

B. R. R. No 350 of 1934

E-71

E-71

REPORT
ON THE WORKING OF
SMALL TOWNS
IN THE
PUNJAB
DURING THE YEAR
1932-33.

PUNJAB CIVIL SECRETARIAT
LIBRARY COPY.

(To be returned to the Library when done with.)

13415



(Not to be sent up to Simla.)

PUNJAB CIVIL SECRETARIAT
LIBRARY COPY.

(To be returned to the Library when done with.)

Lahore :

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
1934.

E -71
1933-34

Price : Rs. 3-0-0 or 4s. 6d.

1028
~~55/37~~

1271

REPORT

MAJLIS PUNJAB

PUNJAB

1932-33



Revised List of Agents for the Sale of Punjab Government Publications.

ON THE CONTINENT AND UNITED KINGDOM.

Publications obtainable either direct from the High Commissioner for India, at India House, Aldwych, London, W. C. 2, or through any book-seller :—

IN INDIA.

- The MANAGER, "The Qaumi Daler" and the Union Press, Amritsar.
The MANAGER, The Mufid-i-'Am Press, Lahore.
The MANAGING PROPRIETOR, The Commercial Book Company, Brandreth Road, Lahore.
MESSRS. RAMA KRISHNA & SONS, Anarkali, Lahore.
The HONY. SECRETARY, Punjab Religious Book Society, Lahore.
L. RAM LAL SURI, Proprietor, "The Students' Own Agency," Anarkali, Lahore.
The PROPRIETOR, Punjab Law Book Mart, Mohan Lal Road, Lahore.
L. DEWAN CHAND, Proprietor, The Mercantile Press, Nisbet Road, Lahore.
R. S. JAURA, Esq., B.A., B.T., The Students' Popular Depôt, Kacheri Road, Lahore.
MESSRS. GOPAL SINGH, SURI & Co., Law Booksellers and Binders, Lahore.
The MANAGER, University Book Agency, Kacheri Road, Lahore.
The PROPRIETOR, City Book Co., Post Box No. 283, Madras.
The PROPRIETOR, The Book Company, Ltd., College Square, Calcutta.
The MANAGER, Standard Book Depôt, The Mall, Lahore.
The PROPRIETOR, Aftab Punjab General Law Book Agency, near Old City Police Station, Lahore.
The MANAGING PARTNER, The Bombay Book Depôt, Girgaon, Bombay.
MESSRS. CHATTERJI & Co., Booksellers, 3, Bacharam Chatterji Lane, Post Office Hatkhola, Calcutta.
The MANAGER, The Oxford Book and Stationery Co., The Mall, Lahore.
MESSRS. THACKER, SPINK & Co., Ltd., P. O. Box No. 54, Calcutta.
MESSRS. D. B. TARAPOREWALA SONS & Co., "Kitab Mahal," 190, Hornby Road, Fort, Bombay.
MESSRS. W. NEWMAN & Co., Ltd., 3, Old Court House Street, Post Box No. 76, Calcutta.
The MANAGER, The New Book Depôt, No. 79, The Mall, Simla.
The MANAGER, The English Book Depôt, Taj Road, Agra.
MESSRS. R. CAMBRAY & Co., 11-A, Haldar Lane, Bowbazar, Calcutta.
MESSRS. DASS BROTHERS, Booksellers and Publishers, Anarkali, Lahore.
M. FERAZ-UD-DIN & Sons, Government Printers and Booksellers, opposite Tonga Stand, Lohari Gate, Lahore.
MESSRS. B. PARIKH & Co., Booksellers and Publishers, Narsinhji Pole, Baroda.
MR. H. D. LALL BIR, B. Com., Krishna Nagar, Lahore. (For Law publications only)
MESSRS. R. S. TOMARA & SONS, Publishers, Oriental and Foreign Book-sellers, opposite Fort Gate, Delhi.
MESSRS. SAMPSON WILLIAM & Co., Book-sellers, &c., 127-B, The Mall, Cawnpore.
L. FAQIR CHAND MARWAH, Book-seller, Peshawar Cantonment.

Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Small Towns) Department, No. 25881, dated the 14th September 1934.

READ--

The Annual Administration Reports on Small Towns for the year 1932-33.

THE number of small towns in the province at the beginning of 1932-33 was 114. During the course of the year the Small Town of Kalka (Ambala) was raised to municipal status. The number of small towns was thus reduced to 113. The total membership was 754. Of these members 597 were elected and 157 appointed, 55 of the appointed members being officials and the remainder non-officials. Of the Presidents* 81 were non-officials and 32 officials, all of these being elected as such. (There is no provision in the Punjab Small Towns Act, 1921, for the appointment of a President except in cases where the Commissioner is unable to approve the committee's choice). The number of meetings held and the attendance was on the whole satisfactory. General elections were held during the year in five towns, and bye-elections in six. Of the 43 seats which had thus to be filled 29 were contested. The elections generally aroused considerable interest and the proportion of voters who went to the poll was remarkably high. For example, in the general election at Kallurkot (Mianwali) some 90 per cent. of these electors recorded their votes. The elections resulted in three election petitions. One of these was subsequently withdrawn. The other two were dismissed, no offences being revealed. These figures, and the general sense of the reports, indicate that elections in small town areas are generally conducted in an orderly fashion and cleanly.

2. General orders in small towns correspond with sets of bye-laws in municipalities. During the last few years the local Government have been able to prepare model sets of general orders dealing with most of the standard subjects. The committees have not been slow to utilise these models. Many committees have already a full complement of general orders, so that year by year there remain fewer gaps to be filled. With the increase in the number of general orders in force the necessity for special orders declines. In most of the towns the number issued during the year was not large. Notable exceptions were the Kot Adu Committee (Muzaffargarh), which issued no less than 120 special orders during the year, and the Hidayatpur Chhaoni Committee (Gurgaon) with a figure of 43. The Talagang Committee (Attock) also returns a figure of 31. The authority to issue special orders is open to easy abuse. All the Commissioners are, however, in agreement that in actual practice little or no abuse is made of the power: this comment applies as much to those committees specially mentioned as having issued a large number of orders as to the other committees with lower figures. On the question whether or not the committees actually enforce their orders there is a remarkable diversity of opinion and doubtless a considerable diversity in practice. The Commissioner of Ambala reports that the Committee at Hidayatpur Chhaoni (Gurgaon) made an adequate use of its general orders for the control of building, the prevention of encroachments and for the control of food supplies. The Karnal district report commends the committees at Pundir and Ladwa for the rigorous enforcement of their general orders regarding the erection and re-erection of buildings. The town committees in the Gurdaspur district are said generally to insist on strict observance of their codes relating to food supplies and building operations. On the other hand, the Deputy Commissioner of Sialkot is not satisfied that adequate regard is paid to the enforcement of general orders. In the Lahore district the committees at Pattoki and Ichhra are mentioned for lethargy in controlling build-

*The Town Committee of Niazbeg (Lahore) remained under suspension throughout the year and had in consequence no President.

ing operations. The Commissioner of Rawalpindi writes " Powers in regard to the control of food supplies and building operations are being used with advantage at Chakwal (Jhelum) and in all the small towns of the Attock district. In the Shahpur district their enforcement is never seriously contemplated, and unauthorised building operations and encroachments either remain undetected or go unpunished. "

3. The total income during the year of all the town committees in the province was Rs. 12,00,032. The previous year's figure was Rs. 13,06,014. There has thus been a fall of over a lakh of rupees. The above figures of total income include an opening balance of Rs. 3,02,229 at the beginning of the year under review and one of Rs. 2,92,119 at the beginning of 1931-32. The income from taxation for the year under review was Rs. 4,42,379 as compared with Rs. 4,70,889 in the previous year. The income from fees, grants and other miscellaneous sources similarly showed a decline from Rs. 5,43,006 to Rs. 4,55,424. The closing balance at the end of 1931-32 totalled Rs. 3,02,229. At the end of 1932-33 this figure was Rs. 2,89,771. The deterioration in small town finance which these figures reveal is doubtless to be explained largely by the economic depression. It is, however, worthy of note that the year saw no comparable fall of income in the municipalities of the province. It would, therefore, be unsafe to ascribe the fall in the small towns altogether to economic conditions. There is reason to fear that under leniency in tax assessments and a lack of energy in collection work have also played a part. This supposition is confirmed by the fact that the incidence of taxation (including fees) over all the small towns of the province during the year was Rs. 0-15-8 per head per annum,—a figure which compares unfavourably with that of the previous year (Re. 1-0-4). The highest incidence of taxation continues to be at Bhalwal (Shahpur), but even in this town the figure fell from Rs. 6-7-3 to Rs. 5-1-1. The lowest figure is nine pies per head at Begowala (Sialkot). References to the timidity of town committees in imposing and realising taxation are so prominent in the current year's reports, as indeed in those of earlier years, that a summary of those parts of the divisional reviews which deal with the subject will not be out of place. The commissioner of the *Ambala division* definitely ascribes the fall in income to failure in collecting personal rate and rents. Details are given of the arrears. The total for the division is some twenty-seven thousand rupees. The arrears of the Ladwa committee (Karnal) alone amounted to over eight thousand. This committee is one of those which were placed under suspension during the year; and it is noticeable that the Tahsildar of Thanesar, who was appointed as administrator, was able in a few days to collect half of the outstanding amount. The committee at Kharar (Ambala), on the other hand, was able to show a clean sheet in so far as arrears are concerned. The Kalka committee has also earned commendation for efficiency in assessment and collection work. The Commissioner particularly criticizes the town committees in the Karnal district for failure to seek new sources of revenue in spite of their unsatisfactory financial condition. He does not hesitate to ascribe this reluctance to a fear on the part of the members concerned that their popularity will be affected if they support proposals for increased taxation. The Commissioner who writes the report for the *Jullundur division* gives it as his impression that the finances of the small towns in this division are not as bad as in some other parts of the province. He suggests that this state of affairs is in part the result of the careful supervision which for several years past has been exercised from divisional headquarters over the finance of local bodies. Even so, the Commissioner is compelled to admit that the arrears of taxes and other dues in most of his districts are considerable, and that the committees have nowhere displayed financial enterprise. In the eleven towns of the Hoshiarpur district the arrears amounted to Rs. 40,416. This is shown to be an improvement on last year's figure (Rs. 48,864), but even so is disturbing. In Guru Har Sahai (Ferozepore) the arrears amounted to Rs. 4,230. Of this sum more than half is stated

to be due from two brothers who were formerly office-bearers. It is noticeable that the Palampur committee (Kangra), in spite of financial embarrassment, reduced the unit of assessment of its personal town rate from 8 to 7 annas. The Deputy Commissioner of this district notes that the assessment and collection of taxes is generally done fairly and with efficiency. This is in contrast to the state of affairs in Hoshiarpur, where there are frequent complaints of unfair and partial treatment in assessment and a considerable number of appeals. In the towns of the *Lahore division* income has been comparatively steady, except in the case of Pattoki (Lahore) and Begowala (Sialkot). The former, a developing colony town, reports an increase from Rs. 41,620 to Rs. 51,439. At Begowala there was a remarkable decline in income from Rs. 5,150 to Rs. 1,653, the income from taxes and fees falling from Rs. 5,029 to Rs. 249. A shrinkage of this extent is obviously the result of negligence in assessment or collection. The Commissioner, after commenting particularly on the scandalous case of Begowala, notes in general that "the work of assessment and collection is a part of the duties of committees which is almost universally neglected." He is, on the other hand, able to quote a report by the Deputy Commissioner of Sheikhpura commending the committee at Shahkot, where arrears have been reduced to a minimum. The only town in which new taxation was imposed during the year was Tarn Taran (Amritsar). This committee has in the past relied for its main income on a surcharge levied by the Railway authorities on the pilgrim traffic. The development of lorry traffic has compelled the North Western Railway administration to re-consider their position in connection with these surcharges both at Tarn Taran and at other pilgrim centres in the province. Pending a final settlement the railway administration has extended the free zones within which no surcharges are levied on the railway bookings. This extension has resulted in an almost total disappearance of the Tarn Taran committee's major source of income. The local body has thus been forced to consider other means for raising revenue, and has lately imposed a property town rate and a profession tax, in addition to a vehicle tax. In the *Rawalpindi division* there are the same reports of inefficiency in assessment and collection. The Commissioner comments on the practical difficulties involved where the staff available for the purpose consists of a Secretary and a Muharrir only. The principal offenders are Nurpur and Silanwali (Shahpur). In the case of Nurpur, where the assessment was not only low, but unfair, the Deputy Commissioner was obliged to intervene under section 48 of the Act and to appoint a Naib-Tahsildar to revise the assessment. Inspections by the Deputy Commissioner of the committees of Lalamusa and Phalia (Gujrat) showed that even the members themselves were in arrears. In most cases official pressure has since resulted in payment. *Multan division*—The income at Jaranwala (Lyallpur) shows a remarkable fall from Rs. 74,069 to Rs. 43,101. The committees at Kot Adu and Jatoi (Muzaffargarh) show increases respectively from Rs. 5,724 to Rs. 9,698 and from Rs. 110 to Rs. 1,262. Apart from these changes the income of the committees has generally remained fairly constant. The Jaranwala committee had at the beginning of the year over ten thousand rupees of arrears, of which about half was collected during the year under report. The Toba Tek Singh committee (Lyallpur) has also to be criticized for excessive arrears. The figure at the close of 1932-33 was no less than Rs. 9,615. In this case the Deputy Commissioner concerned ascribes the arrears to the negligence and incapacity of the committee's paid establishment.

