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REPORT
ON THE WORKING OF
SMALL TOWNS
IN THE
PUNJAB

DURING THE YEAR

1935-36.

(*Not to be sent up to Simla.*)

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Proceedings of the Punjab Government in the Local Government (Small Towns) Department, No. 2907-Bds.-37/35223, dated the 13th October, 1937.

READ—

The Annual Administration Reports on Small Towns for the year 1935-36.

The number of Small Towns at the close of the previous year was 109. Two new Small Towns of Sohna and Farrukhnagar (Gurgaon District) were established during the year and the Town of Taunsa (Dera Ghazi Khan District) was abolished. The Town Committees of Hafizabad (Gujranwala District), Chakwal (Jhelum District) and Jaranwala (Lyallpur District) were converted into second class Municipalities. Thus the number of Small Towns at the end of the year was 107. The Town Committees of Miani in the Hoshiarpur District and Jatoi in the Muzaffargarh District remained under suspension. The Town Committee of Anandpur (Hoshiarpur District) which had been under suspension was converted into a Notified Area Committee towards the end of the year.

The total population of the Small Town Areas was 469,643 and the number of members was 678, as against the previous year's figures of 500,177 and 699, respectively. The decrease is due to a fall in the number of Town Committees.

Of the 678 members, 537 were elected and 141 nominated, of whom 91 were non-officials. All the Presidents of the Town Committees were elected, 31 of them being officials. Elections were held during the year for 111 seats, of which 78 were contested. The contests were generally keen. At Kallurkot (Mianwali) 2 out of the 4 seats were contested and the percentage of voters polling at the election was 91. Similarly, at Mandi Dabhwali (Hissar), 3 out of the 4 seats were contested and 85·6 per cent. of the voters recorded their votes. In one ward, where the contest was particularly keen, the percentage was 90·2 and the defeated candidate filed an election petition. The elections were conducted peacefully and no instance of personation or intimidation came to notice. With a few exceptions the Committees held the prescribed number of meetings and the attendance of the members was generally satisfactory, but some of the Committees did not fare well in this behalf, with the result that the percentage of meetings adjourned for want of quorum is 7 for the province.

2. Fresh general orders under the various clauses of section 35 of the General and Special orders.

the Small Towns Act were framed by 32 Town Committees as against 27 during 1934-35. The Town Committee of Budhlada is reported to have failed to enforce adequately the general orders under clauses (ii) and (m) of section 35 in respect of encroachments. The district reports of Rohtak, Gurgaon and Ambala have not given full information on this subject. The powers to issue and enforce general orders were adequately used by the Town Committees in the districts of the Jullundur and Lahore Divisions, but the reports of the Deputy Commissioners, Gurdaspur and Sheikhupura, reveal some laxity. In the former district general orders regulating the sale of articles of food is not properly enforced and in the latter general orders are said to be "mostly a dead letter", especially those relating to the licensing of premises for the manufacture or preparation for sale of articles of food-and-drink. It is hoped that the district officers will take early steps to improve this sad state of affairs. General orders were also not adequately enforced by Committees in the Shahpur District and in the districts of the Multan Division generally. The Commissioner remarks that "a few Town Committees did something to enforce their general orders relating to building operations, control of food supplies and regulation of dangerous and offensive trades, but otherwise general orders once made were on the whole forgotten by the Committees and ignored with impunity by the public". This has been read with concern and the Punjab Government hope that the district officers concerned will draw the attention of the Committees in their respective districts to their failure to enforce the orders adequately.

The number of special orders issued during the year under section 35 of the Act was 606, as compared with 646 in the previous year, of whom 81 were issued alone by Kot Adu (Muzaffargarh District) and 78 by Kahror (Multan District) Town Committees. The number of persons convicted for breach of general and special orders were 356 and of those allowed to compound such offences was 608 as against 268 and 539, respectively, during the previous year. The Town Committees responsible for the largest number of prosecutions are Daska (90), Dhariwal (43), Shabdara (32), and Gujar Khan (28). The reports indicate that the power to use special orders were not abused in any case.

3. The income for all Small Towns for the year under report was
 Income. Rs. 7,95,866, as against Rs. 9,19,917 for the year 1934-35.

There is a decrease under all heads of income except licence fees, sale proceeds and fines. The recoverable arrears (Rs. 2,29,023) at the close of the year were also less than those outstanding at the end of the previous year, namely Rs. 2,40,644. This considerable fall in total income must be attributed to the conversion of the prosperous Town Committees of Hafizabad, Chakwal and Jaranwala, into second class Municipalities, which were alone responsible for a total increase in income of Rs. 1,40,537 in the year previous. The incidence per head of population of taxation and fees shows considerable variation, the highest being in the case of Sillanwali in the Shahpur District (Rs. 7.6-10), and the lowest in the case of Dand in the Sialkot district (Re. 0.1-9). Barring a few complaints of unfair assessment of rates and taxes, assessment was generally made fairly but the task of recovery continues to be an uphill one.

Although recoverable arrears of taxes and rents at the close of the year under report shows a slight decrease of about Rs. 11,000 as compared with the previous year, there are only a few Town Committees in each Division which can boast of prompt and up-to-date recovery of their dues and sound financial position. Arrears represent a considerable percentage of the yearly demand in a number of cases and in consequence the Committees concerned are confronted with financial difficulties. In certain cases reported from the Hoshiarpur and Shahpur Districts the Committees concerned were unable to pay their staff for several months during the year. The desirability of timely and fair assessment and of the use of their powers under the Act for the recovery of their dues should be impressed on all Committees.

4. The total expenditure during the year under report was
 Expenditure. Rs. 7,60,659 as compared with Rs. 8,83,945
 during 1934-35. The decrease is spread over

all the various heads of expenditure and is due to the reasons already indicated in the preceding paragraph. As many as 37 of the Town Committees spent nothing on Education and only 27 of them spent Rs. 1,000 or above under that head. The district reports show that where funds are available the Committees spend them fairly on the various objects specified in the Act, but most of the smaller Committees suffer from lack of funds and are to that extent unable to make any improvements. The average elector has yet to be educated in self-help and co-operation and timidity on the part of elected members to raise revenue by taxation for the various services continues. The defect is inherent in the electoral system and it is hoped that with the spread of education and official guidance matters will improve, though slowly.

5. As usual, little interference by the Deputy Commissioners was found necessary in the affairs of the Committees. One resolution of the Sohna Committee (Gurgaon) and two resolutions of the Budhlada Committee (Hisar) had to be suspended by the Deputy Commissioners concerned under section 47 of the Act. The Deputy Commissioner, Hoshiarpur had to use his emergency powers under the same section on two occasions : on one of these occasions he suspended a resolution of the Dasuha Town

Committee regarding the appointment of its Secretary. The Deputy Commissioner, Gurdaspur, had to order payment by the Qadian Committee of the grant-in-aid earned by the local school. The Deputy Commissioner, Sheikhupura, had to interfere under section 47 of the Act [in]connection with the leasing out of a lighting contract by the President of the Sangla Committee against the wishes of the Committee, and to enforce rule 40 of the general rules in one of the meetings of the Khangah Dogran Committee. Two resolutions of the Gujar Khan Committee were suspended by the Deputy Commissioner, Rawalpindi, and the Deputy Commissioner, Shahpur, had to pass orders under section 48 of the Act, to enforce payment by the Sillanwali Town Committee of a fixed contribution to the District Board. The pay of the Secretary of the Kallurkot Committee was reduced at the instance of the Deputy Commissioner, for unsatisfactory work. The Deputy Commissioner, Lyallpur, had to order the removal by the Toba Tek Singh Committee of *malba* of a Ginning Factory from an area which had been improperly leased out by the Committee and also of the recovery by the Committee of water fees from their employees. Similarly, the Deputy Commissioner, Multan, had to pass an order under section 48 to enforce payment due to a contractor from the Jalalpur-Pirwala Committee, and another order for the revision by the Tulamba Committee of its Town rate assessment list.

In the Ambala Division 6 out of the 14 Town Committees were inspected by the district officers and another was inspected by the Examiner, Local Fund Accounts. In Jullundur all the Committees were inspected by the Deputy Commissioners or their assistants and in addition some were also inspected by the District Medical Officer of Health and Examiner, Local Fund Accounts. One Town Committee in the Amritsar District and 10 out of the 14 in the Sialkot District were not inspected by the Deputy Commissioners concerned in the Lahore Division. In the Rawalpindi Division all the 17 Town Committees were inspected by the Deputy Commissioners or their assistants. Fifteen Town Committees in the Multan Division were inspected by the Deputy Commissioners or their assistants and 7 by the Inspector of Local Bodies. The inspections had in many cases wholesome effects, while in others they are said to have served only to retard the deterioration in management of Committees.

6. The Commissioner, Multan Division, has referred to certain suggestions made by his Deputy Commissioners for the amendment of the Small Towns General Act and rules thereunder. These points are being taken up separately.

The position generally in the various Divisions has been summed up by the Commissioners and it may be of interest to refer to their opinions.

The Commissioner, Ambala Division (Mr. Hearn), remarks as under :—

" If these Town Committees are to function reasonably well, it is essential that they should all receive the personal attention, if not of the Deputy Commissioner himself, at least of one of his gazetted officers, and it is therefore a matter for regret that of the fourteen Committees in the Division only six were inspected by an officer on the district staff and of these six only one by a Deputy Commissioner. The attention of Deputy Commissioners will be drawn to this. The Deputy Commissioner, Hissar, says that ' it can only be hoped that with education and experience the people will come to realise that if they want the advantage of paved streets, drainage, water supply, education and hospital facilities, they themselves must pay the cost'. This, however, they already realise and realising it they prefer to keep their money in their

pockets and, after all, it is their money. There is no doubt that a desire for cleanliness, etc., will accompany an expansion in education but it is to my mind hopeless to expect any community voluntarily to spend its money on amenities up to the standard of which it and particularly the female portion of it, has not been educated though doubtless something can be achieved through the advice of officers and others who take an interest in raising the standard of living in these towns."

