsar	38	Sar Singh	...	1,564	...	...	...	...	...	...	1,564	...	...	...	...	...	...
	39	Majitha	...	3,672	...	...	...	...	...	...	3,672	229	...	...	...	...	...
Gurdaspur	40	Ramdas	...	1,497	...	...	...	...	...	...	1,497	45	...	...	15	244	1,814
	41	Sultanwind	...	3,510	...	...	...	...	...	...	3,510	...	...	...	...	45	314
Gurdaspur	42	Tarn Taran	...	...	...	...	...	...	...	12,943	12,943	...	...	...	...	...	...
	43	Dhariwal	5,642	...	...	...	...	...	50	...	5,692	...	...	...	329	329	2,377
Gurdaspur	44	Patehgarh	...	2,476	...	...	...	...	...	...	2,476	127	...	...	78	78	247
	45	Narot Jaimal Singh	...	518	...	...	...	...	...	...	518	...	...	...	...	127	1,483
Gurdaspur	46	Qadian	2,030	66	15	70	...	...	...	...	2,161	...	...	...	...	...	133
	47	Brigobindpur	...	3,155	...	...	...	...	...	...	3,155	...	...	...	...	...	470
Gurdaspur	48	Sujanpur	...	3,683	...	...	...	...	...	...	3,683	275	475	25	210	985	202

Name of district and division.	Serial number of small town.	Name of small town.	TAKES AND TOLLS.									LICENSEE FEES.					Slaughter-house and market fees.	Other miscellaneous fees.	
			Property town rate.	Personal town rate.	Professional tax.	Tax on vehicles.	Tax on animals.	Tax on dogs.	Terminal tax.	Other taxes.	Total.	Vehicle licenses.	Licenses for premises for sale, etc., of articles of food or drink.	Licenses for store-houses for explosives, petroleum, etc.	Licenses for yards or depots for trade—hay, straw, coal, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MULHAN—continued.	Mulhan	99 Danyapur ...	...	...	...	...	...	...	...	1,026	1,026	...	...	...	...	...	...	...
		100 Jalapur Pirwala	1,129	1,636	3,065
		101 Kabirwala	953	953
		102 Kabrot	7,978	7,978	224	8
	103 Mailsi ...	...	2,037	...	...	46	...	...	...	...	2,083	...	...	...	...	...	...	23
	104 Tulamba ...	...	2,147	...	...	...	...	...	...	...	2,147	...	...	...	...	...	...	...
	Muzaffargarh	105 Daera Din Panah	1,421	1,401	1
		106 Jatoi
		107 Khairpur Saadat	1,061	1,061
	Dera Ghazi Khan	108 Kot Adu	7,619	...	7,619	2
		109 Kot Chhutta	505	505	5
100 Taunsa ...		...	...	977	...	...	...	...	...	...	977	...	...	...	...	...	...	...
111 Vehoa ...		...	...	321	...	...	...	...	...	...	321	...	...	...	...	...	...	...
		Total ...	1,12,350	1,02,327	6,102	5,156	756	50	98,929	59,288	3,90,965	4,421	3,480	523	1,011	9,425	27,828	37,065	
		Total for the previous year.	89,087	1,02,447	27,15	5,706	1,169	...	1,32,086	49,889	4,07,537	2,419	613	322	547	3,901	30,778	12,538	

II—INCOME—concluded.

														INCIDENCE OF TAXATION PER HEAD		RECOVERABLE ARREARS AT THE END OF THE YEAR, i.e., DIFFERENCE BETWEEN DEMANDS AND COLLECTIONS AS SHOWN IN THE TAX AND BEST REGISTERS.		REMARKS.
														Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.	Rents, etc.	
Education fees and contributions.	Rents.	Sale-proceeds.	Pounds.	Fines.	General grants and contributions.	Miscellaneous.	Loans.	Total.	Opening balance.	Grand total.	Expenditure.	Closing balance.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	38	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.		