4. Only two cases of embezzlement are mentioned in the reports.

Embezzlements.

One of these was at Ladwa (Karnal), where the President in collusion with a paid clerk on the committee's staff misappropriated a sum of Rs. 900. On the detection of the fraud the money was made good. The President was removed from office under section 7 of the Act. The other case was at Kot Rai Buta Mal-Azamabad (Lahore), where the Secretary decamped with a sum of Rs. 775. He was arrested, and more than half of the money was recovered from him. The case was still under investigation at the end of the year.

5. The total expenditure of all the committees in the province during the year under review amounted to Rs. 9,10,261, as compared with Rs. 10,03,755 in the previous year. The main heads of expenditure, as in previous years, were conservancy and sanitation (Rs. 2,13,162) and education (Rs. 1,50,319). The total expenditure on road-making amounted to no more than Rs. 75,222 and that on water-supply to Rs. 37,355. This last figure represents a decrease on that of the previous year (Rs. 41,846), which was itself regarded as inadequate. An unsatisfactory feature of the statistics is an increase in the expenditure on clerical establishment from Rs. 88,105 to Rs. 95,399. In the Ambala division the Hidayatpur Chhaoni committee (Gurgaon) has still failed to undertake the drainage scheme for which a large grant from provincial revenues was sanctioned as far back as 1930. The Commissioner of Lahore's report contains a quotation which will bear repetition *in extenso*: "The district reports are not encouraging reading so far as concerns the question of expenditure by the town committees on sanitation, water supply and other essential services. There is a general talk of a bare limit of subsistence beyond which the committees cannot afford to spend. The matter is really one for the inhabitants of a town to decide for themselves. So long as they insist on taxation being kept at the minimum they cannot expect improvement in their surroundings. Most committees are content with the upkeep of a minimum conservancy staff and a staff of night-watchmen. The Deputy Commissioner of Lahore reports that water supply schemes are costly and beyond the resources of the smaller towns. This is no doubt true of the smaller towns at present with low standards of taxation, but if any town desires a pure water supply and is prepared to tax itself sufficiently to pay for it, it would be possible to provide for it". Government fear that this comment is true of the province generally and not merely of the particular division. References in the reports to expenditure on improvements are almost entirely absent. Timidity in raising revenue, and in consequence a lack of funds for any purposes beyond the maintenance of an office establishment and a meagre conservancy staff, the recurrence of references to these characteristics of small town administration is disconcerting.

6. During the course of the year Government were compelled to pass orders suspending no less than seven committees for mal-administration. The Ministry trusts that the action taken in these cases will not prove merely negative in its effect, and that the administration during the suspension period will set a standard of efficiency which the reconstituted committees will maintain. Apart from these instances of Government intervention, the reports mention a number of cases in which the Commissioners and Deputy Commissioners were compelled to step in to correct irregularities. A reference has already been made in paragraph 3 above to the appointment, by a Deputy Commissioner's order under section 48 of the Act, of an official to revise the tax assessment at Nurpur (Shahpur). A similar order was necessary at Budhlada (Hissar). The Commissioner of Rawalpindi reports a number of cases, mainly of a minor character, in which official intervention became necessary. For example, the town committee at Malakwal (Gujrat) appointed an unsuitable Secretary. The Deputy Commissioner required his dismissal. The man was subsequently permitted to resign. In the Shahpur district the Deputy Commissioner intervened to require the dismissal, as a measure of retrenchment, of certain employees of the Nurpur committee. In the Lahore division two cases are mentioned in which Deputy Commissioners used their powers under section 11 of the Act; in one case to require the dismissal of a Secretary, in the other to negative a resolution for the enhancement of a conservancy supervisor's salary. Interventions of this kind were not uncommon, and the Ministry welcomes them as indicating the interest which district officers continue to maintain in the working of these small local bodies. The local Government further observe with

satisfaction the figures of inspections. Out of the total of 114 committees, no less than 78 were inspected during the year by Deputy Commissioners or their assistants, some of them more than once. Careful inspections undoubtedly have a most valuable effect not only in bringing to light abuses, but in guiding the members and instructing the permanent staffs in their duties.

7. This review should not be brought to a conclusion without a reference to certain disadvantages under which town committees labour. The Act of 1921 contemplated that in small towns the principal source of revenue should be a personal town rate, a town rate on property or a profession tax; and in actual practice the great majority of the towns are compelled to rely for their main income on direct taxation of this kind. In this respect there is a marked difference between the small towns and the municipalities of the province. The municipal committees rely primarily on octroi and terminal taxes and, to a negligible extent, on direct taxation. Doubtless the rating system is better one than that which has become traditional in the municipalities of the Punjab; and it may be said at once that the introduction of octroi or terminal tax generally in the small towns of the province would involve an interruption of trade and other complications which place that course outside consideration. The fact remains, however, that town committees are at present expected to rely for their main income on taxation of a kind which is unpopular in the Punjab and which the ordinary municipal committee is reluctant to impose. In inviting them to assess and collect a direct tax Government are putting the members of the town committees to a test more severe than that to which the municipal commissioners in the big cities are ordinarily subjected. Secondly, it is not always realized that the first effect of a notification declaring an area as a "small town" is to deprive it of certain financial amenities which it has hitherto enjoyed. Before declaration the town or village in question will have been in the jurisdiction of the district board concerned. Being a place of some size it will almost certainly have contained a district board school, a school, probably including middle classes. It may also have been chosen as the site of a district board dispensary. Not improbably the main road passing through the town will have been in the district board's charge for maintenance purposes. The first effect of the extension of the 1921 Act to this typical little town will be to disentitle it from receiving these benefits from the district fund. Henceforward, unless the district board consents as a special concession to continue its services to the town and secures the Commissioner's sanction to the incurring of expenditure outside its own area, the cost of the school and dispensary and the road maintenance expenses will be payable by the residents themselves. This result may or may not be equitable, according as the residents of the newly constituted "small town" are or are not large payers of local rate. But in any case, whether or not there is equity in the arrangement, it is scarcely to be expected that the townsfolk will exhibit enthusiasm for an administration under which they are compelled to tax themselves for benefits previously available at less cost.

A new town committee thus starts under considerable difficulties. It may be necessary ultimately to seek a solution in a modification of system; it is noticeable that several of the reporting officers, both this year and in earlier years, have made tentative suggestions for an extensive modification of the Act of 1921. For example, the Commissioner of Lahore has suggested that the existence of a separate Act governing the administration of small towns is superfluous: that a more satisfactory method of approaching the problem would be by an expansion of Chapter XIII of the Punjab Municipal Act, 1911, and the creation of a category of "third class municipalities." Much could be said in favour of this proposal so far as those small towns are concerned which are distinct urban entities. It may be, however, that a separate line

Abstract of statement III of the Small Town Returns for the year 1932-33.

Income.

AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY BEING TOTALS FOR THE PROVINCE.

Particulars.	Total for the year 1932-33.	Total for the year 1931-32.
	Rs.	Rs.
TAXES AND TOLLS—		
Property town rate	98,471	1,00,535
Personal town rate	1,27,684	1,34,803
Profession tax	12,484	9,723
Tax on animals and vehicles	942	5,047
Tax on dogs	23	11
Terminal tax	1,56,914	1,73,553
Octroi	27,111	18,721
Total	4,42,379	4,70,889
LICENSE FEES—		
Vehicle licenses	5,323	5,850
Licenses for premises for sale, etc., of articles of food or drink	2,496	3,076
Licenses for store-houses for explosives, petroleum, etc.	986	813
Licenses for yards or depôts for trade —hay, straw, coal, etc.	553	229
Total	9,358	9,968
Slaughter house and market fees	22,208	23,329
Other Miscellaneous fees	45,093	40,058
Medical fees and contributions	5,685	10,820
Education fees and contributions	52,936	53,564
Rents	2,00,664	2,12,692
Sale-proceeds	31,572	33,526
Pounds	11,237	10,118
Fines	1,150	1,393
General grants and contributions	28,148	28,836
Miscellaneous	47,124	1,17,146
Loans	249	1,556
Total Income	8,97,803	10,13,895
OPENING BALANCE	3,02,229	2,92,119
GRAND TOTAL	12,00,032	13,06,014
EXPENDITURE	9,10,261	10,03,785
CLOSING BALANCE	2,89,771	3,02,229
Incidence of taxation per head—		
Of taxes	Rs. A. P.	Rs. A. P.
Of total taxation, i.e., taxes and fees	0 13 4	0 14 2
.. .. .	0 15 8	1 0 4
Recoverable arrears at the end of the year, i.e., difference between demands and collections as shown in the tax and rent registers—		
Taxes	Rs.	Rs.
Rents, etc.	2,01,436	1,88,085
.. .. .	70,089	69,593

Abstract of statement IV of the Small Town Returns for the year 1932-33.

Expenditure.

AMOUNT OF EXPENDITURE UNDER EACH HEAD SEPARATELY BEING TOTALS FOR THE PROVINCE.

Particulars.	Total for the year 1932-33.	Total for the year 1931-32.
	Rs.	Rs.
GENERAL AND MISCELLANEOUS—		
Secretary and office establishment	95,399	88,105
Contingencies	23,092	24,420
Provident fund and gratuities	5,895	6,552
Burning and burial of paupers	525	541
Fairs	2,794	2,808
Lunatics and Lepers	1,436	1,344
Miscellaneous	59,524	82,820
Total	1,88,665	2,06,590
CONSERVANCY AND SANITATION—		
Establishment and contingencies	1,91,880	2,00,002
Works and plant	21,282	76,067
Total	2,13,162	2,76,069
WATER SUPPLY—		
Establishment and contingencies	26,815	28,340
Works and plant	10,504	16,506
Total	37,355	44,846
MEDICAL INCLUDING PLAGUE AND VACCINATION—		
Establishment and contingencies	47,919	40,825
Works and equipment	13,708	8,778
Total	61,627	49,603
EDUCATION—		
Establishment and contingencies	1,43,092	1,47,008
Works and equipment	7,227	17,192
Total	1,50,319	1,64,200
WATCH AND WARD—		
Establishment	80,661	88,553
Other charges	2,053	1,458
Total	82,714	90,011
MARKETS AND SLAUGHTER HOUSES—		
Establishment and contingencies	4,106	3,912
Works and plant	758	2,919
Total	4,864	6,831
Gardens and roadside trees	13,907	14,247
Pounds	4,679	4,485
ROADS—		
Establishment and contingencies	14,197	17,158
Works and plant	61,025	54,194
Total	75,222	71,352
Street lighting	77,744	75,551
GRAND TOTAL	9,10,261	10,03,785

STATEMENT I—COMPOSITION.