Mr. Sheepshanks, Commissioner, Jullundur Division, states that :—

"The members of the Town Committees take very little interest in matters of public welfare and the struggle at elections is simply to achieve personal ends. Generally the Town Committees are unable to function without official control and guidance, and in view of the prevailing conditions it is idle to expect them to run their show independently. There is nothing in the district reports to indicate that there has been any marked improvement in the administration of the Town Committees."

The Commissioner, Lahore Division (Mr. Mitchell), has commented on the district reports of his Division in sufficient detail and concludes his own remarks as under :—

"On the whole the general result of the year's working appears to be much the same as in previous years and unless and until a better and more educated type of member, with more regard for the duties and responsibilities he is called upon to shoulder as a member, is elected to administer the affairs of Small Towns, the management and efficiency of these towns will continue to suffer. At the moment persons who stand for election do so more for personal reasons and for the sake of being looked up to as members, rather than from any sense of civic duty ; and until voters are made to realise that this class of person or the highest bidder is not the type to look after their welfare to the best advantage, there is small chance of an improvement in the tone of these Small Towns. On the other hand the members of the public too seem to be under the mistaken impression that they are entitled to everything that a Committee has to give and more without their having to contribute anything towards the Committee's resources. Members themselves are frequently defaulters. The consequence is that in the large majority of cases every form of evasion is the rule rather than the exception and it is with the greatest difficulty that rates and taxes are collected. The result is that arrears assume abnormal proportions and this spells stagnation in most cases and disaster in others. There is every force in the contention that there is little or no use in imposing fresh taxation in any form when the collection of rents and taxes already in force is so deplorably bad.

Until Town Committees realise their responsibilities and put their houses in order an optimistic view of the future is impossible."

Mr. Penny as Commissioner, Rawalpindi Division, commented on the work of the Town Committees of his Division in the following words :—

"The Small Towns of the Division present a depressing spectacle. They suffer from lack of funds and from inability or unwillingness to collect their dues and the consequence is that little or nothing is done to meet

sanitary and other requirements. This, as the Deputy Commissioner of Gujrat says, is largely due to the lack of education of Committee Members, but as the Deputy Commissioner of Attock remarks nothing else can be expected when the electors themselves prefer their present squalor with comparative freedom from taxation to a more efficient but unnecessarily more costly administration. In my opinion, the elective principle for which these Small Towns are mostly unfit is the chief obstacle to progress and a nominated Committee with an official element is the only agency likely to effect material improvements".

Commissioner, Multan Division (Mr. Salusbury), concludes his report as under :—

" Paucity of funds continues to hamper fatally Small Town administration and the cause for this paucity of funds continues to be largely attributable to the electoral system. As the members depend on votes for their seats and the voters are for the most part ignorant and without proper appreciation of municipal amenities, votes are secured on promises of opposing taxation or any measures for which the voter may be called on to pay".

The Commissioners of Divisions have no doubt good reasons for their views. In spite of the best efforts of the local officers the working of the Small Towns system is not so good as it should be. Government, however, hope that with the expansion of education and guidance by the district officers and the Inspectors of Local Bodies in the two Divisions of the Province improvement will follow in due course of time.

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, Department of Education, Health and Lands.

Ordered also, that the review be published in the *Punjab Gazette* and that copies be supplied to Deputy Commissioners for the information of the Town Committees.

By order of the Punjab Government,

ABDUL HAQ,

*Secretary to Government, Punjab,
Medical and Local Government Departments.*

1000 and we add a little more to the number because we are in
desire to find out all of a set of sets. In consequence
we repeat each set in the sequence of elements to keep it
ed and use it again. When we do this we have some
redundant sets which we can ignore. We can ignore
any maximal set which contains another set. This is
simply ultra we are interested in sets which are not
subset of other sets. In this case we can ignore
sets which contain other sets. This is called
ultra sets and they are called maximal sets.

Set and subpowers (extended sets) would still be considered

as well as ultra sets. Now let us consider the number of maximal
sets. Let S be a set of sets. Let S' be a set of sets which
contains all the sets in S . Then S' is a maximal set.
Maximal sets are called ultra sets. Ultra sets are
sets which do not contain any other sets. Ultra sets
are called ultra sets. Ultra sets are called ultra sets.

Now let us consider the number of ultra sets. Let S be a set of sets.
Let S' be a set of sets which contains all the sets in S .
Then S' is a maximal set. Ultra sets are called ultra sets.
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Abstract of Statements I and II of the Small Towns Returns for the year 1935-36.

I. Number of Small Towns	107
Population (Census of 1931)	469,658
Particulars regarding Presidents—	
Non-official	72
Official	31
Particulars regarding members—	
Elected	537
Appointed by name	91
Appointed by office	50
Number of meetings held	1,790
Number of meetings adjourned for want of quorum	140
II. Elections—	
Number of seats—	
Uncontested	58
Contested	78
Average number of candidates per contested seat	3.4
Special Orders—	
Number of special orders issued under section 35	606
Prosecutions—	
Number of persons convicted for breach of general and special orders	356
Average amount of fine imposed on each person convicted	Rs. 1-13-6
Offences compounded—	
Number of persons allowed to compound offences under section 44	608
Average amount accepted in each case by way of composition	Rs. 4-5-8

**Abstract of Statement III of the Small Towns Returns for the
year 1935-36.**

Income.

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

		<i>Total for the year 1935-36.</i>	<i>Total for the year 1934-35.</i>
<i>Particulars.</i>	Rs.	Rs.	
TAXES AND TOLLS—			
Property town rate	88,261	1,12,836	
Personal town rate	1,31,931	1,38,788	
Profession tax	6,208	395	
Tax on animals and vehicles	463	3,088	
Tax on dogs	44	39	
Terminal tax	1,32,081	1,70,533	
Octroi	16,259	81,455	
Local rate	1,927	4,037	
Other taxes	18,089	18,304	
Total	<u>3,90,263</u>	<u>4,74,425</u>	
LICENSE FEES—			
Vehicle licenses	5,529	4,552	
Licenses for premises for sale, etc., of articles of food or drink	3,156	3,108	
Licenses for store-houses for explosives, petroleum, etc.	639	767	
Licenses for yards or depôts for trade—hay, straw, coal, etc.	781	606	
Total	<u>10,055</u>	<u>9,033</u>	
OTHER FEES AND CHARGES—			
Slaughter-house and market fees	14,890	18,282	
Other miscellaneous fees	57,789	68,400	
Medical fees and contributions	8,496	6,817	
Education fees and contributions	26,177	35,809	
Rents	1,59,083	1,79,861	
Sale-proceeds	46,222	29,780	
Pounds	9,485	9,792	
Fines	1,876	1,097	
General grants and contributions	25,064	32,961	
Miscellaneous	51,981	55,155	
Loans	115	105	
Total Income	<u>7,95,886</u>	<u>9,19,917</u>	
OPENING BALANCE	<u>2,68,966</u>	<u>2,78,812</u>	
GRAND TOTAL EXPENDITURE	<u>10,64,852</u>	<u>11,98,729</u>	
CLOSING BALANCE	<u>7,60,610</u>	<u>8,89,945</u>	
	<u>3,04,242</u>	<u>3,14,784</u>	
	Rs. A. P.	Rs. A. P.	
Incidence of taxation per head—	0 13 4	0 15 2	
Of taxes	1 0 1	1 2 3	
Of total taxation, i.e., taxes and fees			
Recoverable arrears at the end of the year, i.e., difference between demands and collections as shown in the tax and rent registers—			
Taxes	1,64,164	1,70,561	
Rents	64,859	70,083	

**Abstract of Statement IV of the Small Towns Returns for the
year 1935-36.**

Expenditure.

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

<i>Particulars.</i>		<i>Total for the year 1935-36.</i>	<i>Total for the year 1934-35.</i>
		Rs.	Rs.
General and Miscellaneous—			
Secretary and office establishment	..	90,082	95,352
Contingencies ..	..	20,716	23,645
Provident fund and gratuities ..	..	5,315	6,166
Burning and burial of paupers ..	..	325	600
Fairs ..	..	6,951	7,506
Lepers and Lunatics ..	..	1,768	377
Miscellaneous ..	..	49,033	58,384
	Total	1,74,190	1,92,030
Conservancy and Sanitation—			
Establishment and contingencies ..	..	1,65,847	1,81,353
Works and plant ..	..	17,502	20,547
	Total	1,83,349	2,01,900
Water-supply—			
Establishment and contingencies ..	..	19,214	22,910
Works and plant ..	..	8,778	12,270
	Total	27,992	35,180
Medical including Plague and Vaccination—			
Establishment and contingencies ..	..	39,831	44,283
Works and equipment ..	..	6,127	10,365
	Total	45,958	54,648
Education—			
Establishment and contingencies ..	..	1,06,672	1,42,879
Works and equipment ..	..	6,876	10,637
	Total	1,13,048	1,53,516
Watch and Ward—			
Establishment ..	..	75,420	80,920
Other charges ..	..	791	807
	Total	76,211	81,727
Markets and slaughter-houses—			
Establishment and contingencies ..	..	3,806	3,922
Works and equipment ..	..	3,253	2,200
	Total	7,059	6,122
Gardens and roadside trees ..	..	11,034	11,894
Pounds ..	..	4,161	5,078
Roads—			
Establishment and contingencies ..	..	13,212	14,097
Works and plant ..	..	49,100	60,346
	Total	62,312	74,443
Street lighting ..	..	55,345	67,407
	GRAND TOTAL	7,60,659	8,83,945