...	...	...	343	23	...	16	...	1,308	587	1,895	1,493	403	0 9 5	0 9 5	...	...
...	1,429	440	666	3	...	2 6	150	6,009	2,30	8,639	7,545	1,094	0 9 9	0 9 9	1,760	3,203		
...	...	...	...	...	...	...	...	953	297	1,350	867	383	0 12 10	0 13 10	47	...	
242	1,970	1,312	...	21	480	204	...	13,330	6,169	18,799	11,284	7,515	1 5 2	1 6 4	410	457		
...	40	160	...	...	...	...	...	2,306	892	3,198	2,005	1,193	1 0 7	1 0 8	273	9	
...	210	153	750	...	...	28	...	3,07	522	3,819	3,455	364	0 11 3	0 11 3	2,675	...	
...	...	...	227	...	...	...	...	1,629	1,217	2,846	1,206	1,640	0 12 0	0 12 1	575	...	
...	...	...	...	...	...	...	...	...	496	496	...	496	...	...	...	...
...	...	...	...	13	...	...	...	1,111	432	1,543	1,540	3	0 6 10	0 6 10	739	...	
...	4	33	...	...	...	...	...	8,113	2,751	10,864	5,689	5,175	1 13 9	1 13 9	...	...
...	30	...	412	1	...	49	...	...	...	...	...	...	...	...	...	...
...	83	...	181	7	...	545	...	1,276	696	972	1,526	446	0 3 4	0 3 4	597	...		
...	147	...	151	...	...	31	...	1,306	369	1,675	1,311	364	0 2 10	0 2 10	502	...	
...	...	...	800	...	27	9	...	1,156	705	1,861	801	1,060	0 2 1	0 2 1	2,594	...	
38,851	1,64,886	80,617	12,725	1,489	27,731	56,345	6,020	8,09,724	3,39,755	11,49,479	8,50,851	2,98,628	0 14 9	1 14 6	1,72,518	64,362		
26,256	2,05,312	31,683	13,667	1,745	55,200	56,853	26,154	8,73,325	4,08,646	13,80,971	9,34,803	3,46,169	0 15 6	2 1 1	1,68,352	62,703		

1	2	3	GENERAL AND MISCELLANEOUS.								CONSERVANCY AND SANITATION.			WATER-SUPPLY.			MEDICAL, INCLUDING PLAGUE AND VACCINATION.		
			Secretary and establishment.	Contingencies.	Provident fund and gratuities.	Burning and burial of paupers.	Fairs.	Lepers and lunatics.	Miscellaneous.	Total.	Establishment and contingencies.	Works and plant.	Total.	Establishment and contingencies.	Works and plant.	Total.	Establishment and contingencies.	Works and equipment.	Total.
AMBALA.	Hissar	1	B-dhlada	613	18	...	6	...	...	503	1,140	1,345	...	1,345	39	...	39	3	3
		2	Dabwali Mandi	1,308	...	...	5	...	...	664	1,977	2,087	...	2,087	654	...	654	1,094	1,094
		3	Jakkhal	300	252	...	...	...	...	2,025	2,577	288	...	288	...	...	...	...	...
		4	Kalanwali	300	17	...	...	...	...	74	391	102	...	102	...	...	...	...	...
		5	Tohana	333	93	60	12	...	...	1,395	1,893	1,188	...	1,188	...	...	...	20	200
	Bohtak	6	Moham	744	115	...	...	...	...	850	587	...	...	587	...	...	...	07	97
	Gurgaon	7	Hidayatpur Chhaoni.	335	131	...	...	...	...	301	767	3,500	453	3,953	...	...	...	464	464
		8	Ladwa	324	24	30	5	120	22	347	872	816	...	816	...	...	3	...	3
	Karnal	9	Pundri	44	32	...	...	...	...	326	1,131	616	...	616	...	...	...	...	...