DIVISION.	District.	Serial No. of Small Town.	Name of Small Town.	Population (1931).	PARTICULARS REGARDING PRESIDENT.			PARTICULARS REGARDING MEMBERS.			Number of meetings held.	Number of meetings adjourned for want of quorum.	AVERAGE PERCENTAGE OF ATTENDANCE.			
					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	
AMBALA.	Hissar ..	1	Budhlada ..	4,037	1	..	6	..	1	7	22	14	64	18	57	
		2	Tohana ..	7,463	1	..	6	..	1	7	12	..	64	83	82	
		3	Jakhal ..	750	..	1	4	..	1	5	14	..	68	100	74	
		4	Kalanwali ..	1,157	..	1	4	..	1	5	17	..	90	18	75	
		5	Dabwali ..	4,044	..	1	4	..	1	5	20	..	88	100	90	
	Rohtak ..	6	Mehm ..	9,079	1	..	8	2	..	10	24	..	65	..	65	
		Gurgaon ..	7	Hidayatpur Chhaoni	7,208	..	1	6	1	1	8	16	1	68	81	70
			8	Ladwa ..	3,154	1	..	5	1	..	6	12	9	58	..	58
			9	Pundri ..	6,053	1	..	6	2	..	8	15	..	100	..	100
			10	Radaur ..	2,915	1	..	5	1	..	6	13	..	71	..	71
Ambala ..	11	Kalkaş ..	7,937	1	..	2	4	..	6	26	..	66	..	66		
	12	Kharar ..	4,854	1	..	6	1	..	7	17	..	81	76	81		
	13	Babyal ..	4,129	1	..	7	1	..	8	7	1	35	5	40		
Kangra ..	14	Kangra ..	3,527	1	..	5	1	..	6	16	..	86	..	86		
	15	Nurpur ..	3,766	1	..	5	1	..	6	13	..	88	..	88		
	16	Palampur ..	860	1	..	4	1	..	5	16	..	87	..	87		
Hoshiarpur ..	17	Anandpur*	3,610	1	..	5	1	..	6	13	..	63	..	63		
	18	Dasuya ..	7,562	1	..	6	..	1	7	13	2	67	46	64		
	19	Garhshankar ..	5,561	..	1	6	..	2	8	12	..	86	88	86		
	20	Garhdiwala ..	3,452	1	..	5	1	..	6	25	5	80	..	75		
	21	Hariana ..	5,971	1	..	6	2	..	8	16	4	75	..	80		
	22	Jaijon†	2,405	1	..	4	..	1	5	1	..	100	..	73		
	23	Khanpur ..	2,846	1	..	4	1	..	5	12	5	73	..	82		
	24	Miani‡	5,125	1	..	6	1	..	7	14	..	84	79	69		
	25	Mukerian ..	2,588	..	1	4	..	1	5	15	1	80	40	70		
	26	Shamchaurasi ..	3,187	1	..	5	..	1	6	13	..	77	23	69		
	27	Una ..	4,398	..	1	6	..	2	8	15	..	68	73	69		
Jullundur ..	28	Alawalpur ..	4,835	1	..	6	1	..	7	13	..	62	..	62		
	29	Nawashahr ..	7,153	1	..	6	2	..	8	22	..	84	..	84		
Ferozepore ..	30	Khanna ..	6,555	1	..	6	2	..	8	44	1	64	..	64		
	31	Dharamkot ..	6,779	..	1	7	1	..	9	18	..	86	78	85		
	32	Gidderbaha ..	3,626	..	1	5	..	1	6	21	..	83	95	85		
Lahore ..	33	Guru Har Sahai..	1,470	1	..	4	..	1	5	21	4	75	95	79		
	34	Pattoki ..	8,016	..	1	5	..	1	6	32	..	86	56	81		
	35	Khudian ..	3,184	1	..	5	1	..	6	12	..	81	..	81		
	36	Padhana ..	4,765	1	..	6	2	..	8	15	..	67	..	67		
	37	Ichhra ..	5,048	1	..	5	1	..	6	18	..	85	65	85		
	38	Sur Singh ..	6,092	..	1	6	..	2	8	13	..	91	53	77		
	39	Kot Rai Buta Mal cum-Azamabad.	2,956	..	1	5	..	2	7	13	1	81	..	..
	40	Niazbeg‡	3,610	..	..	..	..	..	6	15	..	..	..	..
	Amritsar ..	41	Tarn Taran ..	10,103	1	..	7	2	..	9	26	1	79	..	79	
		42	Majitha ..	6,709	1	..	6	2	..	8	19	..	78	..	78	
43		Ramdas ..	4,904	1	..	5	1	..	6	22	11	67	..	67		
44		Sultanwind ..	5,572	1	..	6	2	..	8	19	2	79	..	79		
Gurdaspur ..	45	Sujanpur ..	4,605	1	..	6	1	..	7	13	..	94	..	94		
	46	Srigobindpur ..	3,737	1	..	6	1	..	7	15	4	78	..	78		
	47	Fatehgarh ..	6,457	1	..	5	1	..	6	31	6	58	..	58		
	48	Narot Jaimal Singh	2,496	1	..	6	1	..	7	17	5	74	..	74		
	49	Dhariwal ..	4,186	1	..	6	1	..	7	11	..	61	..	61		
	50	Qadian ..	7,018	1	..	6	2	..	8	17	..	61	..	83		
Sialkot ..	51	Daska ..	8,636	1	..	7	2	..	9	24	..	67	..	67		
	52	Mitranwali ..	3,762	1	..	5	1	..	6	12	..	90	..	90		
	53	Begowala ..	4,040	1	..	5	1	..	6	10	..	68	..	68		
	54	Sambrial ..	3,827	1	..	5	2	..	7	12	..	61	..	61		
	55	Bhopalwala ..	4,291	1	..	5	1	..	6	9	..	66	..	66		
	56	Sahowala ..	3,244	1	..	5	1	..	6	14	..	66	..	73		
	57	Jamke ..	4,022	1	..	6	2	..	8	16	..	89	..	89		
	58	Chawinda ..	6,411	1	..	4	1	..	5	13	..	84	..	84		
	59	Kalawala ..	2,964	1	..	4	1	..	5	11	..	85	..	85		
	60	Baddomalhi ..	3,830	1	..	4	1	..	5	19	..	78	..	78		
	61	Killa Sobha Singh	2,550	1	..	4	1	..	5	20	4	82	..	82		
	62	Daud ..	3,189	1	..	5	1	..	6	6	..	74	..	74		
	63	Sankhatra ..	2,286	1	..	4	1	..	5	44	5	66	..	66		
	64	Zafarwal ..	4,102	1	..	5	1	..	6	19	..	87	..	87		

*The committee was suspended on 31st August 1932.

†The committee was suspended on 21st May 1932.

‡The committee was suspended on 2nd April 1932.

§The Small Town was converted to a Municipality on 31st January 1933.

||The committee was suspended on 4th February 1933.

Division.	District.	Serial No. 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.		PROSEC.		
					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.	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.	
					Uncontested.	Contested.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
LAHORE.	Lahore ..	34	Pattoki*	8-7-24	..	..	..	..	..	..	..	..	..
		35	Khudian ..	8-7-24	..	..	..	..	(f), (g), (r), (x)	4, 4, 6, 1, 1, 3	(e), (p), (h), (q), (m), (ll)	..	..
	Amritsar ..	36	Padhana ..	25-7-24	..	..	..	..	..	..	..	..	..	..
		37	Ichhra ..	25-7-24	..	..	..	..	(p), (g), (e)	8, 1, 2	(ll), (ll), (n)	3	(m), (ll).	
		38	Sur Singh ..	8-7-24	..	..	..	..	(e)	1, 1	(e), (ll)	..	..
		39	Kot Rai Buta Mal-cum-Azamabad.	25-7-24	..	..	..	..	..	..	..	..	..	..
		40	Niazbeg|| ..	25-7-24	..	..	..	..	..	..	..	..	..	..
		41	Tarn Taran..	11-2-24	..	..	..	..	..	..	9	(g), (b), (ll), (m)	3	1
		42	Majitha ..	23-5-24	..	..	..	..	(q) & (o)	..	..	..	..	..
		43	Ramdas ..	15-1-24	..	..	..	..	..	4	(j)	..	..	..
		44	Sultanwind..	11-2-24	..	..	..	..	..	..	..	..	..	..
		45	Sujanpur ..	29-8-24	..	..	..	..	..	..	..	..	..	..
	Gurdaspur ..	46	Srigobindpur	1-8-24	..	..	..	..	..	(ll)	2	(m)	..	..
		47	Fatehgarh ..	29-8-24	..	..	..	..	..	(u)	..	..	..	..
		48	Narot Jaimal Singh.	21-7-25	..	..	..	..	..	..	..	..	..	..
		49	Dhariwal ..	6-7-27	..	..	..	..	..	(p & y) & (a)	9, 1, 1	(f), (g), (&), (l), (g), (f) & (ll)	..	..
		50	Qadian ..	19-11-27	..	..	..	..	..	..	2, 3, 1	..	..	..
		Sialkot ..	51	Daska ..	21-1-24	(v)
	52		Mitranwali ..	21-1-24	..	..	..	..	..	..	..	..	..	..
	53		Begowala ..	21-1-24	..	..	..	..	..	(v)	..	..	..	..
	54		Samberial ..	21-1-24	..	..	..	..	..	..	..	..	..	..
	55		Bhopalwala..	21-1-24	..	..	..	..	..	..	..	..	..	..
	56		Sohawala ..	21-1-24	..	..	..	..	..	..	..	..	..	..
	57		Jamke ..	21-1-24	..	..	..	..	..	(p)	..	..	..	..
	58		Chawinda ..	21-1-24	..	..	..	..	..	(a) & (b)	..	..	..	..
	59		Kalaswala ..	21-1-24	..	..	..	..	..	(f) (p) (r) (x) & (m)	2	(c) & (n)	..	..
	60		Baddomalhi	21-1-24	..	..	..	..	..	..	..	..	..	..
	61		Kila Sobha Singh.	9-4-28	..	..	..	..	..	(d) (k) (f) (s)	..	..	..	..
	62		Daud ..	21-1-24	..	..	..	..	..	..	..	..	..	..
	63		Sankhatra ..	21-4-30	..	..	..	..	..	..	..	..	3	(ll)
	64		Zafarwal ..	21-1-24	..	..	..	..	..	(a) & (b)	..	..	..	..

*The committee was suspended on 2nd April 1932.

ELECTIONS AND EXECUTIVE POWERS—continued.

TIONS.		OFFENCES COMPOUNDED.				Nature and rates of fees sanctioned under section 41 during the year.	Nature and rates of taxes sanctioned during the year.	Serial number of Small Town.	REMARKS.
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.						
15	16	17	18	19	20	3		21	
Rs. A. P.			Rs. A. P.						
..	17	(x)	0 5 0	..	*	34	*Personal Town rate.		
..	3	(p)	7 5 3	†	..	35	†Personal Town rate.		
..	36			
15 0 0	4	(ll) (m)	18 6 0	..	..	37		
..	‡	38	‡Personal Town rate.		
..	§	39	§Personal Town rate.		
..	40			
3 0 0	2	(b)	..	..	¶	41	¶House tax @ 6½ per cent. on the rental value. Profession tax.—Various rates according to the profession trade or on calling. Vehicle tax.—Re. 1-0-0 and Re. 0-8-0 per vehicle according to the nature of vehicle, i.e., carts drawn by oxen, buffaloes, etc.	
..	42			
..	43			
..	44			
..	45			
..	46			
..	**	47	**Fees under Section 41 (1) (g) of the Punjab Small Towns Act— Petroleum Rs. 10. Kerosine oil Rs. 10. Denatured Spirit Rs. 5.		
..	3	(p) & (y) and (m) & (n).	3 0 0	..	..	48		
..	49			
..	50			
..	51			
..	52			
..	53			
..	54			
..	55			
..	56			
..	57			
..	58			
..	59			
..	60			
..	61			
..	62			
2 0 0	63			
..	64			

ELECTIONS AND EXECUTIVE POWERS—continued.

CTIONS.		OFFENCES COMPOUNDED.						REMARKS.
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.	Serial number of Small Town.		
15	16	17	18	19	20	3	21	
Rs. A. P.			Rs. A. P.					
..	1	(l)	10 8 0	..	..	65	
..	1	(ll)	5 0 0	..	..	66	
13 5 4	..	..	..	..	..	67	
..	1	(ll)	50 0 0	..	..	68	
..	..	..	..	..	..	69	
12 0 0	..	..	..	*	..	70	*Fees under Section 41 (l). Depôts for the sale of wood Rs. 12 per annum. Premises for manufacture of fireworks Rs. 6 per annum. Yards for trade in <i>munj</i> Rs. 4 per annum. Yards for trade in charcoal, coal, firewood, Rs. 6 per annum. Fees under Section 41 (c). Re. 0-0-3 per diem per square yard or a portoin thereof for placing building materials.
..	1	(ll)	5 0 0	†	..	71	Fees under Section 41 (c). Carriage Stand fees anna 1 per rupee on fares. †Cattle broker's fees of Rs. 5.	
4 3 3	20 $\left\{ \begin{array}{l} 16 \\ 3 \\ 1 \end{array} \right.$	(ll), (l), (i) } }	1 4 10	..	..	72	
0 9 8	..	..	..	..	..	73	
..	..	..	..	..	..	74	
..	..	..	..	‡	..	75	‡License fee Re. 1 for premises for sale of articles of food and drink.
..	..	..	..	..	..	76	
..	..	..	..	§	..	77	§Town rate at Re. 0-10-0 per unit.
..	..	..	..	..	..	78	
5 0 0	1	(l)	1 0 0	..	..	79	
..	1	(ll)	10 0 0	..	..	80	
..	3	(m) & (n)	1 0 0	||	..	81	|| (1) Re. 0-1-0 per rupee of hire from the owners and drivers of public vehicles. (2) Re. 1-0-0 per mensem as metre fee and Re. 0-8-0 per 1,000 gallons of drinking water to be supplied to Railway Department.	
..	..	..	..	¶	**	82	¶ (1) Tehbazari at rates varying from Re. 0-8-0 to Rs. 2-0-0 per mensem. (2) Vegetable auction and adda fee at Re. 0-1-0 per rupee. (3) License fee of Re. 0-2-0 for sale of sweetmeats, etc., and Re. 0-3-0 for the license of premises. ** Terminal tax on road borne export traffic at rates ranging from Re. 0-0-3 per maund to Re. 0-2-0.
..	..	..	..	††	‡‡	83	†† (1) Re. 0-1-0 per square foot as tharra rent. ‡‡ A toll on animals entering the Small Town loaded at rates ranging from Re. 0-0-3 to 0-1-0.
..	..	..	..	§§	..	84	§§ (1) Slaughter House fee at Re. 0-1-0 per goat or sheep and Re. 0-8-0 per head of cattle. (2) Tehbazari fee at Re. 0-1-0 per diem for occupation of a space up to 100 square feet of public street for depositing of building material and Re. 0-2-0 per diem above 100 square feet and below 200 square feet. (3) Tum tum adda fee at Re. 0-1-0 per rupee of hire.
..	..	..	..	|||	..	85	||| (1) Tehbazari fee Re. 0-1-0 per diem and an additional fee of Re. 0-1-0 per occupation of additional 100 square feet of public street for deposit of building material. (2) Slaughter House fee at Rs. 0-0-6 per sheep or goat and Re. 0-8-0 per head of cattle. (3) Re. 0-1-0 per rupee of hire from public vehicles. (4) Chajja fee at Re. 5. (5) License fee of Rs. 50 per annum for yards or depôts for sale of and trade of timber. (6) License fee of Re. 0-4-0 for storage and sale of sarkanda material. (7) License fee of Rs. 5 for sale and storage of Bhusa and fuel. (8) License fee of Rs. 2 for sale of kerosine oil. (9) License fee of Rs. 2 for sale and storage of explosive materials including fireworks.