STATEMENT II—

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.	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.	Number of seats.	Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
AMBALA.	Hissar ..	1	Budhlada ..	15-1-24	..	..	..	..	..	..	..	..	..	..
		2	Tohana ..	5-2-24	..	..	..	..	..	24 {	(ll) 9 (m) 12 (n) 3 } ..	..	..	..
		3	Jakhal ..	14-1-24	..	..	..	..	..	1	(m)	..	..	..
		4	Kalanwali ..	4-2-24	..	..	..	..	..	..	..	..	..	..
		5	Mandi Dab-wali.	27-4-26	1	3	4	85.6	..	..	..	..	..	..
	Rohtak ..	6	Mehm ..	2-7-24	5	3	5	69	..	..	..	..	13 {	12 1 (f) (ll)
		7	Hidayatpur Chhaoni.	16-1-34	..	..	..	..	..	..	..	..	4 {	(f) 1 (p) 3
	Gurgaon ..	8	Sohna ..	10-11-34	1	5	3	83.5	..	4	(ll)	..	..	..
		9	Farrukhnagar.	13-12-34	5	1	2	66.3	..	15	(ll)	..	..	..
		10	Pundri ..	1-4-25	..	..	..	..	..	..	..	..	4	(m & n) (ll)
AMBALA.	Karnal ..	11	Ladwa ..	18-12-23	..	..	..	..	(a & h), (h), (k), (r) & (x).	10 {	(m & n) 8 (f) 1 } ..	1	(m & n)	..
		12	Radaur ..	29-4-25	..	..	..	..	..	..	..	..	..	..
	Ambala ..	13	Kharar ..	15-8-24	..	..	..	..	..	..	..	..	1	(q)
		14	Babyal ..	7-2-31	..	..	..	..	..	7	(f)	..	1	(f)
JULLUNDUR.	Kangra ..	15	Kangra ..	29-4-24	1	4	2	89	(y)	1	(h)	..	4	(y)
		16	Nurpur ..	29-3-24	..	5	2	43	(ll) & (l)	..	..	..	..	..
		17	Palampur ..	16-6-24	2	2	2	82	(p) (k), (ll) (m & n).	51 {	(j) 21 (h) 1 (n) 29 } ..	6 {	(f) 1 (j) 3 (n) 2 } ..	..
	Hoshiarpur ..	18	Anandpur ..	8-7-24	..	..	..	..	..	2	(ll)	..	..	..
		19	Dasuya ..	27-5-24	..	..	..	..	(r)	17 {	(ll) 10 (r) 1 (n) 3 (k) 2 (h) 1 } ..	..	..	..
	Hoshiarpur ..	20	Garhshankar &c &c	18-7-24	..	..	..	..	(m & n) (l) & (f)	1	(j)	..	5	(p)
		21	Garhdiwala ..	4-6-24	..	..	..	..	..	15	(m) 8 (ll) 7	..	..	..

EXECUTIVE POWERS.

TIONS.	OFFENCES COMPOUNDED.							REMARKS.
	Average amount of fine imposed on each person convicted.	Number of persons allowed to compound offences under section 41.	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 No. of Small Town.	
15	16	17	18	19	20	3	21	
Rs. A. P.			Rs. A. P.					
..	24	11 7 6	(l) (m) (x)	9 6 0	..	..	1	
..	24	(l)		2 4 8	..	..	2	
..	..	..		..	..	..	3	
..	..	..		..	..	..	4	
..	..	..		..	*	..	5	* Tehbazari fee at Re. 0-1-0 per square yard per day for exposing articles for sale on a public street.
{ 0 6 6	1	(f)		0 4 0	†	..	6	† Personal Town rate at 1, 2, 3, 5, 8, 12, 16, 20, 25, 30, 35, 40 50, 60, 75 assessment units.
{ 1 12 0	20	(f) (m) (p) (x)	5 2 7 6	0 8 7	..	..	7	
..	..	..		..	..	..	8	
..	..	..		..	..	..	9	
..	4	(m & n)		24 0 0	†	..	10	† Tehbazari fee at the rate of Re. 0-0-3 per square foot per month from persons exposing articles for sale upon the town land.
10	..	..		..	..	..	11	
..	..	..		..	..	..	12	
0 8 0	10	(m & n)		0 6 0	..	..	13	
4 0 0	6	(f)		..	..	..	14	
1 8 0	2	(y)		1 0 0	..	§	15	§ Town Rate.
..	..	..		..	||	..	16	|| 1. Fee at Re. 0-1-0 per mensem per square foot for permanent or temporary occupation of any part of public street or land. 2. Vehicle fee at Re. 0-2-0 per motor lorry or car and at Re. 0-0-9 per tumtum and country cart.
0 4 0	10	(5 (j) (5 (n)		2 0 0	¶	**	17	¶ Fee for the licensing premises for the sale of —
								Rs. A. P.
								(1) Milk, curd, butter .. 1 0 0 per annum (2) Sweetmeat and bread .. 2 0 0 .. (3) Syrup and aerated water .. 1 8 0 .. (4) Vegetable .. 1 2 0 ..
								** Property town rate at 4½ per cent.
..	..	..		..	††	..	18	†† Tehbazari fee at the rate of :—
								(i) Re. 0-0-6 per square yard per day for putting up frontage boards. (ii) Re. 0-0-3 per square yard per day for storing goods intended for sale. (iii) Re. 0-0-1½ per square yard per day for storing goods other than intended for sale.
..	..	..		..	..	..	19	
2 0 0	1	(m & n)		1 0 0	††	..	20	††(i) Slaughter house fee Re. 0-1-0 per animal. (ii) Rs. 650-0-0 on account of License Fee for premises for wholesale of vegetables, etc. (annually).
..	..	..		..	..	..	21	

STATEMENT II--

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.		PROSECUTION	
					Uncontested.	Contested.	Number of seats.	Average number of candidates per contested seat.		Number 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.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
JULLUNDUR—concl'd.	Hoshiarpur—concl'd.	22	Hariana ..	27-5-24	..	..	..	..	..	..	..	..	..
		23	Jaijon ..	8-7-24	..	..	..	..	..	3	(m)	..	..
		24	Khanpur ..	15-7-24	..	..	..	..	..	..	..	..	..
		25	Miani ..	27-5-24	..	..	..	..	..	..	..	..	..
		26	Mukerian ..	26-5-24	..	..	..	..	..	..	..	..	..
		27	Sham Chaurasi	15-7-24	..	..	..	..	..	..	..	..	..
		28	Una ..	23-5-24	..	..	..	..	(c), (m & n), (x) & (y)	..	..	2	{m & n}
JULLUNDUR	Alawalpur ..	29	Alawalpur ..	23-10-24	..	..	..	..	(a) and (b)	..	..	..	..
	Nawashahr ..	30	Nawashahr ..	29-3-24	..	..	..	..	(a), (b), (g) and (q).	..	..	2	(m)
Ludhiana	Samrala ..	31	Samrala ..	3-5-32	..	..	..	..	(m) and (n) (p), (u).	19 { 10 (ll) 6 (u) 3 (p) }	..	..	..
Ferozepore	Dharamkot ..	32	Dharamkot ..	14-9-25	..	7	5	82	(g)	3	(m)	2	(m)
	Giddarbaha ..	33	Giddarbaha ..	21-2-28	1	5	3	74.79	(p) and (u)	11 { (ll) 7 (m) 2 (n) 2 }	..	..	..
	Guru Sahai.	34	Guru Sahai.	5-11-29	..	4	2	30	..	..	..	..	..
Lahore	Pattoki ..	35	Pattoki ..	8-7-24	..	1	2	83.75	..	7	(ll)	..	..
	Khodian ..	36	Khodian ..	8-7-24	..	..	..	..	(j) and (k)	9 { (n) 4 (m) 2 (b) 1 (ll) 2 }	..	..	..
	Padhana ..	37	Padhana ..	25-7-24	..	..	..	..	..	..	..	..	..
	Iehhra ..	38	Iehhra ..	25-7-24	..	..	..	..	(j) and (k)	..	..	..	..
	Sur Singh Kot Rai Buta.	39	Sur Singh Kot Rai Buta.	8-7-24	..	..	..	..	(g), (k)	5	(ll)	..	..
	Malcum-Zamabad.	40	Malcum-Zamabad.	25-7-24	..	..	..	..	(m), (n)	..	..	..	..

EXECUTIVE POWERS—continued.

TIONS.		OFFENCES COMPOUNDED.				REMARKS.	
15	16	17	18	19	20	3	21
Rs. A. P.			Rs. A. P.				
..	..	..	..	..	*	22	*Toll Tax on—
							Per animal or vehicle. Rs. A. P.
							(i) Loaded carts not otherwise specified in the schedule, at .. 0 4 0
							(ii) Loaded tongas, tum tums and bullock coaches, at .. 0 2 0
							(iii) Loaded camels, at .. 0 1 0
							(iv) Loaded mules, ponies and bullocks, at .. 0 0 6
							(v) Loaded donkeys, at .. 0 0 3
							(vi) Bullock carts loaded with wood or grass, at .. 0 1 0
						23	
						24	
..	6	(m)	20 0 0	..	..	25	
..	1	(p)	6 0 0	..	..	26	
						27	
1 0 0	5	(m & n)	6 0 0	..	†	28	+Toll Tax on—
							Per animal or vehicle. Rs. A. P.
							(i) Loaded carts not otherwise specified in the schedule, at .. 0 4 0
							(ii) Bullock carts loaded with wood or grass, at .. 0 1 0
							(iii) Loaded tongas, tumtums and bullock coaches, at .. 0 2 0
							(iv) Loaded camels, at .. 0 1 0
							(v) Loaded mules and ponies, at .. 0 0 6
							(vi) Loaded donkeys and bullocks, at .. 0 0 3
4 0 0	2	(m)	4 0 0	..	..	29	
..	1	(ll)	2 0 0	..	‡	31	‡(1) Fee under section 41 (i) (d) for licenses of premises for sale of meat at Rs. 4 per annum ;
							(2) Fee under section 41 (i) (g) for licenses for store-houses of (i) non-dangerous petroleum up to 250 gallons at Rs. 4 per annum and up to 500 gallons at Rs. 8 per annum ;
							(3) Fee under section 41 (i) (c) at rates varying from Rs. 3 to Rs. 4 per annum and under section 41 (i) (a) at rates varying from Rs. 3 to Rs. 6 per annum.
						32	
..	51	{ (ll) 9 (m) 13 (n) 13 (p) 1 (x) 14 (q) 1 }	0 9 9	..	..	33	
						34	
..	16	(x)	0 8 0	..	..	35	||Personal town rate.
							The following fees are charged by the committee—
							1. For keeping a stool at Re. 0-4-0 p. m.
							2. " chair or <i>mohra</i> at Re. 0-6-0 p. m.
							3. " bench $4' \times 1\frac{1}{2}'$ at Re. 1 p. m.
							4. " $6' \times 2'$ at Rs. 2 p. m.
							5. " <i>takhtosh</i> of e size, i. Rs. 2 p. m.
							6. " <i>laligali</i> } at Re. 1 p. m.
							7. For projection over a part of drains at Re. 1-4-0 p. m.
							8. For <i>tharas</i> and <i>phatas</i> , two pies per sq. ft. p. m.
							9. From hawkers at Re. 1 p. m.
							10. For keeping bags, tins, sugarcane <i>bharis</i> at Re. 0-8-0 p. m.
							11. For occupation of site $6' \times 6'$ at Rs. 2 p. m.
							12. " " " $3' \times 3'$ at Re. 1-0-0 p. m.
							13. " " " $1' \times 1'$ at Re. 0-2-0 p. m.