		10	Badaur	251	19	...	...	...	...	100	270	341	...	341	...	...	...	...	...
	Ambala	11	Kaika	1,034	359	491	134	...	197	435	3,653	3,826	175	3,998	416	142	568	4,927	4,927
		12	Kharar	1,717	206	15	...	...	...	1,331	3,299	1,546	...	1,546	...	...	390	...	390
	Kangra	13	Kangra	476	33	...	4	...	...	55	568	1,362	1	1,363	41	4	45	161	16
		14	Nurpur	450	200	...	23	...	...	80	753	1,356	...	1,356	...	...	...	...	17
		15	Palampur	402	185	...	9	...	...	180	856	739	190	920	34	50	86	68	68
		16	Anandpur	404	153	...	...	...	...	...	557	754	409	1,167	...	...	...	...	...
		17	Dasuya	951	38	...	...	...	...	131	1,120	1,966	32	1,998	...	...	...	...	...
		18	Garhdiwala	380	49	...	...	...	...	44	473	84	...	604	...	...	...	...	...
		19	Garhshantar	492	315	...	...	...	...	...	807	1,089	34	1,123	...	...	...	...	200
JULLANDHUR.	Hoshiarpur	20	Hariana	504	70	...	...	...	108	68	1,495	...	1,495	...	...	...	...	...
		21	Jaijon	444	94	...	...	...	...	536	353	33	336	...	...	...	...	...
		22	Khanpur	300	90	...	...	...	...	390	747	...	747	...	...	...	36	36	
		23	Miani	585	87	...	...	...	...	672	648	...	648	...	...	...	...	...
		24	Mukerian	620	50	...	7	...	...	90	767	1,318	...	1,318	...	...	162	216	
		25	Sham Chaurasi	456	74	...	7	...	...	14	651	590	...	590	...	...	63	101	
		26	Una	492	14	...	30	...	...	185	721	1,153	...	1,153	48	...	48	35	
		27	Alawalpur	442	...	...	...	...	...	1,566	2,008	611	...	611	...	...	...	...
		28	Nawashahr	500	283	...	...	...	...	1,721	2,594	1,343	...	1,343	...	...	21	...	
	Ludhiana	29	Khanna	578	17	...	7	...	...	280	682	1,491	10	2,011	300	369	669	761	
LAHORE.	Ferozepore	30	Dharmkot	950	860	157	16	...	100	2,053	1,956	824	2,780	...	...	...	25	50	
		31	Giddarbaha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		32	Ichhra	395	97	...	9	...	...	95	596	601	750	1,331	...	...	...	6	
		33	Kaudian	295	63	35	3	...	...	111	507	1,171	5	1,176	...	...	...	13	
	Lahore	34	Kot Rai Buta Mal and Azamabad Niaz Beg	1,454	181	...	...	...	...	...	1,635	300	...	390	...	...	...	44	
		35	Padhana	315	...	...	...	...	...	3	318	145	...	145	...	...	...	7	
		36	Pattoki	220	8	...	6	...	...	48	282	672	...	672	...	...	...	...
		37	Sur Singh	1,286	731	565	18	...	...	200	2,800	8,527	...	8,527	307	...	307	371	
		38	Majitha	175	399	...	...	...	...	...	574	345	198	513	...	...	...	21	
	Amritsar	39	Bamdass	664	88	...	...	...	...	789	1,541	2,087	139	2,226	...	...	...	281	
	40	Sultanwind	490	88	48	...	...	...	271	887	1,277	311	1,608	...	...	...	103		
	41	Tarn Taran	555	127	...	...	...	...	124	896	1,692	12	1,704	...	...	...	98		
	42	Dharsiwal	1,573	131	80	...	...	...	1,662	3,346	8,733	...	8,733	...	...	6,093	...		
Gurdaspur	43	Fatehgarh	720	491	...	...	...	...	410	1,621	5,311	2,953	8,264	...	...	...	103		