Division.	District.	Serial No. 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.		PROSECU		
					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.	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.	
					Uncontested.	Contested.								11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
RAWALPINDI—concl'd.	Jhelum ..	86	Chakwal ..	1-4-25	..	..	..	..	(a), (l), (ll),	..	..	4	(g), (q) & (n)	
	Rawalpindi ..	87	Gujar Khan	16-6-24	..	..	..	..	(ll), (m) & (n).	..	..	..	..
	Attock ..	88	Attock ..	8-9-24	..	..	..	..	..	..	..	..	..
			89	Hassan Abdal	20-1-24	..	..	..	..	..	..	..	..	..
			90	Fateh Jang ..	29-1-24	..	..	..	..	..	1	(l)	..	..
			91	Makhad ..	14-11-29	..	..	..	..	..	..	..	..	..
			92	Tallagang ..	29-1-24	..	..	..	..	(t)	31	{ 19 (ll) 7 (f) 1 (m) 1 (l) 2 (q) 1 (u)}	..	..
		Mianwali ..	93	Kallurkot ..	10-11-28	2	2	2	89	..	17	(ll)	..	..
		Lyalpur ..	94	Jaranwala ..	5-1-24	..	..	..	..	(a), (b), (x), (m), (n) & (l).	..	..	51	(a), (b) & (ll)
			95	Chak Jhumra	5-1-24	..	..	..	..	(g), (q) & (v)	..	..	..	..
MULTAN.		96	Tandlianwala	16-9-24	..	..	..	..	(j)	..	..	6	(q)	
			97	Toba Tek Singh	10-9-24	..	..	..	..	..	..	..	..	..
		Jhang ..	98	Shorkot ..	2-2-25	..	..	..	..	(a) & (b), (d), (e), (f), (g), (j), (k), (l), (ll), (m), & (n), (o), (q), (r), & (u).	..	..	..	..
			99	Lalian ..	29-2-24	..	..	..	..	..	..	..	..	..
			100	Garh Maharaja	2-2-25	..	..	..	..	..	..	..	..	..
			101	Ahmadpur ..	20-2-25	..	1	2	90	(a), & (b), (g), (h), (j), (k), (l), (m), & (n), (o), (p), (q), (r), & (x).	12 1	(a) (i)	..	..
		Multan ..	102	Kahrur ..	22-4-24	..	..	..	..	..	26	{ 1 (a & b), 2 (f) 1 (g) 1 (h) 5 (j) 11 (ll) 5 (m) 1 (l) 1 (w) 1 (u) 3 (p) 1 (m) & (n).	2	(m) & (x).
			103	Jalalpur-Pirwala.	30-9-24	..	..	..	..	(l), (v), (m), (n), (u), (x).	7	{ 1 1 3 1	..	..
			104	Mailsi ..	7-5-24	..	..	..	..	(u), (v), (a), (f)	1	(m)	6	(ll) (x).
			105	Tulamba ..	13-8-24	..	..	..	..	..	..	..	..	..
			106	Dunyapur ..	24-11-24	..	..	..	..	..	..	..	..	..
			107	Kabirwala ..	22-4-24	..	..	..	..	(a), (b), & (ll)	..	..	..	..

Division.	District.	Serial No. 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.			PROSECUTIONS.		
					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.	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.	
					Uncontested.	Contested.									11	12	13	14
MULتان—concluded.	Muzaffargarh	108	Kot Adu ..	3-8-25	..	..	..	..	(a), (e) (d), (m) & (n) (p), (r) & (y).	120	$\left. \begin{matrix} 22 \\ 12 \\ 2 \\ 7 \\ 77 \end{matrix} \right\}$	$\left. \begin{matrix} (n) \\ (ll) \\ (m) \\ (h) \\ (j) \end{matrix} \right\}$	1	(ll)
		109	Daira Din Panah.	1-9-24	..	..	..	..	(m)	..	..	..	..	..
		110	Khairpur Saadat.	10-9-24	..	..	..	..	..	..	..	..	..	..
		111	Jatoi *	10-9-24	3	$\left. \begin{matrix} 1 \\ 2 \end{matrix} \right\}$	$\left. \begin{matrix} (f) \\ (ll) \end{matrix} \right\}$
		Dera Ghazi Khan.	112	Vehoa ..	28-2-25	(m)
			113	Taunsa ..	25-2-25	(a) & (b) (d), (e), (f) (g), (j), (l), (ll).
		114	Kot Chhutta	27-2-25	..	..	..	..	(f), (j), (k) (r), (a), & (b)	58	(h) & (m)	..	..
		Total	1932-33	..	14	29	3.1	..	..	539	..	189	1	
			1931-32	..	76	192	3.3	..	..	557	..	287	..	

*The committee was suspended on 25th October 1932.

ELECTIONS AND EXECUTIVE POWERS—concluded.

TIONS.		OFFENCES COMPOUNDED.				Serial number of Small Town.	REMARKS.
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.		
15	16	17	18	19	20	3	21
Rs. A. P.			Rs. A. P.				
5 0 0	..	..	..	*	..	108	*License of premises for the sale of Banaspati Ghee at Rs. 250 per annum.
..	..	..	..	..	..	109	
..	..	..	..	..	..	110	
..	..	..	..	..	..	111	
..	..	..	..	†	..	112	†Tehbazari at Re. 0-2-0 per mensem for <i>Tahlli</i> and Re. 0-4-0 per mensem for <i>chappar</i> .
..	..	..	..	‡	..	113	‡(1) Slaughter house fee Re. 0-2-0 to Re. 0-6-0. (2) Tehbazari at Re. 0-0-3 per square foot per day.
..	..	..	..	§	..	114	§(1) Occupation of public streets at Re. 1-12-0, Re. 1-0-0, Re. 0-14-0 and Re. 0-6-0 per mensem. (2) <i>Tharras</i> at 1½ pie per square foot per mensem. (3) On <i>chappars</i> at Re. 0-4-0 per mensem.
2 14 8	419	..	3 1 10	..	..
2 12 10	525	..	3 8 0	..	..

TAXES AND TOLLS.

DIVISION.	District.	Serial No. of Small Town.	Name of Small Town.	TAXES AND TOLLS.							
				Property town-rate.	Personal town-rate.	Profession tax.	Tax on animals and vehicles.	Tax on dogs.	Terminal tax.	Octroi.	Local rate.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	Hissar ..	1	Budhlada	2,788
		2	Tobana	2,349
		3	Jakhal	775
		4	Kalanwali	1,089
		5	Dabwali	3,568
	6	Rohtak ..	Mehm	708
	7	Gurgaon ..	Hidayatpur Chhaoni..	5,167
	Karnal ..	8	Ladwa	1,270
		9	Pundri	2,599
		10	Radaur	1,970
Ambala ..	11	Kalka ..	..	6,568	..	..	..	..	..	..
	12	Kharar ..	..	..	..	..	..	..	..	6,461
	13	Babial ..	..	..	..	..	..	..	..	..
Kangra ..	14	Kangra ..	..	..	..	2,142	..	..	..	..
	15	Nurpur ..	..	..	3,562	..	..	..	..	..
	16	Palampur ..	..	..	1,493	..	..	..	3	..
JULLUNDUR.	Hoshiarpur ..	17	Anandpur ..	..	2,070	..	..	..	..	..
		18	Dasuya ..	..	4,113	..	..	..	..	..
		19	Garhshankar ..	..	..	3,123	..	..	..	..
		20	Garhdiwala ..	..	..	3,461	..	..	..	..
		21	Hariana ..	..	..	3,638	..	..	..	..
		22	Jaijon ..	..	..	4,031	..	..	..	..
		23	Khanpur ..	..	..	1,245	..	..	..	..
	24	Miani ..	..	..	2,211	..	..	..	..
	25	Mukerian ..	..	..	..	517	..	..	6,161	..
	26	Shamchaurasi ..	..	..	2,521	..	..	..	..	..
	27	Una ..	..	..	3,764	..	..	..	..	..
Jullundur ..	28	Alawalpur ..	..	..	..	3,586	..	..	..	..
	29	Nawashahr ..	..	6,053	..	..	..	..	..	..
Ludhiana ..	30	Khanna ..	..	..	3,985	..	..	10,030	..	..
Ferozepore ..	31	Dharamkot	10	2	7,784	..
	32	Gidderbaha ..	..	..	..	..	..	..	..	..
	33	Guru Har Sahai ..	..	..	..	..	..	..	..	..
Lahore ..	34	Pattoki	26,552
	35	Khudian ..	..	..	..	..	..	..	..	..
	36	Padhana ..	..	..	1,840	..	..	..	..	..
	37	Ichhra ..	..	..	2,523	..	..	..	..	..
	38	Sur Singh ..	..	..	1,346	..	..	..	..	..
	39	Kot Rai Buta Mal-cum- Azamabad.	..	..	1,637	..	..	..	..	..
	40	Niazbeg ..	..	..	1,760	..	..	..	..	..
Amritsar ..	41	Tarn Taran ..	..	..	849	..	..	..	..	..
	42	Majitha ..	..	..	..	1,390	514	..	..	..
	43	Ramdass ..	..	..	3,100	..	..	..	..	..
	44	Sultanwind ..	..	..	1,893	..	..	..	..	..
Gurdaspur ..	45	Sujanpur ..	..	..	2,132	..	..	..	..	..
	46	Srigobindpur ..	..	..	104	..	..	..	..	..
	47	Fatehgarh ..	..	3,266	312	..	..	..	..	..
	48	Narot Jaimal Singh ..	..	..	260	..	..	..	..	..
	49	Dhariwal ..	..	6,140	..	..	..	10	..	..
	50	Qadian ..	..	3,638	..	..	..	..	..	..
SIALKOT.	51	Daska ..	..	..	2,694	..	..	..	..	..
		Mitranwali ..	..	1,203	..	..	..	..	..	..
	52	Begowala ..	..	..	197	..	..	..	..	..
	53	Samberial ..	..	..	299	..	..	..	..	..
	54	Bhopalwala ..	..	..	904	..	..	..	..	..
	55	Sohawala ..	..	..	1,296	..	..	..	..	..
	56	Jamke ..	..	..	2,256	..	..	..	..	..
	57	Chawinda ..	..	..	1,291	..	..	..	..	..
	58	Kalaswala ..	..	..	771	..	..	..	..	..
	59	Baddomalhi ..	..	..	1,073	..	..	228	..	..
	60	Kila Sobha Singh ..	..	..	1,292	..	..	..	..	..
	61	Daud ..	..	..	478	..	..	..	..	..
	62	Sankhatra ..	..	..	559	..	..	..	..	..
	63	Zafarwal ..	..	..	1,238	..	..	..	..	..