STATEMENT II—

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.			PROSECUTION
					Number of seats.	Uncontested.	Contested.	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 conviction were made.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Amritsar	41	Majitha ..	23-5-24	2	4	4	59	..	..	8	(m) and (n).	19	(j) (m) (n) (e).	
	42	Ramdas ..	1-1-24	1	4	3	72	..	..	1	(j)	5	(y and o)	
	43	Sultanwind ..	11-2-24	3	3	3	84	..	..	..	..	..	..	..
Gurdaspur	44	Sujanpur ..	29-8-24	..	..	..	..	..	..	..	..	..	..	..
	45	Sirigobindpur ..	1-8-24	..	..	..	..	..	(u)	..	9	(b) 5, (g) 4	..	..
	46	Fatehgarh ..	29-8-24	..	..	..	..	..	(q), (v) (p), (g).	..	..	..	10	..
	47	Narot Jaimal Singh.	21-7-25	..	..	..	..	..	..	..	..	..	..	(m) and (n)
	48	Dhariwal ..	6-7-27	..	..	..	..	..	..	..	..	..	43	(y), (f), (x), (m), (n), (ll), (r).
Sheikhupura	49	Qadian ..	19-11-27	..	..	..	..	..	..	1	1 (x)	..	..	..
	50	Sangla ..	1-2-24	..	..	..	..	..	..	..	..	..	9	(ll)
	51	Chuharkana ..	30-1-24	..	..	..	..	..	..	..	..	..	..	{(q)}
	52	Shahdara ..	4-2-24	..	..	..	..	..	..	..	4 { (ll) 2 (m), (n) 2 }	32	2 (ll) { }	
	53	Kh a n g a h Dogran.	30-1-24	..	..	..	..	..	..	1 (x) (ll)	..	..	3 (ll)	..
Gujranwala	54	Shahkot ..	30-1-24	..	..	..	..	..	..	..	..	..	1 (m), (n)	
	55	Pindi Bhattian ..	6-5-25	3	2	3	79	(p)	..	1 (h)	..	..	..
	56	Ram Nagar ..	4-3-25	3	3	5	73	(f)	..	..	9 { (b) 6 (f) 2 (ll) 1 }	2 1	(m), (n), (ll).	
LAHORE—contd.	57	Qilla Didar Singh.	31-8-25	2	2	3	79	(p) (d) (x) (l) (q)	..	7 (m, 6) (ll) 1	..	..	7	..

EXECUTIVE POWERS—continued.

TIONS.		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 No. of Small Town.	21
Rs.	A.	P.	Rs.	A.	P.			
..	14	(j and e)	1 9 0	..	..	41	*The nature of fees as per last year. †(1) Personal town rate at Re. 1 per unit. (2) Town rate according to the annual value of the houses. (3) The percentage of the assessment value at Rs. 10. ‡Market fee at 0-0-3 per rupee on the selling price of articles of food-and-drink. §Town rate under section 21 (a) (ii).	
..	5	(g and o)	2 0 0	*	†	42		
..	..	..	..	‡	§	43		
..	1	..	..	..	..	44		
..	..	..	..	..	..	45		
..	10	(p, e)	4 8 0	..	..	46		
..	..	..	..	..	..	47		
2 4 0	3	(v)	2 0 0	..	..	48		
..	..	..	..	..	..	49		
..	..	..	..	..	..	50		
5 0 0	1	(ll)	1 0 0	..	..	51		
0 6 9	9 {	8 (g)	0 2 2	..	..	52		
..	1	(ll)	..	..	..	53	Is still pending. ||(1) One anna admission fee per head of cattle brought to the fair area. (2) Six pies per rupee on the sale price of animals. (3) One rupee tax on each broker for the days the cattle fairs are held.	
..	..	..	..	..	..	54		
..	3	(ll)	..	..	..	55	¶(1) Rupees 32 per annum for licenses for premises for sale (wholesale or by auction) of fruits and vegetables. (2) Fee of Re. 0-8-0 monthly for each shop licensed to sell meat. (3) Fee for— (a) Platforms and balconies in all bazars at Re. 0-1-0 per square foot per mensem. (b) Platforms and balconies in residential streets at Re. 0-0-6 per square foot per mensem. (4) For temporary occupation of streets— I Class at Re. 0-5-0 per square yard } Only on the occasion of the II " 0-4-0 " , , , } annual Urs fair. III " 0-2-0 , , , }	
..	1	(m, n) (ll)	15 0 0	**	..	56	***(1) Rupees 2-8-0 from each cattle broker using the cattle fair organised by the Town Committee as a place wherein to ply his trade from 13th June, 1935. (2) Rupee 0-2-0 per head of animals slaughtered at Committee's kine slaughter house. This was in force since long but regularised during the year under report. (3) License fee at Rs. 100 per annum for the premises appointed by the Town Committee for the sale by wholesale or by auction of fruits and vegetables.	
..	7	(m, n) (ll)	10 14 1	††	..	57	††(A) Fee for premises for the manufacture and preparation for sale of all kinds of Indian confectionery at Rs. 10-0-0 per annum. (2) Fee for premises for the manufacture and sale of aerated water at Rs. 15 per annum. (3) Fee for premises for sale of milk and curd at Rs. 3 per annum. (4) Fee for premises for sale of meat at Rs. 3 per annum. (5) " " for manufacture of bread and prepared meat at Rs. 6 per annum. (6) Fee for premises for sale of syrup at Rs. 3 per annum. (B) Fee for the use of slaughter-house increased from Re. 0-1-0 to Re. 0-1-6 per head of animal slaughtered during the year.	

STATEMENT II

Division.	District.	Serial No. of Small Towns.	Name of Small Towns.	Date of constitution.	ELECTION.					SPECIAL ORDERS.		B SEC.		
					6	7	Uncontested.	number of seats.	Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.	Clauses of section 35 under which general orders were made during the year.	Numbers issued under each clause of section 35.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
LAHORE—concl'd.	Gujranwala—concl'd.	58	Akalgarh ..	31-8-25	..	6	Contested.			74	..	19	{ (g) 2 (b) 6 (ll) 7 (m) 4 }	11 (p)
Sialkot		59	Sohdra ..	19-8-25	1	5	3	80	..	..	..	..	..	..
		60	Daska ..	21-1-24	..	1	4	59	..	..	..	..	..	90 (q) and (o)
		61	Mitranwali ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		62	Begowala ..	21-1-24	..	..	..	..	..	..	..	6 { (m) 5 (g) 1 }	..	..
		63	Samberial ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		64	Bhopalwala ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		65	Sahowala ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		66	Jamke ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		67	Chawinda ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		68	Kalaswala ..	21-1-24	..	..	..	..	..	..	..	3 (ll)	..	3 (ll)
		69	Killa Sobha Singh.	9-4-28	..	..	..	..	..	..	..	..	..	..
		70	Baddomalhi ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		71	Daud ..	21-1-24	..	..	..	..	..	..	..	..	..	..
		72	Sankhatra ..	21-4-30	..	..	..	..	..	..	..	..	..	..
		73	Zafarwal ..	21-1-24	..	..	..	..	..	..	..	..	..	..
Gujrat	..	74	Phalia ..	5-3-24	..	..	..	..	(a)	..	1 (g)	..	..	..
		75	Malakwal ..	14-2-24	..	..	..	..	..	..	..	..	..	..
		76	Shadiwal ..	29-3-24	..	..	..	..	..	..	..	1 (t)	..	..
		77	Lalamusa ..	29-3-24	..	..	..	..	..	..	..	..	..	..
		78	Kharian ..	27-2-24	..	..	..	..	..	..	..	..	..	..
		79	Sillanwali ..	6-2-23	..	..	..	..	..	..	..	..	..	..
		80	Bhalwal ..	6-2-23	..	..	..	..	..	..	..	..	..	..
		81	Nurpur ..	26-5-23	..	..	..	..	..	..	..	..	..	..
		82	Shahpur Civil Station.	19-12-23	..	..	..	..	..	..	..	..	..	..
		83	Shahpur City	6-3-25	..	..	..	..	..	..	..	..	..	..
RAWALPINDI.		84	Gujar Khan	6-6-24	..	6	6	100	(p)	..	..	..	28 { (f) 16 (ii) 1 (g) 11 }	..