	44	Narot Jaimal Singh	536	124	...	5	...	...	168	833	2,006	...	2,006	...	...	...	84		
	45	Qadian	560	...	...	...	...	...	...	560	828	...	828	...	...	...	...
	46	Srigobindpur	779	100	...	1	...	...	301	1,181	925	244	1,169	...	...	...	23		
	47	Sujanpur	504	30	...	...	...	...	192	726	900	...	900	...	...	...	...
	48	Badomalhi	684	55	42	...	...	...	26	807	1,094	...	1,094	...	...	1,062	...		
	49	Begowal	300	30	...	...	...	...	11	441	632	8	640	...	...	...	...
	50	Bhupalwala	328	51	...	...	...	...	172	651	631	...	640	...	...	...	64		
	51	Chawinda	443	182	...	...	...	...	...	575	781	...	781	...	...	...	...
Sialkot	52	Daska	500	7	...	...	...	...	183	690	1,117	...	1,117	...	...	...	151		
	53	Daud	648	310	...	6	...	...	48	1,012	1,828	...	1,828	...	...	...	526		
	54	Jamke	160	20	...	...	...	...	299	493	356	...	356	...	...	...	...
	55	Kalaswala	360	261	...	...	...	...	39	660	975	...	975	...	...	...	74		
	56	Kalaswala	394	12	...	...	...	...	110	416	576	...	576	...	...	...	...

IV—EXPENDITURE—concluded.

EDUCATION.			WATCH AND WARD.			MARKETS AND SLAUGHTER-HOUSES.			Gardens and roadside trees.	Pounds.	ROADS.			Street lighting.	GRAND TOTAL.	REMARKS.
Establishment and contingencies.	Works and equipment.	Total.	Establishment.	Other charges.	Total.	Establishment and contingencies.	Works and equipment.	Total.			32	33	34			
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
144	...	144	584	...	584	50	50	283	2,008	Constituted late during the year.
166	...	166	608	...	608	...	...	...	...	...	...	5	5	158	1,847
114	...	114	698	...	698	...	...	...	...	...	...	...	...	...	1,629
280	...	280	1,200	...	1,200	54	...	54	...	...	...	99	99	420	4,197
1,454	21	1,475	1,328	5	1,331	...	...	...	...	...	...	500	500	1,627	10,380
18,909	632	18,941	3,332	...	3,232	239	...	339	897	...	180	1,226	1,406	3,559	43,029	
444	...	444	...	...	...	36	...	36	...	132	60	940	1,000	684	5,014
520	50	570	818	...	818	70	...	70	...	...	146	...	146	280	4,167
908	...	908	...	...	...	...	...	...	...	110	...	89	89	504	5,638
381	...	381	843	...	843	...	...	...	...	228	...	...	...	...	2,679
7,808	2,602	10,410	2,229	...	2,229	6	48	54	240	162	760	5,108	5,868	2,971	38,509	
500	...	500	1,000	...	1,000	60	...	60	162	...	7,476	...	7,476	1,012	13,590	
2,721	...	2,721	1,801	78	1,839	5	...	5	992	...	289	553	847	2,555	22,604	
...	374	...	374	...	...	...	...	...	...	...	...	75	2,454	
614	...	614	1,028	90	1,123	66	463	529	241	...	36	532	568	948	8,050	
...	203	...	203	...	...	...	...	...	...	21	21	...	451	
508	...	508	564	...	564	...	...	...	...	...	12	...	12	...	2,368
1,570	...	1,570	1,157	...	1,157	...	...	...	...	...	503	...	503	1,218	9,200
...	139	139	...	2,305	
...	9	487	
1,101	...	1,101	1,161	...	1,161	...	...	...	...	...	...	...	...	...	1,858
1,111	...	1,111	1,900	48	1,938	...	...	...	1,031	...	649	...	649	2,611	33,658
...	942	...	942	...	...	...	...	...	679	...	679	362	5,467	
...	250	...	250	...	...	...	...	...	471	3,760	
...	15	...	15	...	...	...	...	...	746	8,832	
789	...	789	1,044	...	1,044	15	...	15	...	...	...	...	...	...	81,330
394	2,000	2,394	729	...	729	64	300	364	550	...	...	603	603	2,600	13,457
1,497	76	1,573	2,088	...	2,088	...	...	...	...	...	60	77	137	1,055	10,081
...	1,846	...	1,846	75	315	390	...	...	60	954	1,014	1,439	507	
43	...	43	168	...	168	...	...	...	...	...	...	...	...	...	4,555
423	...	423	908	...	908	104	1	105	...	...	120	...	120	333	5,704
500	34	534	...	...	...	49	...	49	700	...	494	...	494	849	3,326
...	1,269	...	1,269	65	102	167	...	...	50	...	50	98	...	
