

BKR No. 3
of 1942

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REPORT
ON THE WORKING OF
SMALL TOWNS
IN THE
PUNJAB
DURING THE YEAR
1939-40.

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Lahore :
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB,
1942.

Price : Re. 0-4-0 or 5d.



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**Proceedings of the Punjab Government in the Local Government
(Small Towns) Department, No. 2433-Bds.-41/40520, dated
24th July, 1941.**

READ—

THE annual Administration Report on Small Towns for the year 1939-40.

1.—NUMBER AND CONSTITUTION.

The number of small towns during the year decreased from 104 to 99 owing to the conversion of the small towns of Zafarwal, Begowal and Daska in the Sialkot district into notified area committees and the abolition of the small towns of Ichhra and Shahdra in Lahore and Sheikhupura districts, respectively. The Lahore division has again the highest number of small towns, while Simla, Jhelum and Montgomery districts have none. The town committees of Narot Jaimal Singh, Daud and Lalamusa continued under suspension. The total population of small town areas was 435,517 and the number of members 648 including 515 elected and 133 nominated of whom 42 were officials. All town committees have elected presidents, 29 of them are, however, officials.

2. General elections were held in 33 small towns, and 152 out of 209 seats were contested. At Ladwa and Kharar in the Ambala division all the seats were keenly contested and 92.8 per cent of voters went to the polls at the former place. In the Lahore and Rawalpindi divisions also most of the seats were contested and the elections created a good deal of local interest.

3. The number of meetings held during the year was on the whole satisfactory, though the number of those adjourned for want of quorum was perhaps high, being about 10 per cent. The town committee of Chuharkana Mandi, in the Lahore Division, has been reported to be notorious for adjournments.

2.—GENERAL AND SPECIAL ORDERS.

The number of special orders issued under section 35 of the Small Towns Act, increased from 801 in the previous year to 897. Town committees in the Multan division still continue to maintain the distinction of issuing the highest number (548) of general orders. In the Lahore division, town committees have been reported to be generally averse to making general orders. On the whole the use of powers under section 35 of the Act cannot be said to be adequate and orders framed by committees for the control of building operations and articles of food and drink have not been strictly enforced.

3.—INCOME AND EXPENDITURE.

It is somewhat gratifying to note that the total income of small towns during the year increased from Rs. 7,75,539 to Rs. 9,38,397 the increase being mainly under "octroi." Only a few small towns, however, took steps to explore fresh avenues of income perhaps for fear of incurring the displeasure of the electorate. No new tax was levied by any of the town committees in the Lahore division and none of the town committees in the Ambala division raised the unit of personal town rate or increased the number of assessees. The main financial achievement of town committees on the whole has, therefore, been to keep the expenditure within their income.

2. Government observe that sufficient attention is not being paid to the recovery of arrears. In the Ambala division slow progress in this direction may be accounted for by famine conditions which materially affected the paying capacity of assessees. Elsewhere personal differences among members and even their unwillingness to help have hampered recovery. Arrears in the Hoshiarpur district for instance have gone up from Rs. 29,326 in the previous year to Rs. 32,859. Similarly in the Lahore division committees have heavy arrears and members continue to show favour to their friends and electors and shirk their responsibilities.

3. Expenditure during the year increased from Rs. 8,00,366 to Rs. 8,78,538. Of course where funds are available committees endeavour to provide money for various objects specified in the Act, but most of them have tiny budgets and are unable to make any large scale improvements.

4.—SUPERVISION AND CONTROL.

As usual most of the small towns were inspected by the Deputy Commissioners or their assistants or by the Inspectors of Local Bodies. Little interference by the Deputy Commissioners was found necessary except that the Deputy Commissioners, Rohtak and Gurgaon, had to take action under section 11 of the Act to retrench certain unnecessary posts in the town committees of Mehm and Farrukhnagar.

5.—GENERAL.

There has been no real progress in small town administration during the year under report and the remarks recorded in the last year's review hold good with equal force for the current year. It is perhaps doubtful whether there will be any improvement until the electorate becomes sufficiently educated to feel the need of efficient administration and to be prepared to pay for it. The elected representatives are also partly to blame for slackness in the realization of taxes and other dues which is mostly on account of the fact that they do not wish to displease their electors by being strict in effecting recoveries. It is a matter for regret that such factors should have combined to clog the wheels of small town administration and prevent rapid improvements.

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

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

By order of the Punjab Government,

SAIDULLAH KHAN,

Secretary to Government, Punjab,

Medical and Local Government Departments.

Abstract of statements I and II of the Small Towns Returns for the year 1939-40.

I. Number of Small Towns .. .	101
Population (Census or 1931) .. .	435,517
Particulars regarding Presidents—	
Non-official .. .	68
Official .. .	29
Particulars regarding members—	
Elected .. .	515
Appointed by name .. .	91
Appointed by office .. .	42
Number of meetings held .. .	1,596
Number of meetings adjourned for want of quorum .. .	142
II. Elections—	
Number of seats—	
Uncontested .. .	57
Contested .. .	152
Average number of candidates per contested seat .. .	3
Special Orders—	
Number of special orders issued under section 35 .. .	897
Prosecutions—	
Number of persons convicted for breach of general and special orders .. .	304
Average amount of fine imposed on each person convicted .. .	2-1-6
Offences compounded—	
Number of persons allowed to compound offences under section 44 .. .	468
Average amount accepted in each case by way of composition .. .	2-6-3

**Abstract of Statement III of the Small Towns Returns for the
year 1939-40.**

INCOME.

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

Total for the year 1939-40. *Total for the year 1938-39.*

Particulars.

	Rs.	Rs.
TAXES AND TOLLS—		
Property town rate	1,00,658	96,776
Personal town rate	1,09,102	1,31,961
Profession tax	7,746	2,672
Tax on animals and vehicles	958	2,021
Tax on dogs	8	13
Terminal tax	99,632	1,04,367
Ostroï	88,404	21,454
Local rate	1,627	13,959
Other taxes	30,100	17,351
Total	4,38,235	3,90,574
LICENSE FEES—		
Vehicle licenses	2,329	2,653
Licenses for premises for sale, etc., of articles of food or drink	7,824	5,370
Licenses for store-houses for explosives, petroleum, etc.	1,070	1,047
Licenses for yards or depôts for trade—hay, straw, coal, etc.	878	690
Total	12,101	9,760
Slaughter-house and market fees	17,417	16,827
Other miscellaneous fees	71,018	69,013
Medical fees and contributions	6,951	6,433
Education fees and contributions	30,624	27,123
Rents	1,39,762	1,32,664
Sale-proceeds	1,39,747	62,537
Pounds	9,540	8,176
Fines	1,386	3,653
General grants and contributions	36,142	21,814
Miscellaneous	35,369	26,546
Loans	105	419
Total Income	9,38,397	7,75,539
OPENING BALANCE	2,65,498	2,98,285
GRAND TOTAL	12,03,895	10,73,824
EXPENDITURE	8,78,540	8,00,365
CLOSING BALANCE	3,25,355	2,73,459
Rs. A. P.		Rs. A. P.
Incidence of taxation per head—		
Of taxes	1 0 1	0 13 9
Of total taxation, i.e., taxes and fees	1 7 6	1 1 1
Recoverable arrears at the end of the year, i.e., difference between demands and collections as shown in the tax and rent registers—		
Taxes	1,99,418	Rs. 1,97,887
Rents	74,299	69,283

Abstract of statement IV of the Small Towns Returns for the year 1939-40.