EXECUTIVE POWERS—continued.

TIONS.		OFFENCES COMPOUNDED.				REMARKS.	
15	16	17	18	19	20	3	21
Rs. A. P.	Rs. A. P.						
..	11	(p)	Rs. 3-6-0 each from nine persons carrying on shops for sale of meat.	*	..	58	*For premises used for the sale of sweets prepared with ghee or any substitute for ghee or vegetable oils and for the sale of milk or curd, at Rs. 3 per annum. (2) For premises used for the sale of articles prepared from sugar and other articles of gram flour (<i>basson</i>) fried in rape seeds oil such as <i>pakauras</i> , etc., and for the sale of milk and curd, at Re. 1 per annum. (3) For premises for the sale of meat, at Rs. 2 per annum. (4) For premises for the manufacture or preparation for sale of aerated water, at Rs. 2 per annum. (5) For premises for the manufacture, preparation for sale or sale of bread, at Re. 1 per annum. (6) For premises used for the manufacture, preparation for sale or sale of syrups, at Re. 1 per annum.
0 1 0	..	..	..	..	..	59	
..	..	..	..	..	..	60	
..	..	..	..	..	..	61	
..	..	..	..	..	..	62	
3 0 0	2	(m)	7 4 0	..	..	63	
..	..	..	..	..	..	64	
..	..	..	..	..	..	65	
..	..	..	..	..	..	66	
..	..	..	..	..	..	67	
50 0 0	..	..	..	..	..	68	
..	..	..	..	..	..	69	
..	..	..	..	..	..	70	
..	..	..	..	..	..	71	
..	..	..	..	..	..	72	
..	..	..	..	..	..	73	
..	..	..	..	*	..	74	* Dharat fee at Re. 0-0-6 per rupee on the sale proceeds of all articles including grain, vegetable and fruit and at Re. 0-0-3 per rupee on wood, timber, straw, coal and green fodder brought for sale within the limits of the committee.
..	..	..	..	..	..	75	
..	..	..	..	..	..	76	
10 2 3	32	{(m & n)=23 (a)=3 (l)=6}	3 9 0	..	..	77	
..	..	..	..	..	..	78	
..	8	(m) & (n)	10 0 0	..	..	79	
..	..	..	..	..	..	80	
..	..	..	..	..	..	81	
..	..	..	..	..	..	82	
..	..	..	..	..	..	83	
..	..	61 (f) 1 (l) 22 (l)	..	..	..	..
5 5 3	255	{9 (m) & (n) 7 (p) 151 (q) 4 (r)}	1 2 9	†	..	84	† Fee for the licensing of premises for sale or manufacture of sweets, aerated water, bread, meat, milk, at Re. 0-4-0 per year.

STATEMENT II-

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.	Uncontested.	Contested.	Average number of candidates per contested seats.	Average percentage of voters polled in contested wards.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
RAWALPINDI—contd.	Attock	85	Attock ..	8-9-24	..	..	..	..	..	..	..	..	..
		86	Hassan Abdal ..	20-1-24	..	..	..	..	..	..	..	..	..
		87	Fatehjang ..	29-1-24	..	..	..	..	..	..	..	1	(l)
		88	Makhad ..	14-11-29	..	..	..	..	..	..	..	..	..
		89	Tallagang ..	29-1-24	..	..	..	..	..	..	5 { (ll) 1 (j) 4 }	2	ll)
	Mianwali	90	Kallurket ..	10-11-28	2	2	2	91	(a)	74 { (a) 54 (j) 20 }	..	..	..
		91	Tandlianwala ..	16-9-24	..	..	..	..	..	2 { (h) }	1	..	(ll)
	Lyallpur	92	Toba Tek Singh. ..	5-1-24	..	..	..	..	(g)	..	..	16 { (p) 14 (ll) 2 }	..
		93	Lalian ..	29-2-24	..	..	..	..	..	..	..	..	..
		94	Shorkot ..	2-2-25	..	..	..	..	..	..	..	..	..
MULTAN	Multan	95	Ahmadpur ..	29-2-24	..	..	..	..	..	..	..	..	..
		96	Kahror ..	22-4-24	..	..	..	..	..	..	78 { (a) and (b) 3 (f) 2 (h) 4 (j) 3 (l) 1 (ll) 42 (m) 13 (x) 1 (p) 8 (q) 1 }	..	..
		97	Jalalpur Pir-wala.	30-9-24	..	..	..	..	..	..	31 { (h) 2 (ll) 17 (m) 6 (n) 3 (x) 3 }	..	..
		98	Mailsi ..	7-5-24	..	..	..	..	..	..	..	..	..
		99	Tulamba ..	13-8-24	..	..	..	..	(ll), (a)	6 { (ll) 4 (j) 1 (m) and (n) 1 }	..	..	..
		100	Dunyapur ..	24-11-24	..	..	..	..	..	..	22 { (ll) 16 (x) 6 }	8	..

EXECUTIVE POWERS—contd.

TIONS.	OFFENCES COMPOUNDED.					REMARKS:	
	Average amount of fine imposed on each person convicted.	Number of persons allowed to compound 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.		
15	16	17	18	19	20	3	21
Rs. A. P.			Rs. A. P.				
..	..	..	..	..	..	85	
..	..	..	..	..	..	86	
3 0 0	1	(l)	1 8 0	..	..	87	
..	..	..	..	..	..	88	
5 0 0	4	(ll)	1 8 0	..	..	89	
..	7 {	(m & n) 1 & (x) 6 }	0 9 0	..	..	90	
5 0 0	5 {	(ll) 1 (m & n) 4 }	3 8 0	..	..	91	
1 0 0	..	..	..	‡	..	92	† Tehbazari fee at the rate of Re. 0-0-6 per sq. ft. per day for the temporary or permanent occupation of any portion of a public street.
..	..	..	..	§	..	93	§ Fee paid by the purchasers and sellers at the rate of one anna per rupee for the use of market.
..	..	..	..	..	..	94	
..	..	..	..	||	..	95	|| Fee at the rate of— (1) 6 pies daily per 3 sq. yards on building materials. (2) Personal Town Rate unit increased from Re. 0-10-0 to Re. 0-12-0. (3) Property Town Rate at Rs. 12-8-0 % on the assessed annual value.
..	2) {	1 (l) 9 (m) 8 (p) 1 (q) 1 (x) }	62 11 0	..	..	96	
..	3	(x)	0 3 4	¶	..	97	¶ Fees on vehicles— Vehicles accommodating up to 15 passengers, at Re. 0-8-0 per trip. Vehicles accommodating up to 22 passengers, at Re. 0-12-0 per trip. Vehicles accommodating up to 34 passengers or more, at Re. 1 per trip. Tonga, at Re. 0-2-0 per trip. Car, at Re. 0-4-0 per trip.
..	..	..	..	**	..	98	** Tehbazari fee of Re. 0-2-0 per day from fish-sellers.
..	1	(m and n)	7 0 0	††	..	99	†† Fee on lorry was reduced from Re. 0-8-0 to Re. 0-6-0.
3 12 0	13 {	(ll) 7 (x) 6 }	4 4 7	††	..	100	†† The following fees are charged by the committee— 1. For temporary occupation of a public street for the deposit of building materials— At Re. 0-1-0 per day for any area of 24 sq. ft. or above. At Re. 0-0-6 per day for any area of less than 4 sq. ft. 2. Thara, takhtposh and wooden plank before the shops at rate of Re. 0-0-4 per sq. ft. per mensem, hawker, barber and shoemaker, etc., at Re. 0-4-0 per mensem.

STATEMENT II—

Division.	District.	Serial No. of Small Town.	Name of Small Town.	Date of constitution.	ELECTIONS.					SPECIAL ORDERS.	PROSECUTION		
					Number of seats.	Uncontested.	Contested.	Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Muzaffargarh	Muzaffargarh concld.	101	Kabirwala ..	22-4-24	..	..	..	..	..	..	..	..	..
Muzaffargarh	Muzaffargarh concld.	102	Kot Adu ..	3-8-25	..	..	..	..	(f)	81	{ (k) 48 (a) 1 (n) 21 (u) 9 (b) 1 (j) 1 }	1	(h) 1
D. G. Khan.	Muzaffargarh concld.	103	Daira Din Panah.	1-9-24	..	..	..	..	(a)	..	..	..	..
D. G. Khan.	Muzaffargarh concld.	104	Khairpur Sadat.	10-9-24	..	..	..	..	(r)	..	..	..	..
D. G. Khan.	Muzaffargarh concld.	105	Jatoi ..	10-9-24	..	..	..	..	(j), (g) and (o) and (g).	13	{ (l) 5 (h) and (j) 2 (a) 6 }	..	..
D. G. Khan.	Muzaffargarh concld.	106	Vahoa ..	28-2-25	..	..	..	..	..	..	..	..	..
D. G. Khan.	Muzaffargarh concld.	107	Kot Chhutta	27-2-25	..	..	..	..	(l), (l) and (u)	18	{ 5 (h) 13 (x) }	1	(h)
Total 1935-36				..	33	78	3·4	..	..	606	..	356	..
Total 1934-35				..	52	170	3·2	..	..	646	..	268	..

EXECUTIVE POWERS—concluded.