...	21,345	
...	...	1,873	1,140	...	1,140	1	...	1	1,063	109	...	603	603	2,100	70,247	
1,673	...	1,673	1,297	18	1,315	43	...	43	2,839	863	5,605	12,066	17,071	6,900	45,069	
6,043	...	6,043	1,704	41	1,745	69	...	69	1,781	...	1,725	3,006	4,731	4,469	45,034	
3,317	...	3,317	2,508	...	2,508	61	...	61	3,416	192	1,501	1,481	2,982	4,221	3,692	
3,766	3,400	7,166	714	...	714	...	...	...	...	...	503	...	502	323	1,326
...	320	...	320	...	...	...	...	...	...	...	...	...	1,960	
...	240	...	240	6	...	6	...	...	...	...	...	467	3,712	
...	1,412	...	1,412	...	...	...	...	...	...	...	...	330	1,493	
...	294	...	294	...	...	...	49	72	...	...	...	...	7,545	
1,000	...	1,000	900	...	900	...	...	...	...	212	...	50	50	761	867
...	11,284	
3,801	54	3,855	1,038	...	1,038	...	81	81	245	...	26	...	26	316	2,008	
...	384	...	384	...	...	...	...	...	528	9,455	
...	123	...	...	...	112	1,306	
...	258	...	258	...	...	...	...	112	...	...	...	...	...
...	1,540	
...	344	...	344	...	...	...	...	...	...	...	...	303	5,689	
...	766	...	766	...	...	...	...	108	...	...	...	755	1,526	
...	330	...	330	...	...	...	...	...	...	...	...	330	1,311	
...	353	...	353	...	...	...	...	104	...	...	...	...	801	
...	142	...	...	...	...	...
96,743	14,223	1,10,966	83,871	813	84,684	4,042	2,036	6,078	16,920	6,200	33,439	45,706	79,145	77,709	8,50,854	
84,684	4,469	89,153	79,639	1,044	80,683	2,566	1,293	3,859	14,986	6,378	7,593	95,928	1,11,311	8,086	9,34,832	

Date	Description	Debit		Credit		Balance
		Dr	Cr	Dr	Cr	
1860 Jan 1	Balance					
1860 Jan 2	...					
1860 Jan 3	...					
1860 Jan 4	...					
1860 Jan 5	...					
1860 Jan 6	...					
1860 Jan 7	...					
1860 Jan 8	...					
1860 Jan 9	...					
1860 Jan 10	...					
1860 Jan 11	...					
1860 Jan 12	...					
1860 Jan 13	...					
1860 Jan 14	...					
1860 Jan 15	...					
1860 Jan 16	...					
1860 Jan 17	...					
1860 Jan 18	...					
1860 Jan 19	...					
1860 Jan 20	...					
1860 Jan 21	...					
1860 Jan 22	...					
1860 Jan 23	...					
1860 Jan 24	...					
1860 Jan 25	...					
1860 Jan 26	...					
1860 Jan 27	...					
1860 Jan 28	...					
1860 Jan 29	...					
1860 Jan 30	...					
1860 Jan 31	...					