EXPENDITURE.

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

<i>Particulars.</i>		<i>Total for the year 1939-40.</i>	<i>Total for the year 1938-39.</i>
	Rs.	Rs.	
General and Miscellaneous—			
Secretary and office establishment	..	91,914	91,371
Contingencies	..	29,547	27,607
Provident fund and gratuities	..	6,257	5,533
Burning and burial of paupers	..	469	252
Fairs	..	4,924	5,699
Lepers and Lunatics	..	3,629	4,323
Miscellaneous	..	1,21,021	55,554
	Total	2,57,761	1,90,839
Conservancy and Sanitation—			
Establishment and contingencies	..	1,65,760	1,59,080
Works and plant	..	16,169	22,381
	Total	1,81,929	1,81,461
Water-supply—			
Establishment and contingencies	..	17,057	12,796
Works and plant	..	9,380	18,084
	Total	26,437	30,881
Medical including Plague and Vaccination—			
Establishment and contingencies	..	41,814	36,417
Works and equipment	..	5,862	11,884
	Total	47,176	48,301
Education—			
Establishment and contingencies	..	1,18,739	97,292
Works and equipment	..	18,089	28,535
	Total	1,31,828	1,25,827
Watch and Ward—			
Establishment	..	71,172	72,638
Other charges	..	810	1,306
	Total	71,982	73,944
Markets and slaughter-houses—			
Establishment and contingencies	..	4,543	4,442
Works and equipment	..	1,105	1,472
	Total	5,648	5,914
Gardens and roadside trees			
	..	11,711	12,640
Pounds	..	4,882	3,947
Roads—			
Establishment and contingencies	..	8,774	8,843
Works and plant	..	66,784	58,831
	Total	75,508	66,674
Street lighting			
	..	63,676	60,488
	GRAND TOTAL	8,78,538	8,00,866

STATEMENT I--COMPOSITION.

Division.	District.	Serial No. of Small Town Committee.	Name of Small Town Committee.	Population (1931).	PARTICULARS AS TO PRESIDENT.		PARTICULARS AS TO MEMBERS.				AVERAGE PERCENTAGE OF ATTENDANCE.					
					Non-official.	Official.	Elected.	Appointed.	By name.	By office.	Total.	Number of meetings held.	Number of meetings adjourned for want of quorum.	All members.	Serial No. of Small Town Committee.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	3
AMBALA.	Hissar ..	1	Budhlada ..	4,037	1	..	6	1	..	7	12	2	81	..	81	81
		2	Tohana ..	7,463	1	..	6	..	1	7	13	..	73	77	75	75
		3	Jakhal ..	750	..	1	4	..	1	5	11	..	71	91	81	81
		4	Kalanwali ..	1,157	..	1	4	..	1	5	16	..	86	63	74	74
		5	Dabwali ..	4,044	1	..	4	1	..	5	19	1	78	..	78	78
	Rohtak ..	6	Mehm ..	9,079	1	..	8	2	..	10	18	1	81	..	81	81
		7	Hidayatpur Chhawni ..	7,208	..	1	7	1	1	9	20	..	69	100	72	72
		8	Sohna ..	5,667	1	..	6	2	..	8	11	..	78	..	78	78
	Gurgaon ..	9	Farrukh Nagar ..	4,894	1	..	6	2	..	8	10	..	86	..	86	86
		10	Pundri ..	6,053	1	..	6	2	..	8	15	..	71	..	71	71
JULLUNDUR.	Karnal ..	11	Ladwa ..	3,154	1	..	5	1	..	6	16	..	85	..	85	85
		12	Radaur ..	2,915	1	..	5	1	..	6	17	..	90	..	90	90
		13	Kharar ..	4,854	1	..	6	1	..	7	21	2	67	..	67	67
	Ambala ..	14	Babyal ..	4,129	1	..	7	1	..	8	20	3	79	..	79	79
		15	Kangra ..	3,527	1	..	5	1	..	6	17	1	87	..	87	87
	Kangra ..	16	Nurpur ..	3,766	1	..	5	1	..	6	24	..	95	..	95	95
		17	Palampur ..	860	1	..	4	1	..	5	15	1	82	..	82	82
	Hoshiarpur ..	18	Dasuya ..	7,562	1	..	6	..	1	7	21	..	72	62	71	71
		19	Garhshankar ..	6,185	1	..	6	1	1	8	14	..	74	86	76	76
		20	Garhdiwala ..	3,452	1	..	5	1	..	6	15	..	86	..	86	86
		21	Hariana ..	5,971	..	1	5	2	1	8	14	..	68	44	66	66
		22	Jaijon ..	2,405	1	..	4	1	..	5	16	..	93	..	93	93
		23	Khanpur ..	2,846	1	..	4	1	..	5	16	..	79	..	79	79
		24	Miani ..	5,125	1	..	6	1	1	5	16	..	80	53	77	77
		25	Mukerian ..	3,633	..	1	4	..	1	6	19	..	81	32	73	73
		26	Shamchurasi ..	3,186	1	..	5	..	2	8	16	3	79	53	73	73
LAHORE.	Jullundur ..	27	Una ..	4,398	..	1	6	..	..	..	..	..	77	..	77	77
		28	Alawalpur ..	4,835	1	..	6	1	..	7	14	..	96	..	96	96
		29	Nawashehr ..	7,153	1	..	6	2	..	8	20	..	..	..	..	29
		30	Samrala ..	2,535	..	1	4	..	1	5	19	5	88	84	87	30
		31	Dharamkot ..	6,779	..	1	1	1	1	9	20	1	82	50	78	31
Amritsar ..	Ferozepore ..	32	Giddarbaha ..	3,636	..	1	..	5	..	6	22	..	85	46	78	32
		33	Padhana ..	4,765	1	..	6	2	..	8	8	3	68	..	68	33
		34	Sur Singh ..	6,092	..	1	6	..	2	8	10	..	80	70	78	34
		35	Khodian ..	3,184	1	..	5	1	..	6	13	..	79	..	79	35
		36	Kot Rai Buta Mal ..	4,066	..	1	5	..	1	6	9	2	84	44	77	36
Gurdaspur ..	Lahore ..	37	Majitha ..	6,709	1	..	6	2	..	8	16	1	75	..	75	37
		38	Ramdas ..	4,904	1	..	5	1	..	6	33	8	59	..	59	38
		39	Sultanwind ..	5,572	..	1	6	1	1	8	13	..	74	77	75	39
		40	Sujanpur ..	4,605	1	..	6	1	..	7	13	..	77	..	77	40
		41	Sirigobindpur ..	3,737	1	..	5	1	..	6	13	3	88	..	88	41
LAHORE.	Amritsar ..	42	Fatehgarh ..	6,457	1	..	7	1	..	8	26	5	69	..	69	42
		43	Narot Jaimal Singh* ..	2,496	..	1	7	2	..	9	13	..	60	..	60	43
		44	Dhariwal ..	4,186	1	..	7	2	..	9	13	..	69	..	69	44
		45	Qadian ..	7,018	1	..	6	1	..	7	23	..	60	..	60	45