Other taxes.	Total.	LICENSES				Closing balance.	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 RENT REGISTERS.		Serial No. of Small Towns.	
		Vehicles licenses.	Licenses for premises for sale, etc., of articles of food or drink.	Licenses for store-houses for explosives, petroleum, expenditure.	Rs.		Rs.	Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.		Rents, etc.
13	14	15	16	17	34	35	36	37	38	39	40	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.		
..	2,788	..	..	17,652	3,852	0 11 1	0 11 10	1,179	728	1
..	2,349	..	..	14,144	685	0 5 0	0 5 9	1,285	13	2
..	775	..	..	2,018	662	1 0 6	1 0 6	266	54	3
..	1,069	..	..	1,122	1,093	0 15 1	0 15 1	130	64	4
1,255	4,823	..	..	1,401	8,542	1 3 1	1 3 1	926	1,069	5
..	708	..	..	2,799	158	0 1 3	0 2 5	3,089	..	6
..	5,167	..	43	6,509	982	0 11 6	0 12 4	2,941	19	7		
..	1,270	..	..	3,327	434	0 6 5	0 8 8	7,895	150	8
..	2,599	..	..	2,593	450	0 6 10	0 6 10	4,193	358	9
..	1,970	..	..	2,068	149	0 10 10	0 10 10	1,425	..	10
..	6,568	2,530	20	5,767	1,431	0 13 3	1 4 0	1,862	1,110	11		
..	6,461	321	37	2,052	2,052	1 5 3	1 7 11	..	..	12
..	..	..	..	128	..	..	..	..	..	13
..	2,142	..	38	24,177	408	0 9 9	0 13 5	57	22	14		
..	3,562	..	..	3,286	1,351	0 15 2	0 15 3	481	10	15
..	1,496	..	9	2,346	455	1 11 9	1 14 8	753	43	16		
..	2,070	..	..	1,607	877	0 9 2	0 9 9	1,906	..	17
..	4,113	..	147	4,266	1,662	0 8 8	0 9 7	13,338	572	18		
..	3,123	..	8	4,781	299	0 9 0	0 9 0	74	..	19		
..	3,461	..	..	3,378	655	1 0 1	1 0 1	4,376	..	20
..	3,638	..	..	3,696	399	0 9 9	0 9 9	6,427	..	21
..	4,031	..	..	2,721	1,737	1 10 10	1 11 2	664	..	22
..	1,245	..	..	1,502	212	0 7 0	0 7 1	1,528	..	23
..	2,211	..	150	1,589	1,516	0 6 11	0 7 7	6,799	..	24		
..	6,678	..	..	9,144	4,221	2 9 3	2 10 2	27	..	25
..	2,521	..	..	2,683	400	0 12 8	0 12 8	1,990	..	26
..	3,764	..	..	2,962	1,662	0 13 8	0 13 8	2,715	..	27
..	3,586	271	..	3,679	1,305	..	0 13 9	958	..	28		
..	6,053	354	1,050	8,779	4,831	0 13 6	1 0 11	2,177	215	29		
..	14,015	..	..	2,111	13,154	2 2 3	2 2 8	629	2,023	30
..	7,796	..	..	8,868	8,927	1 2 5	1 2 7	255	433	31
..	..	88	..	31,667	18,476	..	0 10 8	11	96	32		
..	..	..	..	98,710	6,692	..	0 2 0	..	4,230	33
..	26,552	..	..	2,030	9,409	3 5 0	3 5 0	..	1,549	34
..	1,840	..	..	3,040	1,643	0 9 3	0 10 7	258	..	35
..	2,523	..	..	1,753	1,328	0 8 6	0 8 7	1,420	..	36
..	1,346	..	..	2,827	252	0 4 3	0 5 3	7,945	814	37
..	1,637	..	..	1,690	941	0 4 4	0 4 4	201	..	38
..	1,760	..	..	2,537	952	0 9 6	0 9 6	400	100	39
..	849	..	..	978	12	0 3 9	0 3 9	103	..	40
..	7,319	..	..	234,980	4,320	0 11 7	0 14 1	584	533	41
5,415	3,100	192	..	5,584	1,688	0 7 5	0 11 4	772	50	42		
..	1,893	42	..	5,259	2,681	0 6 2	0 9 5	1,486	357	43		
..	1,879	..	..	2,748	11	0 5 5	0 6 2	5,500	11	44
..	2,132	300	572	77,036	986	0 7 4	0 12 2	1,138	79	45		
..	3,368	..	..	3,632	469	0 14 5	0 14 8	1,775	75	46
..	3,578	21	..	8,323	255	0 8 10	0 12 8	2,503	2,600	47		
..	260	..	..	664	38	0 1 8	0 1 9	1,650	..	48
..	6,150	..	..	78,478	5,050	1 7 6	1 9 3	1,920	..	49
..	3,638	..	..	9,049	924	0 8 4	0 11 7	3,862	..	50
..	2,694	..	..	8,342	2,103	0 5 0	0 5 3	2,400	1,100	51
..	1,203	..	..	1,823	1,336	0 5 1	0 5 10	60	87	52
..	197	..	..	1,353	305	0 0 9	0 0 9	2,800	450	53
..	299	..	..	11,393	247	0 1 3	0 1 6	2,500	117	54
..	904	..	..	1,128	246	0 3 4	0 3 4	1,863	583	55
..	1,296	..	..	1,606	176	0 6 5	0 6 5	630	75	56
..	2,256	..	..	2,874	167	0 8 11	0 9 8	339	303	57
..	1,291	..	..	23,253	380	0 3 3	0 3 5	2,450	720	58
..	771	..	..	2,465	1,034	0 4 2	0 6 10	588	194	59
..	1,301	..	..	2,008	381	0 5 5	0 8 7	2,058	207	60
..	1,292	..	..	2,728	723	0 6 1	0 8 7	1,000	56	61
..	478	..	..	813	146	0 2 4	0 2 4	1,344	871	62
..	559	..	..	1,401	641	0 3 11	0 8 2	661	..	63
..	1,238	..	..	3,007	323	0 9 10	0 7 6	637	281	64

Other taxes.	LICENSE FEES.						Slaughter-house and market fees.	Other miscellaneous fees.	Medical fees and contributions.	Education fees and contributions.	Rents.	Sale-proceeds.	Pounds.
	Total.	Vehicles 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 depôts for trade—hay, straw, coal, etc.	Total.							
13	14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	2,788	..	..	18	168	186	..	5	..	..	5,116	70	..
..	2,349	..	..	18	..	18	301	1	..	..	150	36	..
..	775	..	..	..	..	..	..	..	..	..	707	20	..
..	1,069	..	..	..	..	..	..	..	..	..	..	112	..
1,255	4,823	..	..	..	..	..	..	..	..	..	5,006	..	..
..	708	..	..	..	..	..	220	425	..	..	20	96	..
..	5,167	..	43	..	..	43	233	126	..	..	1,082	117	..
..	1,270	..	..	..	..	..	..	454	..	..	96	9	130
..	2,599	..	..	..	..	..	..	..	..	..	1	..	..
..	1,970	..	..	..	..	..	..	..	..	..	..	..	..
..	6,568	2,530	20	..	..	2,550	686	135	438	7,411	6,044	72	224
..	6,461	321	37	24	22	404	380	18	..	1,688	839	63	309
..
..	2,142	..	38	24	14	76	173	570	150	..	207	413	368
..	3,562	..	..	..	..	..	24	8	..	..	29	5	516
..	1,496	..	9	..	..	9	145	1	..	..	439	63	..
..	2,070	..	..	..	..	..	30	95	..	..	7	26	..
..	4,113	..	147	..	..	147	264	..	..	..	470	16	..
..	3,123	..	8	..	..	8	..	..	..	..	1	157	..
..	3,461	..	..	..	..	..	..	..	..	..	..	38	..
..	3,638	..	..	..	..	..	..	..	..	..	..	..	..
..	4,031	..	..	..	..	..	..	54	..	..	..	70	..
..	1,245	..	..	..	..	..	12	4	..	..	..	..	..
..	2,211	..	150	..	..	150	70	..	..	..	..	77	..
..	6,678	..	..	..	..	..	120	17	..	..	5	36	..
..	2,521	..	..	..	..	..	..	..	..	..	155	36	..
..	3,764	..	..	..	..	..	..	..	..	..	..	..	..
..	3,586	271	..	..	..	271	124	..	..	..	5	103	..
..	6,053	354	1,050	..	..	1,404	91	..	..	33	66	102	..
..	14,015	..	..	..	..	..	50	134	..	1,708	3,819	128	..
..	7,796	..	..	..	..	..	56	4	..	..	760	229	146
..	..	..	..	32	..	32	..	2,392	4,538	5,350	10,708	11,255	188
..	..	88	..	94	..	182	..	..	..	..	5,175	445	..
..	26,552	..	..	..	..	..	..	..	..	5,876	8,279	138	179
..	1,840	..	..	..	..	..	261	10	..	..	..	310	264
..	2,523	..	..	..	..	..	45	..	..	..	..	..	38
..	1,346	..	..	..	..	..	310	1	..	..	..	178	605
..	1,637	..	..	..	..	..	..	3	..	..	..	..	86
..	1,760	..	..	..	..	..	..	..	..	..	1,304	60	28
..	849	..	..	..	..	..	..	..	..	..	..	..	5
5,415	7,319	..	..	233	..	233	1,352	..	42	..	13,592	90	308
..	3,100	192	..	..	18	210	1,388	60	..	..	1,147	440	264
..	1,893	42	..	..	..	42	352	605	..	..	3	300	..
..	1,879	..	..	..	..	..	280	..	..	..	141	3	103
..	2,132	300	572	73	185	1,130	187	50	..	..	170	175	2,954
..	3,368	..	..	..	..	..	46	4	..	..	94	42	..
..	3,578	21	..	..	57	78	1,410	59	..	589	146	384	..
..	260	..	..	..	..	..	10	..	..	..	4	155	..
..	6,150	..	..	72	..	72	365	10	..	1,257	1,244	1,204	..
..	3,638	..	..	..	..	..	1,272	156	..	2,225	..	175	..
..	2,694	..	..	..	..	..	125	..	..	..	5,101	30	..
..	1,203	..	..	..	..	..	332	75	..	..	..	272	..
..	197	..	..	..	..	..	..	..	..	..	12	10	..
..	299	..	..	10	..	10	57	..	..	..	266	98	..
..	904	..	..	..	..	..	..	..	..	..	240	63	..
..	1,296	..	..	..	..	..	12	..	..	..	85	160	..
..	2,256	..	..	..	..	..	90	76	..	..	82	126	..
..	1,291	..	..	..	..	24	64	..	..	..	1,667	132	..
..	771	..	..	8	..	8	258	225	..	..	558	655	66
..	1,301	..	..	..	..	..	764	..	..	..	..	196	..
..	1,292	..	..	..	..	..	..	74	..	..	168	156	..
..	478	..	..	..	..	..	610	1	..	..	133	2	..
..	559	..	..	..	..	9	30	646	..	..	536	561	..
..	1,238	..	..	9	..	..	..	..	..	..	..	..	..

NT III—INCOM.