TIONS.		OFFENCES COMPOUNDED.				REMARKS.																																												
15	16	17	18	19	20	3	21																																											
Rs. A. P.		Rs. A. P.																																																
..	*	..	101	*Fee on vehicles—																																											
2 0 0	4	{ (h) 3 (m) 1 }	3 12 0	102	The following fees are charged by the committee—																																											
							<table border="1"> <thead> <tr> <th>Quality of plot.</th> <th>Area of plot.</th> <th>Rates charged for each plot.</th> </tr> </thead> <tbody> <tr> <td>I</td> <td>12' × 20'</td> <td>10 0 0</td> </tr> <tr> <td>II</td> <td>12' × 15'</td> <td>8 0 0</td> </tr> <tr> <td>III</td> <td>10' × 12'</td> <td>6 0 0</td> </tr> <tr> <td>IV</td> <td>9' × 12'</td> <td>2 0 0</td> </tr> <tr> <td>V</td> <td>8' × 12'</td> <td>1 8 0</td> </tr> <tr> <td>VI</td> <td>8' × 12'</td> <td>1 0 0</td> </tr> <tr> <td>VII</td> <td>8' × 12'</td> <td>0 12 0</td> </tr> <tr> <td>VIII</td> <td>8' × 12'</td> <td>0 8 0</td> </tr> <tr> <td>IX</td> <td>8' × 12'</td> <td>0 6 0</td> </tr> <tr> <td>X</td> <td>8' × 12'</td> <td>0 4 0</td> </tr> <tr> <td>For charpai</td> <td>4' × 6'</td> <td>0 3 0</td> </tr> <tr> <td>For chhabri</td> <td>4' × 4'</td> <td>0 2 0</td> </tr> <tr> <td>For jhula</td> <td>12' × 18'</td> <td>2 0 0</td> </tr> </tbody> </table>		Quality of plot.	Area of plot.	Rates charged for each plot.	I	12' × 20'	10 0 0	II	12' × 15'	8 0 0	III	10' × 12'	6 0 0	IV	9' × 12'	2 0 0	V	8' × 12'	1 8 0	VI	8' × 12'	1 0 0	VII	8' × 12'	0 12 0	VIII	8' × 12'	0 8 0	IX	8' × 12'	0 6 0	X	8' × 12'	0 4 0	For charpai	4' × 6'	0 3 0	For chhabri	4' × 4'	0 2 0	For jhula	12' × 18'	2 0 0
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For jhula	12' × 18'	2 0 0																																																
							(Occupation of public streets for three days only).																																											
..	1	(m) 1	5 0 0	103	Each plot of 96 square feet on the Qureshi-Jharkal Road within the Small Town's limits, at Re. 1-8-0 per half-year.																																											
..	104																																												
..	105																																												
..	106																																												
1 0 0	8	{ 3 (x) 5 (f) }	0 12 0	†	..	107	†Licence fees for premises for the sale of food-stuff, at Re. 0-1-0 to Re. 0-4-0 per mensem.																																											
1 13 6	608	..	4 5 8																																													
2 14 5	539	..	6 8 2																																													

Division.	District.	Serial No.	Name of Small Town.	TAXES AND TOLLS.							
				Property at assessment on annual value.	town-rate per cent. on the assessed annual value.	Personal units.	town-rate at assessment	Professional tax.	Tax on animals and vehicles.	Tax on dogs.	Terminal tax.
1	2	3	4	5	6	7	8	9	10	11	12
AMBALA.	Hissar ..	1	Budhlada	..	2,718	..	..	..	..	..	..
		2	Tohana	..	3,730	..	..	..	..	..	..
		3	Jakhal	..	1,027	..	..	..	..	..	..
		4	Kalanwala	..	..	..	..	..	..	..	..
		5	Mandi Dabwali	..	1,441	1,487	..	..	..	..	..
	Rotak ..	6	Mehm	..	2,654	..	..	..	..	..	..
		7	Hidayatpur Chhawni	..	3,599	32	..	..	..	..	..
		8	Sohna	..	..	2,873	..	..	..	..	..
	Gurgaon ..	9	Farrukhnagar	..	..	1,309	..	..	..	..	..
		10	Pundri	..	2,926	..	..	..	..	..	..
		11	Ladwa	..	3,693	..	..	..	..	..	..
	Karnal ..	12	Radaur	..	2,052	..	..	..	..	..	..
		13	Kharar	..	..	..	..	..	..	..	..
		14	Babyal	..	1,319	..	..	..	..	..	6,404
JULLUNDUR.	Kangra ..	15	Kangra	..	1	1,971	..	..	..	..	..
		16	Nurpur	..	..	3,069	..	..	..	..	..
		17	Palampur	..	..	1,631	..	..	..	..	..
	Hoshiarpur ..	18	Anandpur	..	1,295	..	..	..	..	..	..
		19	Dasuya	..	3,953	..	..	..	..	..	..
		20	Garhsankar	..	2,805	..	..	..	..	..	..
		21	Garhdiwala	..	2,037	..	..	..	..	..	..
		22	Hariana	..	1,960	..	..	..	..	..	..
		23	Jajjon	..	1,720	..	..	..	..	..	..
		24	Khanpur	..	1,202	..	..	..	..	..	..
		25	Miani	..	1,696	..	..	..	..	..	..
	Jullundur ..	26	Mukerian	..	..	..	..	..	..	..	7,648
		27	Shamchaurasi	..	1,630	..	..	..	..	..	..
		28	Una	..	2,685	..	..	..	..	..	..
		29	Alawalpur	..	2,258	..	..	..	..	..	..
	Ludhiana ..	30	Nawashahr	..	5,028	..	..	..	..	..	..
		31	Samrala	..	1,289	..	..	..	..	..	..
LAHORE.	Ferozepore ..	32	Dharam Kot	..	..	..	..	..	..	..	..
		33	Giddarbaha	..	..	..	..	..	..	..	..
		34	Guru Harsahai	..	..	..	..	..	..	..	7,652
		35	Pattoki	..	..	..	..	..	..	..	..
		36	Khudian	..	1,656	..	..	..	..	..	..
	Lahore ..	37	Ichhra	..	794	..	..	..	..	..	..
		38	Padhana	..	1,385	..	..	..	..	..	..
		39	Sur Singh	..	1,445	..	..	..	..	..	..
		40	Kot Rai Buta Mal cum Azamabad.	..	1,970	..	..	..	..	..	32,932
		41	Majithá	..	3,090	..	..	..	..	..	..
LAHORE.	Amritsar ..	42	Ramdas	..	114	1,315	..	..	..	..	..
		43	Sultanwind	..	..	5,268	..	..	..	..	..
		44	Sujanpur	..	..	2,174	..	..	..	..	..
	Gurdaspur ..	45	Sirigobindpu	..	652	3,009	..	..	..	..	..
		46	Fatehgarh	..	3,561	305	..	..	..	..	..
		47	Narot Jaima Singh	..	..	1,104	..	..	..	..	..
		48	Dhariwal	..	6,320	..	..	..	..	..	..
		49	Qadian	..	4,325	..	..	..	..	..	..
		50	Daska	..	..	667	..	..	..	..	..
LAHORE.	Sialkot ..	51	Mitranwali	..	1,176	..	..	..	..	..	..
		52	Begowala	..	..	2,188	..	..	..	..	..
		53	Sambrial	..	..	2,552	..	..	..	..	..
		54	Bhopalwala	..	..	857	..	..	..	..	..
		55	Sahowala	..	..	1,352	..	..	..	..	..
		56	Jamke	..	407	1,736	..	..	..	..	..
		57	Chawinda	..	..	1,893	..	..	..	..	..
		58	Kelaswala	..	..	830	..	..	..	..	..
		59	Killa Sobha Singh	..	..	1,746	..	..	..	..	..
		60	Buddomalli	..	..	2,202	..	..	..	..	..
		61	Dand	..	..	347	..	..	..	..	..

LICENSE FEES.												General grants and contribution.	
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.	Pounds.	Rs.
..	18	21	39	451	22	..	..	116	2	..	..	..	..
100	..	..	..	136	1,111	..	..	885	310	..	..	..	..
113	..	..	..	100	15	..	..	224	26	363	75	1	300
..	..	..	..	108	1,182	17	49	..	..	266	..	..	300
..	..	..	..	..	258	279	..	..	2,231	300	..	..	237
113	..	..	..	..	293	91	70	2	140	14	..	..	612
..	..	..	..	..	113	173	..	..	763	12	..	15	400
..
..	..	..	..	293	644	17,790	92	4,540	..	678	97	..	1,591
18	70	29	99	119	4,126	..	2,153	12,097	..	217	225	..	1,450
..	..	..	18	133	12	..	..	1,877	..	480	..	..	..
..	..	..	180	803	..	..	..	5,093	..	140	..	..	..
99	..	..	..	519	2,92	..	..	..	2,285	533	..	..	..
..	..	..	..	..	106	505	..	..	..	1,363	..	5	15
..	..	..	..	88	32	1,191	..	4,825	..	322	4	..	..
..	..	12	12	..	..	2	..	975	..	98	67	..	100
..	..	..	..	95	..	116	..	..	10,566	166	..	61	2,350
..	..	..	..	..	..	509	..	296	472	22	..	..	..
..
15	74	..	66	93	2,220	..	..	328	1,732	174	..	..	..
24	..	..	89	311	4,529	..	..	..	5,628	740	..	..	..
..	..	..	24	46	26	..	..	..	118	..	..	..	40
9	8	96	113	187	..	..	..	..	4,342	43	..	..	261
335	16	..	881	472	3,095	..	..	50	2,253	138	..	459	1,000
..	..	..	..	66	..	..	..	..	..	..	..	..	..
40	..	..	40	25	..	..	..	..	8	40	..	..	..
..	..	..	..	774	..	..	..	..	2,896	51	..	..	24
..	..	..	..	..	27	..	..	..	1,089	..	117	4	486
..	..	12	12	168	955	..	..	..	403	..	..	..	..
..	..	..	..	..	..	..	..	..	..	15	75	..	..
..	..	..	..	..	323	..	..	..	..	..	..	..	..
120	22	..	142	..	4,931	..	..	515	8,644	1,129	..	23	1,641
..	12	..	12	..	2,390	9	1	15,285	2,311	399	..	..	..
..	..	..	..	..	..	..	..	..	18	63	..	35	..
10	..	..	..	20	..	..	..	..	..	..	..	..	401
..	..	..	..	30	..	..	..	..	..	..	..	..	..
..	..	..	..	..	153	14	..	1	1,695	888	369	..	1,441
..	..	..	..	..	33	..	..	..	1,734	945	572	1	..
23	9	..	9	..	..	..	..	..	475	..	..	..	..
..	29	147	109	322	471	..	..	..	1,846	46	289	..	..
..	..	..	..	..	159	5	..	..	17	105	418	68	..
..	..	..	..	..	15	..	..	..	1,541	176	..	4	..
..	..	..	..	..	..	..	..	..	..	127	367	..	47
..	..	..	..	..	210	152	..	..	..	..	272	..	..
..	..	..	..	..	..	..	..	..	..	66	..	..	..
..	..	..	..	..	..	82	..	..	..	..	195	..	46
27	..	..	..	..	264	30	..	..	..	104	..	396	500
..	..	..	27	56	28	..	..	..	..	18	70	10	392
,156	639	731	10,055	14,890	57,789	3,436	26,177	1,59,033	46,222	9,485	1,376	..	25,064
,108	767	606	9,033	18,232	68,400	6,317	35,309	1,79,361	29,730	9,792	1,097	..	32,961