STATEMENT I—COMPOSITION—concluded.

District.	Serial No. of Small Town Committee.	Name of Small Town Committee.	Population (1931).	PARTICULARS AS TO PRESIDENT.		PARTICULARS AS TO MEMBERS.			AVERAGE PERCENTAGE OF ATTENDANCE.			
				Non-official.	Official.	Appointed.		Non-officials.	Officials.	All members.		
						Elected.	By name.	By office.	Total.			
2	3	4	5	6	7	8	9	10	11	12	13	14
Sialkot ..	46	Mitranwali ..	3,762	1	..	5	1	..	6	12	..	82
	47	Begowala ..	4,040	1	..	5	1	..	6	8	2	80
	48	Sambrial ..	3,827	1	..	5	2	..	7	10	10	71
	49	Bhopalwala ..	4,291	1	..	5	1	..	6	15	..	80
	50	Sahowala ..	3,244	1	..	5	1	..	6	12	..	90
	51	Jamke ..	4,022	1	..	5	1	..	6	20	1	81
	52	Chawinda ..	6,411	1	..	6	2	..	8	19	..	83
	53	Kalaswala ..	2,964	1	..	4	1	..	5	15	1	96
	54	Kila Sobha Singh ..	2,550	1	..	4	1	..	5	18	1	84
	55	Baddomalhi ..	3,830	1	..	4	1	..	5	12	..	83
	56	Daud*	3,189	..	..	..	..	..	..	..	..	..
	57	Sankhatra ..	2,286	1	..	4	1	..	5	23	3	70
	58	Zafarwal ..	4,102	1	..	5	1	..	6	2	..	67
Gujranwala ..	59	Pindi Bhattian ..	4,478	1	..	5	1	1	6	13	1	78
	60	Ramnagar ..	4,768	1	..	6	1	1	8	37	..	74
	61	Qila Didar Singh ..	3,815	1	..	4	1	..	5	16	3	66
	62	Akalgarh ..	5,483	1	..	6	2	..	8	26	1	85
	63	Sohdra ..	4,712	..	1	6	..	1	7	10	..	78
Sheikhupura ..	64	Sangla ..	6,478	1	..	7	2	..	9	13	..	66
	65	Chuharkana Mandi ..	3,399	1	..	4	1	..	5	33	16	58
	66	Khangah Dogran ..	1,884	1	..	4	1	..	5	19	1	78
	67	Shahkot ..	1,490	1	..	4	1	..	5	22	6	84
Gujrat ..	68	Phalia ..	2,603	..	1	4	..	1	5	15	..	87
	69	Malakwal ..	4,034	1	..	6	2	..	8	18	..	65
	70	Mandi Baha-ud-Din ..	3,668	1	..	7	2	..	9	21	..	75
	71	Shadiwal ..	6,469	1	..	7	2	..	9	13	..	69
	72	Lalamusa‡ ..	6,230	..	..	5	1	..	6	12	..	91
	73	Kharian ..	3,524	1	..	5	1	..	..	..	..	..
Shahpur ..	74	Sillanwali ..	2,583	1	..	4	1	..	5	13	2	74
	75	Bhalwal ..	4,153	1	..	6	2	..	8	26	5	61
	76	Nurpur ..	4,619	..	1	6	1	1	8	15	2	58
	77	Shahpur Civil Station ..	3,265	1	..	4	..	1	5	8	4	63
	78	Shahpur City ..	5,280	1	..	6	2	..	8	10	..	69
Rawalpindi ..	79	Gujar Khan ..	5,155	1	..	8	2	..	10	25	2	85
Attock ..	80	Attock ..	1,846	..	1	4	..	1	5	11	3	75
	81	Hassan Abdal ..	5,682	..	1	6	1	1	8	15	..	75
	82	Fatehjang ..	4,849	..	1	6	1	1	8	10	3	78
	83	Makhad ..	4,933	..	1	6	1	1	8	8	..	88
	84	Talagang ..	7,146	..	1	7	1	1	9	15	1	62
Mianwali ..	85	Kallurkot ..	3,398	1	..	4	1	..	5	11	3	75
Lyallpur ..	86	Toba Tek Singh ..	5,903	..	1	6	1	1	8	26	1	77
Jhang ..	87	Lalian ..	3,216	..	1	6	..	1	7	16	..	76
	88	Ahmadpur Sial ..	5,045	..	1	6	..	1	7	18	1	80
	89	Shorkot ..	6,826	1	..	6	1	..	7	26	1	72
Multan ..	90	Kahror ..	7,485	..	1	4	..	1	5	24	..	86
	91	Jalalpur Pirwala ..	5,257	..	1	4	..	1	5	20	7	87
	92	Tulamba ..	4,378	..	1	4	..	1	5	16	1	95
	93	Mailsi ..	3,003	..	1	4	..	1	5	16	2	74
	94	Dunyapur ..	1,946	..	1	4	..	1	5	17	4	68
	95	Kabirwala ..	1,845	..	1	4	..	1	5	20	..	90
Muzaffargarh ..	96	Kot Adu ..	4,925	1	..	6	2	..	8	23	..	80
	97	Diara Din Panah ..	2,049	1	..	4	1	..	5	11	1	87
	98	Jatoī§ ..	3,953	..	..	..	..	..	..	..	..	..
	99	Khairpur Sadat ..	2,467	1	..	4	1	..	5	12	..	87
Dera Ghazi Khan.	100	Vehoa ..	3,089	1	..	5	..	1	6	12	..	83
	101	Kot Chhutta ..	2,619	..	1	6	..	2	8	12	..	64
		Total, 1939-40 ..	435,517	68	29	515	91	42	648	1,596	142	..
		Total, 1938-39 ..	454,450	70	30	525	98	45	668	1,574	142	..