	General grants and contributions.				Opening balance.	Grand total.	Expenditures.	Closing balance.	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 RENT REGISTERS.		Serial No. of Small Towns.
	28	29	30	31					32	33	34	35	36		37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.		
6	..	312	..	8,483	3,021	11,504	7,652	3,852	0 11 1	0 11 10	1,179	728	1	
	..	324	..	3,179	1,650	4,829	4,144	685	0 5 0	0 5 9	1,285	13	2	
	..	55	..	1,557	1,123	2,680	2,018	662	1 0 6	1 0 6	266	54	3	
	..	77	..	1,278	937	2,215	1,122	1,093	0 15 1	0 15 1	130	64	4	
5	150	527	..	10,511	9,432	19,943	11,401	8,542	1 3 1	1 3 1	926	1,069	5	
	..	152	..	1,621	1,336	2,957	2,799	158	0 1 3	0 2 5	3,089	..	6	
106	..	94	..	6,968	523	7,491	6,509	982	0 11 6	0 12 4	2,941	19	7	
	..	535	..	2,494	1,267	3,761	3,327	434	0 6 5	0 8 8	7,895	150	8	
93	..	40	..	2,732	311	3,043	2,593	450	0 6 10	0 6 10	4,193	358	9	
7	..	2	..	1,980	237	2,217	2,068	149	0 10 10	0 10 10	1,425	..	10	
	..	637	..	24,765	2,433	27,198	25,767	1,431	0 13 3	1 4 0	1,862	1,110	11	
18	..	221	..	10,401	2,163	12,564	10,512	2,052	1 5 3	1 7 11	..	..	12
	..	128*	..	128	..	128	128	..	..	..	..	..	13
8	35	72	..	4,214	371	4,585	4,177	408	0 9 9	0 13 5	57	22	14	
2	..	130	..	4,276	361	4,637	3,286	1,351	0 15 2	0 15 3	481	10	15	
15	..	128	..	2,296	505	2,801	2,346	455	1 11 9	1 14 8	753	43	16	
	..	88	..	2,316	168	2,484	1,607	877	0 9 2	0 9 9	1,906	..	17	
	..	268	..	5,278	650	5,928	4,266	1,662	0 8 8	0 9 7	13,338	572	18	
1	15	99	..	3,246	1,834	5,080	4,781	299	0 9 0	0 9 0	74	..	19	
	..	135	..	3,754	279	4,033	3,378	655	1 0 1	1 0 1	4,376	..	20	
	..	16	..	3,692	403	4,095	3,696	399	0 9 9	0 9 9	6,427	..	21	
	..	61	..	4,146	312	4,458	3,721	1,737	1 10 10	1 11 2	664	..	22	
	..	54	..	1,385	329	1,714	1,502	212	0 7 0	0 7 1	1,528	..	23	
	..	135	..	2,566	539	3,105	2,589	4,221	0 6 11	0 7 7	6,799	..	24	
	..	61	..	6,958	6,407	13,365	11,589	400	2 9 3	2 10 2	27	..	25	
1	..	174	..	2,732	351	3,083	2,683	1,662	0 12 8	0 12 8	1,990	..	26	
	..	191	..	4,146	478	4,624	2,962	..	0 13 8	0 13 8	2,715	..	27	
	..	148	..	4,237	747	4,984	3,679	1,305	..	0 13 9	958	..	28	
	601	197	..	8,547	5,063	13,610	8,779	4,831	0 13 6	1 0 11	2,177	215	29	
	19,854	5,411	25,265	12,111	13,154	2 2 3	2 2 8	629	2,023	30	
	..	52	..	8,897	8,898	17,795	8,868	8,927	1 2 5	1 2 7	255	433	31	
95	..	15,562	..	50,078	10,065	60,143	41,667	18,476	..	0 10 8	11	96	32	
	..	4,982	..	10,972	14,430	25,402	18,710	6,692	..	0 2 0	..	4,230	33	
	1,632	182	..	42,838	8,601	51,439	42,030	9,409	3 5 0	3 5 0	..	1,549	34	
1	..	20	..	2,706	1,977	4,683	3,040	1,643	0 9 3	0 10 7	258	..	35	
4	..	46	..	2,656	425	3,081	1,753	1,328	0 8 6	0 8 7	1,420	..	36	
	..	75	..	2,515	564	3,079	2,827	252	0 4 3	0 5 3	7,945	814	37	
	..	143	..	1,869	762	2,631	1,690	941	0 4 4	0 4 4	201	..	38	
	..	8	..	3,160	329	3,489	2,537	952	0 9 6	0 9 6	400	100	39	
	..	22	..	876	114	990	978	12	0 3 9	0 3 9	103	..	40	
	2,154	1,132	..	26,222	3,078	29,300	24,980	4,320	0 11 7	0 14 1	584	533	41	
	50	210	..	6,869	403	7,272	5,584	1,688	0 7 5	0 11 4	772	50	42	
	955	2,123	..	6,273	1,667	7,940	5,259	2,681	0 6 2	0 9 5	1,486	357	43	
	..	1	..	2,407	352	2,759	2,748	11	0 5 5	0 6 2	5,500	11	44	
	7,363	659	8,022	7,036	986	0 7 4	0 12 2	1,138	79	45	
38	484	43	..	3,604	497	4,101	3,632	469	0 14 5	0 14 8	1,775	75	46	
17	..	33	..	6,252	326	6,578	6,323	255	0 8 10	0 12 8	2,503	2,600	47	
	..	8	..	441	261	702	664	38	0 1 8	0 1 9	1,650	..	48	
	..	12	..	14,211	7,317	21,528	16,478	5,050	1 7 6	1 9 3	1,920	..	49	
9	3,864	36	..	9,067	906	9,973	9,049	924	0 8 4	0 11 7	3,862	..	50	
18	1,520	63	..	7,961	2,484	10,445	8,342	2,103	0 5 0	0 5 3	2,400	1,100	51	
	..	11	..	1,896	1,263	3,159	1,823	1,336	0 5 1	0 5 10	60	87	52	
	..	14	..	249	1,409	1,658	1,353	305	0 0 9	0 0 9	2,800	450	53	
12	..	18	..	740	900	1,640	1,393	247	0 1 3	0 1 6	2,000	117	54	
	..	10	..	1,208	166	1,374	1,128	246	0 3 4	0 3 4	1,863	583	55	
	..	1	..	1,583	199	1,782	1,606	176	0 6 5	0 6 5	630	75	56	
	..	30	..	2,664	377	3,041	2,874	167	0 8 11	0 9 8	339	303	57	
10	..	24	..	3,259	374	3,633	3,253	380	0 3 3	0 3 5	2,450	720	58	
14	..	67	..	2,571	928	3,499	2,465	1,034	0 4 2	0 6 10	588	194	59	
3	..	27	..	2,091	298	2,389	2,008	381	0 5 5	0 8 7	2,058	207	60	
	..	26	..	2,508	943	3,451	2,728	723	0 6 1	0 8 7	1,000	871	61	
14	..	76	..	807	731	2,042	1,401	641	0 2 4	0 2 4	1,344	..	62	
	..	6	..	1,311	276	3,330	3,007	323	0 3 11	0 8 2	681	281	63	
	..	34	..	..	..	..	..	..	0 9 10	0 7 6	637	..	64

TAXES AND TOLLS.

DIVISION.	District.	Serial No. of Small Town.	Name of Small Town.	TAXES AND TOLLS.							
				Property town-rate.	Personal town-rate.	Profession tax.	Tax on animals and vehicles.	Tax on dogs.	Terminal tax.	Octroi.	Local rate.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	Hisar ..	1	Budhlada	2,788
		2	Tohana	2,349
		3	Jakhal	775
		4	Kalanwali	1,089
		5	Dabwali	3,568
	Rohtak ..	6	Mehm	708
	Gurgaon ..	7	Hidayatpur Chhaoni..	5,167
	Karnal ..	8	Ladwa	1,270
		9	Pundri	2,599
		10	Radaur	1,970
Ambala ..	11	Kalka ..	6,568	..	..	..	..	..	..	6,461
	12	Kharar ..	..	..	..	..	..	..	..	..
	13	Babial ..	..	..	..	..	..	..	..	..
Kangra ..	14	Kangra ..	..	..	2,142	..	..	..	..	..
	15	Nurpur ..	..	3,562	..	..	..	..	..	..
	16	Palampur ..	..	1,493	..	..	..	3	..	..
JULLUNDUR.	Hoshiarpur ..	17	Anandpur ..	..	2,070	..	..	..	..	..
		18	Dasuya ..	..	4,113	..	..	..	..	..
		19	Garshankar ..	..	3,123	..	..	..	..	..
		20	Garhdiwala ..	..	3,461	..	..	..	..	..
		21	Hariana ..	..	3,638	..	..	..	..	..
		22	Jaijon ..	..	4,031	..	..	..	..	..
		23	Khanpur ..	..	1,245	..	..	..	..	..
	24	Miani ..	..	2,211	..	..	..	..	..
	25	Mukerian ..	..	..	517	..	..	6,161	..	
	26	Shamchaurasi ..	..	2,521	..	..	..	..	..
	27	Una ..	..	3,764	..	..	..	..	..
Jullundur ..	28	Alawalpur ..	..	..	3,586	..	..	..	..
Ludhiana ..	29	Nawashahr ..	6,053	..	..	..	..	..	..
Ferozepore ..	30	Khanna ..	..	..	3,985	..	..	10,030	..	
	31	Dharamkot ..	..	..	10	2	..	..	7,784	
	32	Gidderbaha ..	..	..	..	..	..	..	..
Lahore ..	33	Guru Har Sahai ..	..	..	..	..	..	..	..
	34	Pattoki ..	..	..	..	..	..	26,552	..	
	35	Khudian ..	..	..	1,840	..	..	..	..
	36	Padhana ..	..	..	2,523	..	..	..	..
	37	Iehra ..	..	..	1,346	..	..	..	..
	38	Sur Singh ..	..	..	1,637	..	..	..	..
	39	Kot Rai Buta Mal-cum-Azamabad.	..	..	1,760	..	..	..	..
Amritsar ..	40	Niazbeg ..	..	..	849	..	..	..	..
	41	Tarn Taran ..	..	..	..	1,390	514	..	..
	42	Majitha ..	..	..	3,100	..	..	..	..
	43	Ramdas ..	..	..	1,893	..	..	..	..
	44	Sultanwind ..	..	..	1,879	..	..	..	..
Gurdaspur ..	45	Sujanpur ..	..	..	2,132	..	..	..	..
	46	Srigobindpur ..	..	104	3,264	..	..	..	..
	47	Fatehgarh ..	..	3,266	312	..	..	..	..
	48	Narot Jaimal Singh ..	..	..	260	..	..	..	..
	49	Dhariwal ..	..	6,140	..	..	..	10	..	
	50	Qadian ..	..	3,638	..	..	..	..	..
LAHORE.	Sialkot ..	51	Daska ..	..	2,694	..	..	..	..	..
		52	Mitranwali ..	1,203	..	..	..	..	..	..
		53	Begowala ..	..	197	..	..	..	..	..
		54	Samberial ..	..	299	..	..	..	..	..
		55	Bhopalwala ..	..	904	..	..	..	..	..
		56	Sohawala ..	..	1,296	..	..	..	..	..
		57	Jamke ..	..	2,256	..	..	..	..	..
		58	Chawinda ..	..	1,291	..	..	..	..	..
		59	Kalaswala ..	..	771	..	..	..	..	..
		60	Baddomalhi ..	..	1,073	..	..	228	..	..
		61	Kila Sobha Singh ..	..	1,292	..	..	..	..	..
		62	Daud ..	..	478	..	..	..	..	..
		63	Sankhatra ..	..	559	..	..	..	..	..
		64	Zafarwal ..	..	1,238	..	..	..	..	..

Other taxes.	Total.	LICENSES			Closing balance.	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 RENT REGISTERS.		Serial No. of Small Towns.
		Vehicles licenses.	Licenses for premises for sale, etc., of articles of food or drink.	Licenses for store-houses for explosives, petroleum, expenditure.		Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.	Rents, etc.	
13	14	15	16	17 34	35	36	37	38	39	3
Rs.	Rs.	Rs.	Rs.	Rs. Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	
..	2,788	..	..	17,652	3,852	0 11 1	0 11 10	1,179	728	1
..	2,349	..	..	14,144	685	0 5 0	0 5 9	1,285	13	2
..	775	..	..	2,018	662	1 0 6	1 0 6	266	54	3
..	1,069	..	..	1,122	1,093	0 15 1	0 15 1	130	64	4
1,255	4,823	..	..	1,401	8,542	1 3 1	1 3 1	926	1,069	5
..	708	..	..	2,799	158	0 1 3	0 2 5	3,089	..	6
..	5,167	..	43	6,509	982	0 11 6	0 12 4	2,941	19	7
..	1,270	..	..	3,327	434	0 6 5	0 8 8	7,895	150	8
..	2,599	..	..	2,593	450	0 6 10	0 6 10	4,193	358	9
..	1,970	..	..	2,068	149	0 10 10	0 10 10	1,425	..	10
..	6,568	2,530	20	5,767	1,431	0 13 3	1 4 0	1,862	1,110	11
..	6,461	321	37	20,512	2,052	1 5 3	1 7 11	..	..	12
..	..	..	..	128	..	..	..	..	..	13
..	2,142	..	38	24,177	408	0 9 9	0 13 5	57	22	14
..	3,562	..	9	3,286	1,351	0 15 2	0 15 3	481	10	15
..	1,496	..	..	2,346	455	1 11 9	1 14 8	753	43	16
..	2,070	..	..	1,607	877	0 9 2	0 9 9	1,906	..	17
..	4,113	..	147	4,266	1,662	0 8 8	0 9 7	13,338	572	18
..	3,123	..	8	4,781	299	0 9 0	0 9 0	74	..	19
..	3,461	..	..	3,378	655	1 0 1	1 0 1	4,376	..	20
..	3,638	..	..	3,696	399	0 9 9	0 9 9	6,427	..	21
..	4,031	..	..	2,721	1,737	1 10 10	1 11 2	664	..	22
..	1,245	..	..	1,502	212	0 7 0	0 7 1	1,528	..	23
..	2,211	..	150	1,589	1,516	0 6 11	0 7 7	6,799	..	24
..	6,678	..	..	9,144	4,221	2 9 3	2 10 2	27	..	25
..	2,521	..	..	2,683	400	0 12 8	0 12 8	1,990	..	26
..	3,764	..	..	2,962	1,662	0 13 8	0 13 8	2,715	..	27
..	3,586	271	..	3,679	1,305	..	0 13 9	958	..	28
..	6,053	354	1,050	8,779	4,831	0 13 6	1 0 11	2,177	215	29
..	14,015	..	..	2,111	13,154	2 2 3	2 2 8	629	2,023	30
..	7,796	..	..	8,868	8,927	1 2 5	1 2 7	255	433	31
..	..	88	..	31,667	18,476	..	0 10 8	11	96	32
..	..	..	..	98,710	6,692	..	0 2 0	..	4,230	33
..	26,552	..	..	2,030	9,409	3 5 0	3 5 0	..	1,549	34
..	1,840	..	..	3,040	1,643	0 9 3	0 10 7	258	..	35
..	2,523	..	..	1,753	1,328	0 8 6	0 8 7	1,420	..	36
..	1,346	..	..	2,827	252	0 4 3	0 5 3	7,945	814	37
..	1,637	..	..	1,690	941	0 4 4	0 4 4	201	..	38
..	1,760	..	..	2,537	952	0 9 6	0 9 6	400	100	39
..	849	..	..	978	12	0 3 9	0 3 9	103	..	40
..	7,319	..	..	234,980	4,320	0 11 7	0 14 1	584	533	41
5,415	3,100	192	..	5,584	1,688	0 7 5	0 11 4	772	50	42
..	1,893	42	..	5,259	2,681	0 6 2	0 9 5	1,486	357	43
..	1,879	..	..	2,748	11	0 5 5	0 6 2	5,500	11	44
..	2,132	300	572	77,036	986	0 7 4	0 12 2	1,138	79	45
..	3,368	..	..	3,632	469	0 14 5	0 14 8	1,775	75	46
..	3,578	21	..	3,323	255	0 8 10	0 12 8	2,503	2,600	47
..	260	..	..	664	38	0 1 8	0 1 9	1,650	..	48
..	6,150	..	..	76,478	5,050	1 7 6	1 9 3	1,920	..	49
..	3,638	..	..	9,049	924	0 8 4	0 11 7	3,862	..	50
..	2,694	..	..	8,342	2,103	0 5 0	0 5 3	2,400	1,100	51
..	1,203	..	..	1,823	1,336	0 5 1	0 5 10	60	87	52
..	197	..	..	1,353	305	0 0 9	0 0 9	2,800	450	53
..	299	..	..	1,393	247	0 1 3	0 1 6	2,500	117	54
..	904	..	..	1,128	246	0 3 4	0 3 4	1,863	583	55
..	1,296	..	..	1,606	176	0 6 5	0 6 5	630	75	56
..	2,256	..	..	2,874	167	0 8 11	0 9 8	339	303	57
..	1,291	..	..	23,253	380	0 3 3	0 3 5	2,450	720	58
..	771	..	..	2,465	1,034	0 4 2	0 6 10	588	194	59
..	1,301	..	..	2,008	381	0 5 5	0 8 7	2,058	207	60
..	1,292	..	..	2,728	723	0 6 1	0 8 7	1,000	56	61
..	478	..	..	813	146	0 2 4	0 2 4	1,344	871	62
..	559	..	..	1,401	641	0 3 11	0 8 2	661	..	63
..	1,238	..	..	3,007	323	0 9 10	0 7 6	637	281	64