Serial No.	Rents, etc.	INCIDENCE OF TAXATION PER HEAD.										RECOVERABLE ARREARS AT THE END OF THE YEAR, i.e., DIFFERENCE BETWEEN DEMANDS AND COLLECTIONS AS SHOWN IN THE A AND RENT REGISTERS.			
		Loans.	Total.	Opening Balance.		Grand Total.		Expenditure.		Closing Balance.		Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.	39
s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	33
95	..	1,596	691	2,287	1,877	480	0 6 5	0 9 8	310	289	62				
143	..	3,650	688	4,338	3,299	1,039	0 4 0	0 9 0	1,019	52	63				
98	..	6,419	793	7,212	6,646	566	1 3 7	1 3 9	1,445	1,483	64				
30	..	5,935	607	6,544	5,588	956	0 12 4	1 1 1	2,179	405	65				
113	..	6,563	1,414	7,877	6,575	1,302	0 12 9	0 15 0	1,508	2,656	66				
183	..	10,184	763	10,983	10,138	845	1 9 3	1 10 9	..	246	67				
4	..	2,592	880	3,472	1,771	1,707	0 4 2	0 4 9	1,589	174	68				
2,040	..	42,021	2,626	44,647	43,109	1,538	2 3 2	5 1 6	170	1,597	69				
471	..	23,158	11,260	34,418	31,511	2,908	0 10 3	1 14 9	3,325	3,196	70				
60	..	6,044	373	6,417	5,124	1,293	0 10 6	0 11 0	3,536	2,040	71				
103	..	8,071	1,783	9,854	9,140	714	0 14 10	1 7 3	114	1,914	72				
218	..	6,391	3,871	10,262	5,734	4,527	0 6 11	2 4 0	457	872	73				
33	..	2,364	1,674	4,038	3,745	293	0 2 1	0 5 10	662	2,586	74				
12	..	9,010	1,150	11,060	10,172	888	0 13 7	1 2 10	4,400	20	75				
154	..	2,895	430	3,325	3,059	266	0 3 8	0 3 9	855	..	76				
905	..	16,736	979	17,715	16,489	1,226	0 6 4	0 6 11	3,713	1,581	77				
..	..	2,463	267	2,730	2,520	210	0 5 3	0 7 6	1,769	9	78				
2,241	..	23,665	3,355	27,020	24,480	2,540	6 8 2	7 6 10	2,003	2,465	79				
314	..	32,550	10,332	42,882	37,919	4,963	5 0 7	6 3 7	840	1,740	80				
112	..	4,001	475	4,476	4,060	16	0 12 8	0 13 1	2,513	393	81				
282	..	8,160	1,390	9,550	6,943	2,607	1 0 0	1 0 11	244	111	82				
190	..	5,143	4,013	9,156	3,887	5,269	0 10 10	0 11 5	2,290	799	83				
538	..	19,110	4,499	23,609	19,403	4,206	1 15 9	2 13 6	2,014	24	84				
101	105	816	478	1,294	971	323	0 4 4	0 4 8	610	..	85				
2,927	..	7,382	9,013	16,395	5,455	10,940	0 3 6	0 4 2	400	..	86				
27	..	3,656	1,332	4,988	4,469	519	0 3 9	0 6 4	1,045	25	87				
8	..	2,003	709	2,712	2,025	687	0 5 0	0 5 2	700	..	88				
118	..	4,545	1,511	6,056	5,675	381	0 7 2	0 9 8	5,000	25	89				
14	..	1,431	99	1,530	1,239	291	0 3 5	0 4 5	962	124	90				
7,486	..	56,992	12,499	69,493	38,669	30,822	3 15 3	4 12 7	..	..	91				
342	..	44,850	14,771	59,621	41,201	18,420	3 12 9	4 3 4	4,119	11,986	92				
25	..	2,287	341	2,628	2,294	334	0 7 6	0 10 6	1,468	45	93				
1,273	..	4,767	1,273	6,040	4,881	1,159	0 6 6	0 11 10	175	..	94				
19	..	1,868	721	2,589	1,926	1,636	0 3 3	0 3 4	5,000	..	95				
272	..	12,907	3,788	16,695	13,086	3,609	1 1 3	1 1 7	712	140	96				
221	..	5,928	1,080	7,008	6,047	961	0 7 4	0 7 6	1,839	1,344	97				
112	..	4,308	755	5,058	4,011	1,047	0 14 6	1 3 9	1,894	115	98				
5,413	..	10,528	3,623	14,151	3,811	10,340	0 9 5	0 10 0	1,971	356	99				
33	..	2,859	1,571	4,430	3,149	1,281	1 2 1	1 2 1	..	100					
33	..	2,430	1,187	3,617	2,210	1,407	0 5 11	0 5 11	187	..	101				
39	..	9,369	3,364	12,733	10,023	2,710	1 11 5	1 12 6	..	..	102				
30	..	1,595	683	2,278	1,591	687	0 10 1	0 10 1	1,096	..	103				
6	..	1,893	36	1,929	1,650	279	0 11 10	0 11 10	342	..	104				
..	..	2,895	413	3,308	2,538	770	0 10 5	0 10 9	1,194	13	105				
..	..	1,966	275	2,241	1,803	438	0 4 0	0 5 7	198	..	106				
436	..	2,325	823	3,148	2,295	853	0 7 3	0 7 11	550	150	107				
51,981	115	7,95,886	2,68,966	10,64,852	7,60,610	3,04,242	0 13 4	1 0 1	1,64,164	64,859					
55,155	105	9,19,917	2,78,812	11,98,729	8,83,945	3,14,784	0 15 2	1 2 3	1,70,561	70,083					

		GENERAL AND MISCELLANEOUS.										
DIVISION.	District.	Name of Small Town.			Secretary and office establishment.	Contingencies.	Provident fund and gratuities.	Burning and burial of paupers.	Fairs.	Lepers and lunatics.	Miscellaneous.	Total.
		1	2	3								
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA.	Hissar ..	1	Budhlada ..	..	1,022	29	..	4	..	..	1,124	2,179
		2	Tohana ..	..	388	237	34	15	..	75	301	1,050
		3	Jakhal ..	..	434	12	..	..	..	..	187	633
		4	Kalanwali ..	..	240	5	..	..	..	..	580	825
		5	Mandi Dabwali ..	..	1,452	200	..	..	..	..	703	2,355
JULLUNDUR.	Rohtak ..	6	Mehm ..	..	445	138	..	..	..	..	301	884
	Gurgoan ..	7	Hidayatpur Chhawni ..	..	964	191	19	36	..	72	258	1,540
		8	Sohna ..	..	494	45	22	..	..	59	389	1,009
		9	Farrukh Nagar ..	..	602	163	..	..	..	..	85	850
	Karnal ..	10	Pundri ..	..	277	202	..	..	..	..	320	799
		11	Ladwa ..	..	378	26	..	..	..	..	618	1,022
		12	Radaur ..	..	127	6	..	..	..	..	216	349
	Ambala ..	13	Kharar ..	..	1,752	20	10	15	..	25	850	2,672
		14	Babyal ..	..	491	52	..	..	7	5	30	585
	Kangra ..	15	Kangra ..	..	349	82	24	..	..	..	697	1,152
		16	Nurpur ..	..	422	295	28	22	..	..	225	992
		17	Palampur ..	..	524	135	..	..	..	..	140	799
	Hoshiarpur ..	18	Anandpur ..	..	412	41	..	..	38	36	100	627
		19	Dauya ..	..	943	11	..	10	..	..	594	1,558
		20	Garhshankar ..	..	580	164	..	..	..	..	744	753
		21	Garhdiwala ..	..	338	67	..	..	..	..	348	794
		22	Hariana ..	..	618	146	..	..	..	..	30	681
		23	Jaijon ..	..	494	22	..	..	..	..	165	499
		24	Khanpur ..	..	315	184	..	..	..	..	..	649
		25	Miani ..	..	566	83	..	..	..	..	..	1,520
		26	Mukerian ..	..	1,227	85	..	9	..	26	173	785
		27	Shamchaurasi ..	..	399	187	..	..	..	..	199	709
		28	Una ..	..	600	12	..	6	..	44	47	960
	Jullundur ..	29	Alawalpur ..	..	426	..	..	..	..	..	534	1,149
		30	Nawashahr ..	..	564	513	..	..	..	72	..	859
	Ludhiana ..	31	Samrala ..	..	489	245	..	..	..	..	125	5,019
	Ferozepore ..	32	Dharamkot ..	..	2,685	380	378	..	..	..	1,576	4,510
		33	Giddarbaha ..	..	2,302	630	654	11	50	..	802	3,357
		34	Guru Harsahai ..	..	1,394	568	64	..	..	495	836	10,396
LAHORE.	Lahore ..	35	Pattoki ..	..	6,987	2,854	296	9	..	..	250	896
		36	Khudian ..	..	420	184	26	..	..	..	266	420
		37	Padhana ..	..	420	..	..	..	..	..	..	780
		38	Iehhra ..	..	495	80	..	..	..	..	205	435
		39	Sur Singh ..	..	240	195	..	..	..	..	..	999
		40	Kot Rai Buta Mal-cum-Azamabad ..	..	506	150	45	..	..	..	298	1,269
	Amritsar ..	41	Majitha ..	..	..	..	..	..	..	..	..	987
		42	Ramdas ..	..	987	..	..	..	..	..	245	855
		43	Sultanwind ..	..	468	64	30	..	..	..	16	813
	Gurdaspur ..	44	Sujanpur ..	..	716	81	..	..	..	810	..	1,122
		45	Sirigobindpur ..	..	518	100	..	..	..	100	546	1,421
		46	Fatehgarh ..	..	432	21	..	..	..	38	631	867
		47	Narot Jaimal Singh ..	..	615	176	..	..	..	..	630	2,190
		48	Dhariwal ..	..	667	..	..	..	..	..	..	1346
		49	Qadian ..	..	952	363	97	..	..	..	..	..
	Sialkot ..	50	Daska ..	..	..	..	..	..	..	..	1,346	842
		51	Miranwali ..	..	578	254	..	..	..	..	4	468
		52	Begowala ..	..	300	73	..	..	..	..	95	603
		53	Sambrial ..	..	300	303	..	..	..	..	..	702
		54	Bhop Iwala ..	..	430	157	40	..	..	..	..	311
		55	S-howala ..	..	311	..	..	..	..	..	..	602
		56	Jamke ..	..	398	61	20	..	..	..	..	823
		57	Chawinda ..	..	494	329	..	..	..	..	123	1,043
		58	Kalaswala ..	..	349	12	..	..	..	..	..	546
		59	Killa Sobha Singh ..	..	324	12	54	..	..	..	190	643
		60	Baddomalhi ..	..	360	43	20	..	..	..	240	629
		61	Daud ..	..	300	29	..	..	..	..	300	99