*Under suspension.

†Non-official President from 1st April, 1939, to 27th February, 1940, and official President from 28th February, 1940, to 31st March, 1940.

‡The committee remained under suspension during the year.

§The committee is under supersession,—vide Punjab notification No. 3776, dated 4th November, 1935.

STATEMENT II—

AMBALA.	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 a general and special orders.	Clauses of section 35 under which orders issued, in respect of which convictions were made.
						Number of seats.	Uncontested.	Contested.	Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.				
JULLUNDUR.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
AMBALA.	Hissar	1	Budhlada ..	15-1-24	.. ..	.. ..	.. ..	.. ..	.. ..	(p)	..	.. ..	5	(a)
		2	Tohana ..	5-2-24	.. 1	.. 2	25.14	.. ..	.. ..	.. ..	23 { (l) 8 (m) 13 (n) 2 }	.. ..	.. ..	.. ..
		3	Jakhal ..	14-1-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	1 (m)	.. ..	.. ..	.. ..
		4	Kalanwali ..	7-2-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
		5	Dabwali ..	27-4-26	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2 (m)	.. ..	2 (m)	.. ..
	Rohtak	6	Mehm ..	2-7-24	.. 1	.. 7	93	(j), (p), (t)	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
		7	Hidayatpur Chhawni.	16-1-34	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	65 { (U) 44 (m) 12 (x) 5 (y) 3 (l) 1 }	.. ..	9 (m)	.. ..
		8	Sohna ..	10-11-34	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	6 { (l), (q) 1 }	.. ..
		9	Farukh Nagar	14-12-34	.. ..	.. ..	.. ..	.. ..	.. ..	(p)	7 (g)	.. ..	.. ..	.. ..
		10	Pundri ..	1-4-25	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
JULLUNDUR.	Karnal	11	Ladwa ..	18-12-23	.. 5	.. 4	92.8	.. ..	.. ..	.. ..	7 { (l) 3 (m & n) 3 (h) 1 }	.. ..	.. ..	.. ..
		12	Radaur ..	29-4-25	.. ..	.. ..	.. ..	.. ..	.. ..	(p)	13 { (f) 12 (l) 1 }	.. ..	.. ..	.. ..
		13	Kharar ..	15-8-24	.. 6	2.5	68.25	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
	Ambala	14	Babyal ..	7-2-31	1 6	2 67	(h)	6	(u)	.. ..	.. ..	.. ..	.. ..	.. ..
		15	Kangra ..	29-4-24	2 3	2 90	(p)	.. ..	.. ..	.. ..	.. ..	.. ..	2 (m & n), (p)	.. ..
		16	Nurpur ..	29-3-24	1 4	5 58	.. ..	.. ..	.. ..	.. ..	1 (l) (h) 13	.. ..	.. ..	.. ..
		17	Palampur ..	16-6-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	22 { (j) 4 (n) 5 }	.. ..	.. ..	.. ..
	Hoshiarpur	18	Dasuya ..	27-5-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	44 { (ll) 3 (n) 4 (h) 1 (f) 34 (m) 2 (i) }	.. ..	.. ..	.. ..
		19	Garhshankar	18-7-24	.. 1	.. 3	58	(k)	.. ..	.. ..	1 (l)	.. ..	.. ..	.. ..
		20	Gardhiwala ..	4-6-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	5 (m)	.. ..	.. ..	.. ..
		21	Hariana ..	27-8-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
		22	Jaijon ..	8-7-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	9 { (l) 5 (m) 2 (ll & m) 2 }	.. ..	.. ..	.. ..
		23	Khanpur ..	15-7-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	1 (m)	.. ..	1 (l)	.. ..
		24	Miani ..	27-8-24	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
		25	Mukerian ..	26-8-24	.. ..	.. ..	.. ..	.. ..	.. ..	(k)	.. ..	.. ..	.. ..	.. ..
		26	Shamchurasi	15-7-24	.. ..	.. ..	.. ..	.. ..	.. ..	(p)	.. ..	.. ..	23 (q)	.. ..
		27	Una ..	23-5-24	.. ..	.. ..	.. ..	.. ..	.. ..	(k)	14 { (l) 3 (ll) 7 (m) 4 }	.. ..	.. ..	.. ..

EXECUTIVE POWERS.

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
15	16	17	18	19	20	3	
Rs. A. P.		Rs. A. P.					
1 0 0	12 { (m) 5 (n) 7 }	..	0 12 0	..	..	1	
..	4	(f)	1 4 0	..	..	2	
..	..	..	..	..	..	3	
0 2 0	..	..	..	..	..	4	
..	..	..	..	..	*	5	
18 5 4	12 { (l) 1 (y) 3 (x) 5 (m) 3 }	12 4 9	..	..	..	7	
{ 3 0 0	..	..	..	..	..	8	
..	..	..	..	..	..	9	
..	..	..	..	..	..	10	
..	5	(m & n)	38 6 0	..	..	11	
..	1	(u)	15 0 0	..	..	12	
..	29 { (m & n) 16 (p) 13 }	0 7 0	..	..	..	13	
..	2	(u)	5 0 0	..	..	14	
0 8 0	14 { (m, +n) 5 (u) 2 (p) 7 }	1 0 4	..	..	..	15	
..	..	..	..	..	..	16	
..	17 { (f) 1 (h) 4 (m) 4 (n) 1 (p) 1 (g) 4 (y) 2 }	1 5 0	..	..	..	17	
..	..	..	..	†	..	18	†Personal Town Rate at Rs. 1-4-0 per unit of Tax. Licence fee for premises for the wholesale vend of fruits and vegetables—Rs. 622-0-0.
..	1	(m)	..	‡	..	19	Personal Town Rate at Re. 1-3-0 per unit of tax.
..	..	..	..	..	..	20	‡Licence fee the premisses for the wholesale vend of fruits and vegetables Rs. 175-0-0.
..	..	..	..	..	..	21	Personal Town Rate Tax at Re. 0-1-1 per unit of tax.
..	1	(m)	1 0 0	..	..	22	Personal Town Rate at Re. 1-5-0 per unit of tax.
..	1	(m)	1 0 0	..	..	23	Personal Town Rate at Rs. 2-0-0 per units of tax.
5 0 0	..	..	..	..	..	24	Property Tax at Rs. 12-8-0 per cent.
..	..	..	..	..	..	25	
0 14 7	..	..	..	§	..	26	Personal Town Rate at Rs. 1-4-0 per unit of tax. §Licence fee for premises for the wholesale vend of fruits and vegetables for Rs. 15-0-0.
..	4 { (ll) 3 (m) 1 }	1 8 0	..	..	..	27	Personal Town Rate at Rs. 1-2-0 per unit of tax.