-concluded.

LICENSE FEES.					Slaughter-house and market fees.	Other miscellaneous fees.	Medical fees and contributions.	Education fees and contributions.	Rents.	Sale-proceeds.	Pounds.	Fines.	General grants and contributions.
Vehicles 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 depôts for trade—hay, straw, coal, etc.	Total.									
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	299	62	..	..	..	..	..	..	274
..	100	..	..	100	80	657	17	20	649	312	123	..	300
..	877	130	..	59	300
..	124	32	..	1	2,658	16	..	50	237
..	135	..	..	..	1,093	31	140	..	150
..	192	1,199	..	15,910	8,768	585	..	82	5,449
261	261	522	3,596	500	111	4,900	860	229	..	1,087
..	..	70	20	90	117	347	..	4,094	18,065	..	255	..	1,450
126	29	..	..	155	252	2	..	..	889	675	..	40	..
..	229	1,010	..	..	6,868	66	..	..	..
..	960	1,743	..	..	2,831	290	..	..	..
..	673	..	..	..	1	..	..	..
61	..	4	..	65	347	505	..	3,847	1,049	..	..	..	..
..	110	..	..	110	..	32	..	..	..	67	..	..	1,036
110	110	..	34	..	..	9,042	210	..	..	2,831
..	357	..	143	364	21	..	..	..
90	..	16	..	106	76	2,071	..	707	2,054	..	..	..	..
..	..	67	..	67	172	1,780	..	..	7,428	1,334	..	..	..
..	30	50	..	..	192	..	..	..	..
..	178	3,491	..	..	260	38	..	..	..
..	13	..	..	13	55	578	..	421	..	85	..	..	..
..	76	16	..	92	331	1,930	..	44	1,159	251	..	224	70
503	78	18	..	599	432	3,442	..	..	1,014	55	..	135	..
53	53	..	..	..	..	4	30	..	..	..
..	16	..	..	16	115	..	..	..	3,145	77	..	..	24
..	413	12	..	..	990	..	33	13	480
..	12	..	..	410	..	..	..	..
..	..	12	..	12	135	1,225	..	750	3	32	378	..	..
..	120	..	..	..	..	..	..	..
..	..	28	..	28	2,168	4,905	..	2	17,359	1,141	462	11	..
..	..	32	10	42	1,588	611	..	..	7,156	157	..	..	100
..	..	28	..	28	..	4,117	..	540	7,370	780	161	10	1,250
..	..	20	..	20	..	2,229	..	2	12,161	1,657	..	..	..
..	355	..	..	..
..	39	..	..	..	9	..	..	..
..	18	..	..	..	..	244	..	..	372
..	220	..	..	..
..	222	19	..	207	1,368	949	136	..	1,278
..	..	6	..	6	21	..	..	..	1,966	466	392	3	..
..	..	30	59	89	221	495	..	..	326	96	..	..	..
..	1,246	178	524	25	..
..	1,144	..	..	..	395	395	..	..
..	31	78	..	..	..
..	4	..	..	31	..	428	..	..
..	137	275	..	..
..	21	..	..	..
..	40	..	..	..	..	352	..	..
..	26	..	..	..	53	..	112	1	..
..	36	32	..	..	150	9	61	..	..
2,323	2,496	986	553	9,358	22,208	45,093	5,685	52,936	2,00,664	31,572	11,237	1,150	28,148
850	3,076	813	229	9,968	23,329	40,058	10,820	53,564	2,12,692	33,526	10,118	1,393	28,836

Miscellaneous.	Loans.	Total.	Opening balance.	Grand total.	Expenditure.	Closing balance.	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 RENT REGISTERS.		Serial No. of Small Town.
							Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.	Rents, etc.	
29	30	31	32	33	34	35	36	37	38	39	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	
175	..	12,017	5,401	17,418	15,013	2,405	2 0 8	2 1 9	36	..	65
234	..	4,709	713	5,422	4,771	651	0 7 5	0 10 2	2,448	436	66
10	..	3,056	914	3,970	3,192	778	0 5 8	0 5 8	700	380	67
126	..	6,016	1,037	7,053	5,089	1,964	0 11 8	0 12 3	1,244	206	68
200	..	5,676	1,270	6,946	6,332	614	0 14 0	0 14 6	1,390	868	69
510	..	57,699	12,491	70,190	54,179	16,011	1 11 9	1 13 3	..	..	70
970	..	26,047	7,936	33,983	31,454	2,529	2 0 2	2 10 11	170	3,455	71
1,093	..	26,606	7,757	34,363	26,160	8,203	0 5 2	0 7 9	3,046	11,987	72
58	..	4,406	421	4,827	3,898	929	0 7 1	0 8 4	3,940	3,475	73
290	..	9,930	2,526	12,456	10,161	2,295	0 12 6	1 7 0	83	616	74
315	..	6,532	6,670	13,202	7,669	5,533	0 4 3	2 1 3	30	2	75
32	..	1,617	1,045	2,662	1,992	670	0 4 11	0 9 9	1,982	2,437	76
110	..	8,179	2,012	10,191	8,208	1,983	0 8 11	0 12 7	2,027	10	77
121	..	3,277	113	3,390	3,197	193	0 4 9	0 5 1	1,721	..	78
840	..	16,976	2,786	19,762	15,174	4,588	0 10 0	0 10 5	4,393	2,283	79
10	..	2,034	695	2,729	2,287	442	0 5 2	0 6 9	700	12	80
76	..	14,387	2,569	16,956	16,201	755	3 9 7	4 7 6	6,615	2,568	81
297	..	30,109	13,040	43,149	31,780	11,369	4 9 4	5 1 1	1,312	2,852	82
166	..	3,635	300	3,935	3,604	331	0 11 1	0 11 4	5,475	465	83
489	..	7,391	1,904	9,295	5,557	3,738	0 14 4	2 0 4	2,091	68	84
125	..	5,588	2,028	7,616	4,353	3,263	0 13 1	0 15 0	2,579	1,374	85
463	..	17,430	4,633	22,063	15,719	6,344	1 5 7	1 9 7	..	632	86
270	..	14,293	3,184	17,477	13,340	4,137	1 9 11	2 7 9	2,128	199	87
..	105	331	774	1,105	603	502	0 1 2	0 1 8	462	..	88
1,953	..	5,763	8,523	14,286	5,976	8,310	0 1 3	0 1 7	939	569	89
37	..	4,861	705	5,566	5,040	526	0 9 6	0 10 11	1,700	102	90
14	..	1,236	569	1,805	1,484	321	0 2 7	0 2 8	1,002	23	91
150	..	5,504	334	5,838	5,558	280	0 6 4	0 9 5	2,800	..	92
96	..	1,160	1,138	2,298	2,176	122	0 2 11	0 3 4	539	13	93
1,457	..	43,101	33,349	76,450	48,167	28,283	2 2 1	3 1 7	8,268	2,496	94
112	..	22,392	12,253	34,645	27,244	7,401	3 1 8	3 10 5	111	..	95
4,048	..	35,549	19,411	54,960	43,394	11,566	3 0 8	3 11 6	133	1,086	96
145	..	32,520	3,913	36,433	32,945	3,488	2 8 4	2 14 5	3,564	6,041	97
1,042	..	4,431	815	5,246	4,014	1,232	0 7 1	0 7 1	1,204	45	98
13	..	1,559	240	1,799	1,586	213	0 7 6	0 7 8	1,734	207	99
2	..	1,159	96	1,255	909	346	0 4 7	0 4 7	1,002	109	100
63	..	2,865	305	3,170	2,861	309	0 6 11	0 7 0	2,500	200	101
147	..	10,682	7,625	18,307	13,105	5,202	0 13 7	0 14 1	680	820	102
72	144	5,592	638	6,230	5,296	934	0 7 8	0 7 9	948	1,488	103
6	..	4,016	943	4,959	4,139	820	0 14 10	1 3 1	187	119	104
196	..	4,660	310	4,970	4,243	727	0 9 2	0 9 2	2,035	733	105
14	..	1,857	576	2,433	1,548	885	0 11 8	0 11 8	..	..	106
..	..	1,965	1,040	3,005	1,955	1,050	0 6 2	1 0 2	95	..	107
89	..	9,698	2,623	12,321	6,396	5,925	1 13 9	1 13 9	..	..	108
26	..	739	1,812	2,551	1,519	1,032	0 3 5	0 3 5	1,335	..	109
8	..	2,288	136	2,424	2,423	1	0 13 11	0 13 11	1,520	..	110
..	..	1,262	129	1,391	987	404	0 5 0	0 5 0	1,547	..	111
..	..	1,154	496	1,650	1,434	216	0 3 11	0 4 2	139	..	112
..	..	1,000	603	1,603	1,347	256	0 1 9	0 1 9	1,168	10	113
291	..	1,931	656	2,587	1,788	799	0 8 3	0 8 8	314	282	114
47,124	249	8,97,803	3,02,229	12,00,032	9,10,261	2,89,771	0 13 4	0 15 8	2,01,436	70,089	
1,17,146	1,556	10,13,895	2,92,119	13,06,014	10,03,785	3,02,229	0 14 2	1 0 4	1,88,085	69,593	