ded.

LAHORE—concluded.	DIVISION.	SANITATION.		WATER-SUPPLY.		MEDICAL, INCLUDING PLAQUE AND VACCINATION.			EDUCATION.		
		15 Total.		Establishment and con- tingencies.		Establishment and con- tingencies.		Establishment and con- tingencies.		Establishment and con- tingencies.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Re.	Rs.	Rs.	Rs.
	Sis. ci.	423 839	..	..	..	..	..	..	100	..	..
	Gr.	1,750 2,070 1,977 1,786 342	.. .. .. .. ..	27 .. .. .. ..	.. .. .. .. ..	370 120 139 998 8	.. 44 .. 563 ..	370 164 139 1,561 8	882 1,021 1,062 1,433 425	.. .. .. 26 ..	882 1,021 1,062 1,459 425
	Sh.	8,111 4,373 1,730 2,290 1,138	2,083 351 .. 93 438	1,183 69 73	3,269 420 .. 93 511	1,005 3,794 59 197 504	.. 1,050 17	1,005 4,844 59 197 521	3,950 9,606 120 1,000 378	.. 710	3,950 10,316 120 1,000 378
	Gr.	1,840 1,241 690 , 023 759	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	90 377 .. 452 93	.. .. 23 72 ..	90 377 23 524 93	.. 4,843 1,015 3,664 299	.. .. .. .. ..	.. 4,843 1,015 3,664 299
	Sh.	4,506 7,348 668 2,322 2,163	2,373 2,336 .. 24 1	1,751 929 6 34 ..	4,124 3,265 6 58 1	403 4,081 40 223 262	2,400 .. 36	2,803 4,081 6 223 262	1,168 3,450 .. 1,620 305	2,000	3,168 3,450 .. 1,620 305
	Ra.	3,703	..	..	..	900	..	900	3,395	..	3,395
	At.	160 1,967 1,406 578 1,080	188 666 1,103	.. .. .. .. 1,103	188 .. 120 137 129	25 338 .. 137 ..	.. .. 8	25 338 128 137 129	.. .. 144 .. 563	.. .. .. .. ..	.. .. .. 147 563
	M.	236	..	..	..	24	..	24	..	..	..
	Lj.	7,860 9,036	3,010 3,396	643 3,395	3,653 6,791	598 3,942	311 ..	909 3,942	5,732 8,15	101 158	5,833 8,373
	JH.	565 1,253 719	.. .. ..	.. .. ..	.. .. ..	34 43 ..	21	55 43 ..	.. .. 387	.. .. ..	.. .. 387
	M.	3,561 2,565 2,089 1, 62 750 1,037	.. .. .. .. ..	.. .. .. .. ..	.. 200 14	461 .. .. .. ..	.. 200 14	461 4,397 400 .. ..	.. 52 .. .. ..	.. 4,449 400	
	M.	3,825 475 58, 993	14 .. .. ..	.. .. .. ..	14	143 3 .. 75	.. 3	143 3 .. 75	300 100 .. ..	.. 300	
	D.	276 441	418 ..	.. ..	418 ..	43 13	.. ..	43 13	.. 527	.. 13	.. 540
		1,83,349	19,214	8,778	27,992	39,831	6,127	45,958	1,06,672	6,376	1,13,048
		2,01,900	22,910	12,270	35,180	44,283	10,365	54,648	1,42,879	10,637	1,53,516

WATCH AND WARD.			MARKETS AND SLAUGHTER HOUSES.						ROADS.						GRAND TOTAL.	Serial No. of Small Town.
Establishment.	Other charges.	Total.	Establishment and contingencies.	Works and equipment.	Total.	Gardens and roadside trees.	Pounds.	Establishment and contingencies.	Works and plant.	Total.	Street lighting.			GRAND TOTAL.	3	
25	26	27	28	29	30	31	32	33	34	35	36			GRAND TOTAL.	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			GRAND TOTAL.	3	
618	..	618	..	..	36	..	..	..	..	31	111	1,807	62		
826	..	826	36	..	36	..	..	131	..	131	398	3,299	63		
950	..	950	48	..	48	..	48	60	605	665	681	6,646	64			
..	..	..	..	1	1	13	71	..	..	46	499	5,588	65		
1,501	..	1,501	41	..	41	..	..	..	..	..	595	6,575	66		
1,400	6	1,406	90	5	95	..	..	..	617	617	1,155	10,138	67		
340	..	340	..	..	..	..	..	..	..	..	..	1,771	68		
2,54	..	2,054	135	15	150	1,069	111	713	5,669	6,382	3,241	43,109	69			
1,908	208	2,116	24	..	24	250	..	364	1,615	1,979	2,440	31,512	70			
809	..	809	72	..	72	..	..	..	175	175	163	5,124	71		
1,061	..	1,061	58	415	473	..	..	24	1,783	1,807	1,004	9,184	72		
700	..	700	56	28	84	176	..	65	..	65	845	5,736	73			
352	15	367	..	72	72	..	..	..	20	20	267	3,745	74		
451	..	451	..	..	..	..	..	..	63	63	752	10,172	75		
346	14	360	..	..	..	..	..	..	..	..	..	3,059	76		
1,277	..	1,277	..	566	566	..	12	..	480	225	705	1,718	16,489	77		
636	..	636	..	..	..	..	..	..	..	..	..	2,520	78		
901	54	955	98	52	150	373	..	240	708	948	1,323	24,480	79			
1,621	37	1,658	331	38	369	1,627	..	481	4,385	4,816	2,272	37,919	80			
784	..	784	..	39	39	..	..	..	13	13	20	4,060	81		
528	..	528	26	..	36	..	..	..	..	..	691	6,443	82		
..	..	..	..	..	..	..	..	..	..	..	337	3,887	83		
2,853	..	2,853	146	..	146	..	..	2,169	..	2,169	3,065	19,403	84		
..	..	..	..	..	..	..	..	..	..	..	100	971	85		
..	..	886	72	..	72	..	..	121	..	121	703	5,455	86		
..	..	..	96	..	96	..	..	70	..	86	156	102	4,469	87	
..	..	..	96	91	187	92	..	498	..	..	498	136	2,025	88	
..	..	..	..	..	..	..	..	..	..	..	92	1,239	90		
1,520	70	1,590	60	129	191	1,597	..	1,339	6,584	7,923	2,512	38,669	91			
2,062	17	2,079	62	..	191	2,818	205	643	253	896	1,796	41,201	92			
191	..	191	..	266	266	..	..	..	340	340	277	2,294	93		
728	..	728	..	..	..	..	..	..	1,238	1,238	462	4,881	94		
245	..	245	..	..	..	..	..	..	..	..	135	1,926	95		
932	..	932	62	97	159	130	73	..	746	746	723	13,086	96			
708	..	708	24	..	24	..	155	..	31	31	586	6,047	97			
504	..	504	60	..	60	..	..	..	..	..	595	4,011	98		
569	..	569	..	..	..	..	147	..	..	..	415	3,811	99		
299	4	303	..	48	48	..	146	..	672	672	149	3,149	100			
168	..	168	..	11	11	..	..	..	117	117	128	2,210	101		
792	..	792	85	494	579	149	108	..	..	..	1,084	10,023	102		
336	..	336	..	..	..	..	132	..	..	..	190	1,591	103		
372	..	372	..	..	..	..	..	..	..	..	324	1,650	104		
476	..	476	..	..	..	..	..	..	..	..	370	2,538	105		
297	..	297	24	..	24	..	134	..	..	..	..	1,803	106		
210	..	210	..	..	..	..	..	..	..	..	85	2,295	107		
75,420	791	76,211	3,806	3,253	7,059	11,034	4,161	13,212	49,100	62,312	55,345	7,60,659				
80,920	807	81,727	3,922	2,200	6,122	11,894	5,078	14,097	60,346	74,443	67,407	8,83,945				