STATEMENT II—

EXECUTIVE POWERS—continued.

each person convicted.	OFFENCES COMPOUNDED.							REMARKS.
	Number of persons allowed to compound offences under section 44.	Clauses of section 36 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 the taxes sanctioned during the year.	Serial No. of Small Town.		
5	16	17	18	19	20	3	21	
A. P.		Rs. A. P.						
..	..	..	..	*	†	28	*Re. 0-0-6 per rupee commission on wholesale vegetable and fruits.	
0 0	40	(q) & (o. p.)	1 3 0			29	†Annas 4 per square foot Tehbazari rent.	
..	1	(ll)	40 0 0	..	..	30	‡Fees under section 41 (1) (d) for licence of premises for the sale of Benaspative (Rs. 60 per annum.) Property Town Rate at the rate of $6\frac{1}{4}$ per cent per annum on the rental value of buildings.	
..	..	..	..	..	..	31	Fees of Rs. 4 per lorry and Rs. 1-8-0 per tum tum per month.	
0 0	28 {	(ll) (m & n)	2 18 8	0 9 0	..	32		
..	..	..	..	..	§	33	§Personal Towns rate at Re. 1 per unit.	
..	..	..	..	..	||	34	||Personal Town rate at Re. 1 per unit.	
..	..	..	..	..	¶	35	¶Personal Town Rate at annas 8 per unit.	
..	16	(p)	3 0 0	..	**	36	**Annas 8 per mensem licence fee under section 41 (1)(d).	
..	..	..	..	..	..	37		
..	2	(m & n)	1 0 0	..	..	38		
..	..	..	..	..	..	39		
0 0	1	(q & o)	1 8 6	..	..	40		
..	..	..	..	..	..	41		
..	..	..	..	..	..	42		
..	..	..	..	††	..	43	††Pies 3 per rupee as dharat fee.	
..	4 {	(p) (x)	3 1	3 12 0	..	44		
3 0	7	(m & n)	2 0 0	††	..	45	††Rs. 2 per annum for licensing of premises.	
..	..	..	..	..	..	46		
..	..	..	..	..	..	47		
..	..	..	..	..	..	48		
..	..	..	..	..	..	49		
..	..	..	..	..	..	50		
..	..	..	..	..	..	51		
..	..	..	..	..	..	52		
..	..	..	..	..	..	53		
..	..	..	..	..	..	54		
..	..	..	..	..	..	55		
..	..	..	..	..	..	56		

Division.	District.	Name of Small Town.	Serial No. of Small Town.	Date of constitution.	ELECTIONS.					SPECIAL ORDERS.	PROSECU.		
					Number of seats.	Uncontested.	Contested.	Average Number of candidate 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
LAHORE.—concl'd.	SIALKOT—concl'd.	Sankhatra ..	57	21-1-24	..	..	..	..	..	..	..	..	..
	Gujranwala ..	Zafarwal ..	58	21-1-30	..	..	..	..	..	..	..	..	..
		Pindi Bhattian.	59	6-5-25	No elections held during the year.			(p)		1	(ll)	11 6	(q & o) (ll)
		Ramnagar ..	60	4-3-25	Ditto	..	..	..	..	6	(h) 6	1	(ll)
		Qila Didar Singh.	61	31-8-25	Ditto	..	..	(p)		2	(ll)	1	(q)
		Akalgarh ..	62	31-8-25	Ditto	..	..	..	..	14	{ (ll) 3 (g) 5 (f) 2 (t) 4 }	..	..
	Sheikhupura	Sohdra ..	63	19-8-25	Ditto	..	..	..	..	1	(ll)	..	..
		Sangla ..	64	1-2-24	..	..	..	..	(p) (A)	..	..	..	..
		Chuharkana Mandi.	65	30-1-24	..	4	2.5	268.5	(p) (b)	..	..	25	(u) 23 (p) 2
		Khangah Dogran.	66	30-1-24	..	..	..	..	(p&j) (c)	1	(m & n)	1	(m & n)
		Shahkot ..	67	30-1-24	1	3	3.3	97.67	(v) (d)	..	..	1	(u)
RAWALPINDI.	Gujrat ..	Phalia ..	68	5-3-24	..	..	..	..	..	..	..	..	..
		Malakwal ..	69	14-2-24	..	..	..	..	(p)	..	..	1	(f)
		Mandi Bahau-d-Din.	70	22-1-38	1	6	5	76	..	..	..	..	..
		Shadiwal ..	71	29-3-24	..	..	..	..	(p)	..	..	..	..

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.

EXECUTIVE POWERS—continued.

Name imposed on each person convicted.	OFFENCES COMPOUNDED.						REMARKS.
	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
S. A. P.			Rs. A. P.				*Per annum. Rs. A. P.
..	..	..	..	*	..	57	*I (1) Premises for storage of Kerosene oil in excess of 4 gallons but not exceeding 500 gallons .. (2) Premises for storage of match boxes in excess of one gross. ..
..							II.—(1) Premises for storage of wood for fuel. .. (2) Premises for storage of Bhoosa .. (3) Premises for storage of wood for building purposes
..	..		..	..		58	15 0 0
..	15 { (g & e) 9 (ll) 6 }	1 10 0	..	..		59	
..	11 { (f) (l) (ll) 41 (m & n) 1 5 }	6 9 0	†	‡		60	†Teh-bazari fees. ‡Tax on building applications at Re. 1 per application per storey.
4 0 0	1 (mn) &(ll)	15 0 0	§	..		61	§Fee of Re. 1 per building application.
..	..	..	||	..		62	||Rate of licence fee payable by the commission agents of vegetables and fruits, etc., was reduced from Rs. 100 to Rs. 35.
..	..	..	..	..		63	
..	..	..	¶	..		64	*Per annum. Rs. A. P.
..	25 (ll) & (p)	1 0 0	**	..		65	¶(i) Fees for the Control of dangerous and offensive trade as under :— (a) Bhoosa, hay and straw yards up to 200 maunds. 4 0 0 (b) Fuel, coal and charcoal up to 1,500 maunds. 4 0 0 (c) Wood for building purposes up to 8,000 maunds. 5 0 0 (d) Kana, Sarkanda, etc., up to 100 maunds 2 0 0 (ii) Fee for the control of vegetable ghee .. 30 0 0
..	..	..	††	..		66	††Fee for using premises for sale of fruits and vegetables. 12 0
..	..	..	‡‡	..		67	‡‡(i) Fee for temporary occupation of portion of public streets as under :— 3' × 6' 0 9 0 3' × 6' up to 3 × 9 feet 0 12 0 More than 3 × 9 feet 2 0 0 (ii) Fee for the control of dangerous and offensive trades. 2 0 0
..	1 (ll)	1 9 0	..	..		68	
0 0 0	1 (m & n)	16 0 0	\$\$	..		69	\$\$ (i) Octroi with refunds (i) (ii) Licence fee for the sale of—
							Per annum. Rs. A. P.
							(1) Vegetables and fruit by wholesale 18 0 0
							(2) Vegetables and fruit by retail .. 6 0 0
							(3) Vegetables only by retail .. 3 0 0
..	..	..	..	..		70	
..	..	..	|||	..		71	
..	..	..	|||	..			*Per annum. Rs. A. P.
							||| Licence fee for the sale of—
							(1) Vegetables, fruit and sugarcane .. 25 0 0
							(2) Licence fee for the sale of articles of food and drink. 3 0 0