DIVISION.	District.	Serial No.	Name of Small Town.	GENERAL AND MISCELLANEOUS.						
				Secretary and establishment.	Contingencies.	Provident fund and gratuities.	Burning and burial of paupers.	Fairs.	Lepers and lunatics.	
1	2	3	4	5	6	7	8	9	10	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAHORE—CONC'D.	Gujranwala..	65	Akalgarh ..	1,715	179	..	7	2	95	
		66	Ram Nagar ..	603	136	28	..	172	..	
		67	Sodhra ..	300	429	115	
		68	Qila Didar Singh ..	619	180	220	
		69	Pindi Bhattian ..	752	84	
		70	Hafizabad ..	3,564	215	168	48	876	281	
	Sheikhupura	71	Sangla ..	2,456	269	..	50	888	..	
		72	Chuharkana ..	1,471	633	75	
		73	Shahdara ..	492	579	
		74	Khangah Dogran ..	826	242	91	
75		Shahkot ..	821	59	..	..	37	..
Gujrat ..	76	Phalia ..	554	41	..	..	..	..
	77	Malakwal ..	982	597	..	..	..	..
	78	Shadiwal ..	480	34	..	..	..	..
	79	Lalamusa ..	1,061	197	..	9	..	..
	80	Kharian ..	540	..	..	..	..	..
Shahpur ..	81	Sillanwali ..	944	1,130	294	..	..	..
	82	Bhalwal ..	2,997	1,372	250	..	..	..
	83	Nurpur ..	695	210	..	19	..	..
	84	Shahpur Civil Station ..	732	177	..	..	..	..
	85	Shahpur City ..	540	27	..	..	..	..
Jhelum ..	86	Chakwal ..	3,415	615	109	8	..	..
Rawalpindi..	87	Gujar Khan ..	1,173	900	..	15	..	..
Attock ..	88	Attock ..	104	47	..	..	..	..
	89	Hassan Abdal ..	1,000	756	..	..	..	..
	90	Fatehjang ..	397	14	7	9	..	..
	91	Makhad ..	147	..	..	..	..	..
	92	Tallagang ..	661	120	..	..	50	..
Mianwali ..	93	Kallurkot ..	945	151	..	..	..	..
Lyallpur ..	94	Jaranwala ..	3,056	643	495	14	352	..		
	95	Chak Jhumra ..	1,782	588	250	..	..	..
	96	Tandlianwala ..	1,321	553	824	..	..	..
	97	Toba Tek Singh ..	2,837	647	454	37	..	..
Jhang ..	98	Shorkot ..	514	247	25	..	..	..
	99	Lalian ..	436	39	..	..	..	..
	100	Garh Maharaja ..	329	5	..	..	..	..
	101	Ahmadpur ..	626	83	..	..	..	..
Multan ..	102	Kahror ..	828	110	203	..	..	..
	103	Jalalpur Pirwala ..	670	12	..	..	..	200
	104	Mailsi ..	670	87	30	..	..	..
	105	Tulamba ..	613	152	..	..	..	..
	106	Dunyapur ..	394	24	..	..	..	..
	107	Kabirwala ..	292	20	..	8	..	..
Muzaffargarh	108	Kot Adu ..	1,807	88	..	..	92	..
	109	Daira Din Panah ..	240	49	..	..	..	..
	110	Khairpur Saadat ..	358	12	..	..	..	..
	111	Jatoi ..	104	26	..	..	..	..
Dera Ghazi Khan.	112	Vehoa ..	483	..	..	..	..	..
	113	Taunsa ..	326	18	..	14	..	..
	114	Kot Chhutia ..	498	303	..	..	..	..
			1932-33 ..	95,399	23,092	5,895	525	2,794	1,436	5
			Total							
			1931-32 ..	88,105	24,420	6,552	541	2,808	1,344	8

VT IV—EXPENDITURE—concluded.

Miscellaneous.	CONSERVANCY AND SANITATION.				WATER-SUPPLY.			MEDICAL, INCLUDING PLAGUE AND VACCINATION.			EDUCATION.		
	Total.	Establishment and contingencies.	Works and plant.	Total.	Establishment and contingencies.	Works and plant.	Total.	Establishment and contingencies.	Works and equipment.	Total.	Establishment and contingencies.	Works and Equipment.	Total.
11	12	13	14	15	16	17	18	19	20	21	22	23	24
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
444	2,442	2,801	..	2,801	..	..	..	1,310	670	1,980	1,270	5	1,275
209	1,148	1,680	..	1,680	..	..	..	52	..	52	1,263	..	1,263
..	844	489	277	766	..	..	..	133	..	133	585	..	585
240	1,259	1,236	35	1,271	..	..	..	44	..	44	1,024	..	1,024
188	1,024	1,398	418	1,816	..	..	..	149	..	149	1,435	..	1,435
980	6,132	9,480	1,100	10,580	192	59	251	240	193	433	28,272	208	28,480
3,789	7,452	7,627	1,726	9,353	2,542	662	3,204	951	..	951	2,921	19	2,940
674	2,853	3,515	308	3,823	283	481	764	2,984	1,185	4,169	7,153	1,168	8,321
..	1,071	1,052	..	1,052	..	..	..	10	..	10	..	..	..
79	1,238	1,906	..	1,906	89	..	89	239	..	239	4,000	..	4,000
418	1,335	1,086	13	1,099	466	234	700	655	75	730	406	..	406
325	920	297	208	505	..	..	..	..	4	4	..	..	..
..	1,579	1,228	421	1,649	..	..	..	93	..	93	3,490	242	3,732
628	1,142	98	13	111	..	..	..	..	..	..	1,036	..	1,036
2,717	3,984	2,820	25	2,845	..	..	..	418	..	418	4,247	..	4,247
52	592	539	..	539	..	..	..	45	..	45	494	..	494
1,198	3,566	3,105	142	3,247	3,568	427	3,995	390	..	390	799	..	799
4,593	9,212	5,941	810	6,751	2,011	1,759	3,770	310	..	310	50	..	50
449	1,373	951	..	951	9	..	9	..	..	..	..	..	..
372	1,281	2,600	..	2,600	62	..	62	..	10	10	140	..	140
405	972	2,103	123	2,226	..	..	..	251	..	251	423	..	423
2,289	6,436	2,457	15	2,472	..	..	..	548	..	548	1,569	..	1,569
449	2,537	2,925	..	2,925	..	..	..	1,067	28	1,095	..	..	..
14	165	180	..	180	..	..	..	25	..	25	..	..	..
792	2,548	1,740	..	1,740	..	..	..	234	..	234	16	..	16
109	536	1,032	39	1,071	..	..	..	1,735	..	1,735	539	..	539
..	147	411	..	411	..	..	..	32	..	32	89	..	89
314	1,145	792	..	792	..	..	..	110	..	110	1,879	..	1,879
786	1,882	294	..	294	..	..	..	..	..	..	..	..	..
1,547	6,107	9,511	1,228	10,739	3,830	812	4,642	2,600	..	2,600	5,821	869	6,690
2,270	4,890	5,463	299	5,762	3,335	1,326	4,661	3,484	..	3,484	2,812	..	2,812
3,314	6,012	7,394	207	7,601	3,605	1,628	5,233	5,656	..	5,656	7,765	203	7,968
2,273	6,248	7,675	390	8,065	4,714	648	5,362	152	..	152	6,209	9	6,218
260	1,046	1,253	12	1,265	..	..	..	110	..	110	..	..	..
36	511	443	..	443	..	..	..	..	1	1	..	..	..
36	370	419	..	419	..	..	..	..	..	..	..	..	..
220	929	897	..	897	..	..	..	..	..	..	294	..	294
1,998	3,139	3,000	114	3,114	..	..	..	461	..	461	4,258	89	4,347
691	1,573	1,853	..	1,853	..	..	..	..	..	..	..	..	..
740	1,527	1,195	299	1,494	..	..	..	..	..	..	96	..	96
269	1,034	1,478	484	1,962	..	..	..	..	..	..	..	..	..
150	568	581	10	591	..	..	..	..	..	..	..	..	..
200	520	1,118	..	1,118	..	..	..	..	..	..	..	..	..
197	2,184	2,075	626	2,701	..	8	8	..	5	5	..	..	..
191	480	436	..	436	..	..	..	5	..	5	..	..	..
150	520	715	..	715	..	..	..	4	..	4	..	..	..
..	130	659	..	659	..	..	..	..	..	..	..	..	..
..	483	246	..	246	..	..	..	..	..	..	250	..	250
238	596	271	..	271	..	..	..	..	..	..	11	..	11
..	801	242	..	242	..	..	..	10	..	10	261	..	261
3,524	1,88,665	1,91,880	21,282	2,13,162	26,815	10,540	37,355	47,919	13,708	61,627	1,43,092	7,227	1,50,319
2,820	2,06,590	2,00,002	76,067	2,76,069	28,340	16,506	44,846	40,825	8,778	49,603	1,47,008	17,192	1,64,200

WATCH AND WARD.			MARKETS AND SLAUGHTER HOUSES.			Gardens and roadside trees.	Pounds.	ROADS.			Street lighting.	GRAND TOTAL.	Serial No.
Establishment.	Other charges.	Total.	Establishment and contingencies.	Works and equipment.	Total.			Establishment and contingencies.	Works and plant.	Total.			
25	26	27	28	29	30	31	32	33	34	35	36	37	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,727	..	1,727	89	..	89	..	..	47	3,034	3,081	1,618	15,013	65
..	..	..	..	..	..	18	99	35	..	35	476	4,771	66
736	..	736	..	..	..	..	..	..	..	..	128	3,192	67
1,087	12	1,099	18	10	28	..	..	..	..	..	364	5,089	68
1,032	20	1,052	48	..	48	..	48	..	..	..	760	6,332	69
..	240	240	132	111	243	605	..	180	981	1,161	6,054	54,179	70
1,872	..	1,872	61	..	61	654	108	600	1,016	1,616	3,243	31,454	71
1,640	..	1,640	7	..	7	..	156	231	1,761	1,992	2,435	26,160	72
1,069	..	1,069	24	..	24	..	..	..	640	640	32	3,898	73
574	..	574	60	..	60	..	..	..	760	760	1,295	10,161	74
914	69	983	62	21	83	216	..	59	669	728	1,389	7,669	75
235	..	235	69	12	81	..	..	..	..	..	247	1,992	76
362	..	362	..	..	..	..	..	..	67	67	726	8,208	77
908	..	908	..	..	..	..	..	..	..	..	..	3,197	78
1,391	..	1,391	..	..	..	..	..	323	..	323	1,966	15,174	79
617	..	617	..	..	..	..	..	..	..	..	..	2,287	80
702	..	702	75	..	75	398	..	1,032	..	1,032	1,997	16,201	81
1,488	41	1,529	109	13	122	1,238	..	504	5,983	6,487	2,311	31,780	82
764	..	764	..	..	..	..	..	306	..	306	194	3,604	83
967	..	967	24	..	24	..	..	..	..	..	473	5,557	84
..	..	..	50	..	50	..	..	..	..	..	431	4,353	85
2,088	..	2,088	192	..	192	..	..	60	1,006	1,066	1,348	15,719	86
2,455	200	2,655	177	..	177	..	..	..	2,287	2,287	1,664	13,340	87
168	..	168	..	..	..	..	..	..	..	..	65	603	88
..	..	..	83	..	83	..	..	706	..	706	649	5,976	89
816	..	816	79	55	134	..	..	70	19	89	120	5,040	90
769	36	805	..	..	..	..	..	..	..	..	..	1,484	91
1,034	..	1,034	88	..	88	..	125	..	220	220	165	5,558	92
..	..	..	..	..	..	..	..	..	..	..	..	2,176	93
1,955	77	2,032	58	..	58	1,410	187	1,287	7,063	8,350	5,352	48,167	94
1,212	76	1,288	60	27	87	1,032	47	163	1,014	1,177	2,004	27,244	95
1,556	..	1,556	76	..	76	2,030	..	1,512	2,891	4,403	2,859	43,394	96
..	..	..	55	..	55	2,678	90	328	872	1,200	2,877	32,945	97
1,148	..	1,148	..	..	..	..	..	..	..	..	445	4,014	98
234	..	234	..	19	19	..	..	..	42	42	336	1,586	99
120	..	120	..	..	..	..	..	..	..	..	..	909	100
481	..	481	..	..	..	..	..	..	..	..	260	2,861	101
951	2	953	37	..	37	132	29	..	358	358	535	13,105	102
729	..	729	51	..	51	..	119	..	291	291	680	5,296	103
404	..	404	70	12	82	..	..	..	..	..	536	4,139	104
627	..	627	..	..	..	..	..	143	..	..	477	4,243	105
192	..	192	..	..	..	..	..	82	..	..	115	1,548	106
139	..	139	..	..	..	..	..	..	100	100	78	1,955	107
730	30	760	..	..	..	..	105	..	..	..	638	6,396	108
284	..	284	..	..	..	..	132	..	..	..	182	1,519	109
812	..	812	..	..	..	..	..	..	..	..	372	2,423	110
143	..	143	..	..	..	10	..	45	..	45	..	987	111
363	..	363	..	..	..	..	92	..	..	..	..	1,434	112
381	..	381	..	..	..	..	88	..	..	..	..	1,347	113
385	15	400	2	..	2	..	..	..	..	..	72	1,788	114
80,661	2,053	82,714	4,106	758	4,864	13,907	4,679	14,197	61,025	75,222	77,747	9,10,261	
88,553	1,458	90,011	3,912	2,919	6,831	14,247	4,485	17,158	54,194	71,352	75,551	10,03,785	