STATEMENT II—

Division.	District.	Name of Small Town.	Serial No. of Small Town.	Date of constitution.	ELECTIONS.					SPECIAL ORDERS.		PROSECUTION.	
					Number of seals.	Uncontested.	Contested.	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.	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
RAWALPINDI—concl'd.	Gujrat—concl'd.	Lalamusa ..	72	29-3-24	..	..	..	..	..	..	..	..	..
		Kharian ..	73	27-2-24	..	..	..	..	..	..	..	..	..
	Shahpur ..	Sillanwali ..	74	6-2-23	..	4	6	92	(u)	..	..	4	Pure food Act. (p)
		Bhalwal ..	75	6-2-23	..	..	..	..	..	..	..	3	..
		Nurpur ..	76	26-5-23	..	..	..	..	..	..	..	..	..
		Shahpur Civil Station.	77	19-12-23	..	..	..	..	..	..	..	..	..
		Shahpur City	78	6-3-25	..	..	..	..	..	..	..	..	..
MULTAN.	Rawalpindi..	Gujar Khan..	79	16-6-24	..	8	3·6	75	..	..	..	6	(m n) 1 (l) 2 (q) 3
	Attock ..	Attock ..	80	8-9-24	4	..	..	..	(p (q) (ll) (x) y)	..	..	..	..
		Hassan Abdal ..	81	20-1-24	3	3	4	80	..	..	..	33	(p & q)
		Fatehjang ..	82	29-1-24	1	5	2	82	..	10	(ll)	..	..
		Makhad ..	83	14-11-29	2	4	4	80	(m & n) (l) (ll) (p) (k) (m) (n) (p)	..	..	..	..
		Talagang ..	84	29-1-24	6	1	2	85	(m n) 2 (h) 8 (x) 39	..	..	6	(ll) 3 3
	Mianwali ..	Kallurkot ..	85	10-11-28	..	..	..	..	..	49	..	..	..
	Lyallpur ..	Toba Tek Singh.	86	5-1-24	1	5	2	79	(e)	6	(e) 4 (h) 2	35	(p) 31 (ll) 2 (f) 1 (m & n) 1
	Jhang ..	Lalian ..	87	29-2-24	3	3	3	82·74	(j), (f), (i) (n).	114	(mn) 17 (ll) 13 (h) 2 (f) 7 (a) 6 (k) 2 (j) 36 (g) 23 (p) 8	22	(ll) 4 (g) 2 (m n) 2 (x) 10 (l) 1 (p) 1 (j) 1 (a) 1
		Ahmadpur ..	88	29-2-24	..	6	2	65	..	40	(g) 26 (j) 3 (o) 11	..	..
		Shorkot ..	89	2-2-25	..	..	..	..	..	4	(g) 2 (a b) 1 (w) 1	9	(g) 2 (ll) 4 (m) 2 (g) 2
	Multan ..	Kahror ..	90	22-4-24	..	..	..	..	..	43	(a) 2 (j) 12 (ll) 18 (m) 11	4	(m) 2 (j) 2

EXECUTIVE POWERS—continued.

TIONS.		OFFENCES COMPOUNDED.				REMARKS.	
Average amount of fine imposed on each person convicted.	Number of persons allowed to compound of 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 rate of fees sanctioned under section 41 during the year.	Nature and rates of the taxes sanctioned during the year.	Serial No. of Small Town.	
15	16	17	18	19	20	3	21
Rs. A. P.		Rs. A. P.					
..	..	..	..	..	..	72	
..	..	..	..	..	..	73	
14 12 0	..	..	..	..	..	74	
..	..	..	..	..	..	75	Rs. 50 per annum for the sale of Benaspative.
..	..	..	..	..	..	76	
..	..	..	..	..	..	77	Personal Town rate at Re. 0-8-0 per unit. Takhat-Posh Rent at Rs. 2 per mensem.
..	..	..	..	*	..	78	*Rs. 5 per annum on oil-engine floor machine.
6 10 8	36 { (l) 10 (m & n) 12 (q) 8 (p) 6 }	2 14 9	† Professional tax.	79	† Licence fees were enhanced from annas 4 to Rs. 2 per annum on the premises for the sale of articles of food and drink.		
..	..	..	‡	..	80	‡ Fees on— (i) Tonga & Bullock-Carts Re. 0-0-6 per trip or Re. 0-4-0 per day. (ii) Milk, Curd, Sweetmeats, aerated water Re. 1 per annum. (iii) Banaspative or Charbine Ghee Rs. 3 per annum.	
3 8 0	..	..	..	..	..	81	
..	..	..	..	§	..	82	§ A fee of Re. 1 per cent on the sale price from the vendors and vendees of cattle at the weekly cattle fair.
..	..	..	..	..	..	83	
21 8 0	1	(l)	25 0 0	..	..	84	
..	42	(x)	0 8 0	..	..	85	
{ 1 0 0	35 { (p) 16 (q & o) 18 (m & n) 1 }	0 9 0	||	86	|| Licence fee or auction of fruits and vegetables at Rs. 50 per mensem or 350 per annum.		
1 0 0	16 { (l) 2 (l) 1 (m n) 1 (a) 1 (p) 1 (x) 10 }	1 5 0	..	..	87		
..	..	..	¶	..	88	¶ Fee for licences, for premises for the manufacture and preparation for sale of aerated water and meat at the rate of Re. 0-12-0 per annum, or Re. 0-1-0 per mensem.	
..	9 { (q) 2 (ll) 4 (m) 2 (g) 1 }	4 0 0	**	..	89	** Fees.—	
						Yearly.	For a month or part of a month.
						Rs. A. P.	Rs. A. P.
						2 0 0	0 4 0
						4 0 0	0 8 0
						6 0 0	1 0 0
1 0 0	22 { (l) 2 (m) 3 (q & o) 3 (x) 14 }	1 4 0	..	..	90	The fee at Re. 0-1-3 per 20 square feet or less of area occupied for the use of vegetable market. Octori (without refunds).	

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.		PROSECUTIONS.		
					Uncontested.	Contested.	Average number of candidates per contested seat.	Average percentage of voters polled in contested wards.	11		12	13	14		
1	2	3	4	5	6	7	8	9	10						
Multan—concl.		91	Jalalpur Pir-wala.	30-9-24	*1	..	..	..	..	140 { (m) & (ll) 32 (n) 35 (j) 50 (h) 7 (g) 2 (r) 14 }	1	(ll)		
		92	Tulamba ..	13-8-24	..	..	..	..	..	2 { (m) }	2	(m)		
		93	Mailsi ..	7-5-24	..	..	..	..	..	2 { (h) 1 (m-n) 1 }	..	..	
		94	Dunyapur ..	24-11-24	..	..	..	..	..	100 { (j) 10 (ll) 90 }	4 { (j) 2 (ll) 2 }			
		95	Kabirwala ..	22-4-24	..	..	..	..	..	2 { (ll) 1 (m) 1 }	..	..	
Mugaffargarh	96	Kot Adu ..	3-8-25	..	..	..	..	..	..	54 { (ll) 7 (j) 37 (n) 8 (g) 1 (i) 1 (d) 4 }	25 { (n) 1 (p) 2 (ll) 2 (n) 1 (j) 19 }			
		97	Diara Panah.	Din	7-1-24	1	3	2	72	..	27 { (h) 7 (x) 3 (ll) 7 (m) 2 (l) 3 (j) 5 }		

EXECUTIVE POWERS—continued.

TIONS.		OFFENCES COMPOUNDED.				REMARKS.		
Rs. A. P.	Average amount of fine imposed on each person convicted.	15	16	17	18	19	20	21
1 0 0	..	..	..	..	..	..	91	
1	..	..	..	..	..	..	92	
..	2 { (h) (m-n)	1	{ 1	4 8 0	..	..	93	
4 4 0	..	..	..	..	..	..	94	Fee of Re. 0-1-0 on chair. ,, , Re. 0-2-0 on bench.
..	..	..	..	*	..	..	95	*Tah-bazari fee at the rate of 1½ pies per square foot.
..	25 { (n) (p) (l) (n) (j)	1 2 2 1 19	{ 1 2 2 1 19	1 14 0	†	..	96	†SCHEDULE OF FEES LEVIED FOR TEMPORARY OCCUPATION OF PUBLIC STREETS AS UNDER-
..	3	(x)	0 8 0	..	..	97		
Serial No. of Small Town.								
Serial No.								
Class.								
Rate of fees.								
Rs. A. P.								
1	I	..	10 0 0	12' × 20'	3			
2	II	..	8 0 0	12' × 15'	3			
3	III	..	6 0 0	10' × 12'	3			
4	IV	..	5 0 0	12' × 9'	3			
5	V	..	4 0 0	12' × 9'	3			
6	VI	..	3 0 0	12' × 8'	3			
7	VII	..	2 8 0	12' × 8'	3			
8	VIII	..	2 0 0	12' × 8'	3			
9	IX	..	1 8 0	12' × 8'	3			
10	X	..	1 0 0	12' × 8'	3			
11	XI	..	0 12 0	12' × 8'	3			
12	XII	..	0 8 0	12' × 8'	3			
13	XIII	..	0 6 0	18' × 8'	3			
14	XIV	..	0 4 0	8' × 6'	3			
15	XV	..	0 3 0	..	3			
16	XVI Charpai hawkers.	0 2 0	..	..	3			
17	XVII Chaneul or Jhulla.	3 0 0	..	..	3			

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.			PROSECUTIONS
					Number of seats.	Uncontested.	Contested.	Average number of candidates per contested seat.		11	12	13	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Muzaffargarh— concl.	98	Jatoi ..	18-1-24	*	..	..	..	..	..	14 {	(f) (h) (n) (ll)	5 6 1 2	{ 12 { (f) (m) (q) (ll) (n) 1 2 6 2 1 } }
	99	Khair pur Sadat.	1924	4	..	..	..	..	(f)	..	..	..	..
Dera Ghazi Khan.	100	Vehoa ..	28-2-25	..	..	..	..	..	(p) (r)	..	..	..	..
	101	Kot Chhuta ..	27-2-25	..	..	..	..	..	..	10 {	(n) (h) (j)	1 2 7	{ 3 { (g) }
	Total 1939-40			..	57	152	3	..	..	897	..	304	..
Total 1938-39			..	26	76	3	..	..	..	801	..	310	:

EXECUTIVE POWERS—concluded.

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 Towns.																																						
15	16	17	18	19	20	3		21																																				
Rs. A. P.		Rs. A. P.																																										
1 1 0	6 { (q) (f) (m n)	3 1 6 } 2 0 0	98	*Remained under suspension.																																						
..	†	..	99	†SCHEDULE OF FEES LEVIED FOR TEMPORARY OR PERMANENT OCCUPATION OF PUBLIC STREETS AS UNDER :—																																					
							<table border="1"> <thead> <tr> <th>Serial No.</th> <th>Nature of occupation.</th> <th>Rate of fees.</th> </tr> </thead> <tbody> <tr> <td>1</td><td>Takhtposes, Benches, Wooden platforms : including other structures adjusted in front of shops for placing articles and chajjas and chappars, amounting to roofing the bazar). Chairs, Small Muhras (Weed chairs) stools and gunny bags placed in public streets.</td><td>Annas 2 per mensem per unit of 6 square feet or less and 4 pies per mensem for additional square foot.</td></tr> <tr> <td>2</td><td>Chairs, Small Muhras (Weed chairs) stools and gunny bags placed in public streets.</td><td>1 anna per mensem each.</td></tr> <tr> <td>3</td><td>Building materials placed in street.</td><td>3 pies per day for every unit of 40 squares feet or less.</td></tr> <tr> <td>4</td><td>Sale by placing melons, water-melons, mangoes, vegetables, etc., on public streets.</td><td>3 pies per day for every unit of 22 square feet or less.</td></tr> <tr> <td>5</td><td>Chabbries and Hand-Rehries of Hawkers placed on public streets.</td><td>Annas 2 per mensem each.</td></tr> <tr> <td>6</td><td>Fodder and Fuel..... when sold by placing on public streets.</td><td>1½ pies per each headload, 3 pies per each donkey or bullock load.</td></tr> <tr> <td>7</td><td>Laid wood when sold by placing on public streets</td><td>6 pies per each camel load. 1½ pies per each donkey or bullock load 3 pies, per each camel load.</td></tr> <tr> <td>8</td><td>Straw when sold by placing on public streets.</td><td>6 pies per each Donkey-Bullock or Horse load. 1 anna per each camel load.</td></tr> <tr> <td>9</td><td>Fish when sold by placing on public streets.</td><td>6 pies per each head load. 1 anna per each donkey, bullock or horse load.</td></tr> <tr> <td>10</td><td>Beems, hafters, planks and door placed in public streets.</td><td>3 pies per day for every 10 pieces and 1½ pies per day for additional piece.</td></tr> <tr> <td>11</td><td>The materials mentioned at No. 10 above imported for sale and sold by placing on public streets</td><td>6 pies for each donkey, bullock or horse load. 1 anna per each camel load. 2 annas per each Rehri load.</td></tr> </tbody> </table>	Serial No.	Nature of occupation.	Rate of fees.	1	Takhtposes, Benches, Wooden platforms : including other structures adjusted in front of shops for placing articles and chajjas and chappars, amounting to roofing the bazar). Chairs, Small Muhras (Weed chairs) stools and gunny bags placed in public streets.	Annas 2 per mensem per unit of 6 square feet or less and 4 pies per mensem for additional square foot.	2	Chairs, Small Muhras (Weed chairs) stools and gunny bags placed in public streets.	1 anna per mensem each.	3	Building materials placed in street.	3 pies per day for every unit of 40 squares feet or less.	4	Sale by placing melons, water-melons, mangoes, vegetables, etc., on public streets.	3 pies per day for every unit of 22 square feet or less.	5	Chabbries and Hand-Rehries of Hawkers placed on public streets.	Annas 2 per mensem each.	6	Fodder and Fuel..... when sold by placing on public streets.	1½ pies per each headload, 3 pies per each donkey or bullock load.	7	Laid wood when sold by placing on public streets	6 pies per each camel load. 1½ pies per each donkey or bullock load 3 pies, per each camel load.	8	Straw when sold by placing on public streets.	6 pies per each Donkey-Bullock or Horse load. 1 anna per each camel load.	9	Fish when sold by placing on public streets.	6 pies per each head load. 1 anna per each donkey, bullock or horse load.	10	Beems, hafters, planks and door placed in public streets.	3 pies per day for every 10 pieces and 1½ pies per day for additional piece.	11	The materials mentioned at No. 10 above imported for sale and sold by placing on public streets	6 pies for each donkey, bullock or horse load. 1 anna per each camel load. 2 annas per each Rehri load.	
Serial No.	Nature of occupation.	Rate of fees.																																										
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7	Laid wood when sold by placing on public streets	6 pies per each camel load. 1½ pies per each donkey or bullock load 3 pies, per each camel load.																																										
8	Straw when sold by placing on public streets.	6 pies per each Donkey-Bullock or Horse load. 1 anna per each camel load.																																										
9	Fish when sold by placing on public streets.	6 pies per each head load. 1 anna per each donkey, bullock or horse load.																																										
10	Beems, hafters, planks and door placed in public streets.	3 pies per day for every 10 pieces and 1½ pies per day for additional piece.																																										
11	The materials mentioned at No. 10 above imported for sale and sold by placing on public streets	6 pies for each donkey, bullock or horse load. 1 anna per each camel load. 2 annas per each Rehri load.																																										
..	100																																							
8 0 0	8 { (q) (p) (x)	2 4 2 } 1 3 0	†	..	101	‡Leasing of tharras Nos. 1 & 3 at monthly rents of Rs. 1-8- and Rs. 0-12-0, respectively, for the period given below :— Tharra No. 1—for one year from 1-4-39. Tharra No. 2—from 1-9-39 to 31-3-40.																																						
2 1 6	468	..	2 6 3																																							
2 0 6	441	..	1 15 6																																							

Division.		District.		Name of Small Town.		TAXES AND TOLLS.					
1	2	3	4	5	6	7	8	9	10	11	12
AMBALA.	Hissar	1	Budhlada	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		2	Tohana	2,901	..	..	..	..	..	..	..
		3	Jakhal	2,047	635	..	..	..	..	..	..
		4	Kalanwali	..	..	1,449	..	..	..	..	..
		5	Dabwali	2,358	..	..	..	..	..	..	..
	Rohtak	6	Mehm	2,850	..	..	..	..	..	..	..
	Gurgaon	7	Haidayatpur Chhaoni	4,880	..	..	..	..	..	..	..
		8	Sohna	3,013	..	..	..	..	..	..	..
		9	Farrukhnagar	968	10	..	..	..	..	..	..
	Karnal	10	Pundri	2,661	..	..	..	..	..	..	..
		11	Ladwa	2,225	..	..	..	..	..	..	..
		12	Radaur	2,706	..	..	..	..	..	..	..
	Ambala	13	Kharar	..	..	..	..	..	..	..	..
		14	Babylal	1,447	..	140	289	..	..	..	5,710
	Kangra	15	Kangra	1,864	..	..	..	..	..	..	..
		16	Nurpur	2,656	..	..	..	..	..	..	..
		17	Palampur	297	1,606	..	..	..	..	..	..
JULLUNDUR	Hoshiarpur	18	Dasuya	3,831	..	..	..	..	..	..	..
		19	Garhshankar	2,588	..	..	..	..	..	..	..
		20	Gardhiwala	2,064	..	..	..	..	..	..	..
		21	Hariana	3,339	..	..	..	..	..	..	..
		22	Jaijon	1,846	..	..	..	..	..	..	..
		23	Khanpur	114	..	..	..	..	..	..	..
		24	Miani	1,652	..	..	..	..	..	..	..
		25	Mukerian	..	..	..	..	..	..	..	..
		26	Shamchaurasi	1,744	..	..	..	..	..	..	..
		27	Una	2,608	..	..	..	..	..	..	..
	Jullundur	28	Alawalpur	2,888	..	..	..	..	..	..	..
		29	Nawashehr	4,806	..	..	..	..	..	..	..
LAHORE.	Ludhiana	30	Samrala	2,127	..	..	..	..	..	..	..
	Ferozepore	31	Dharamkot	..	..	..	..	..	..	..	9,068
		32	Giddarbaha	..	..	..	..	..	..	..	..
	Lahore	33	Padhana	1,722	..	..	..	..	..	..	..
		34	Sur Singh	1,422	..	..	..	..	..	..	..
		35	Khudian	2,113	..	..	..	..	..	..	..
		36	Kot Rai Buta Mal	1,773	..	..	..	..	..	..	..
	Amritsar	37	Majithia	2,800	..	..	..	..	..	..	..
		38	Ramdas	209	1,623	..	..	..	..	..	..
		39	Sultawind	..	2,521	..	..	..	..	..	..
	Gurdaspur	40	Sujanpur	1,982	..	..	..	..	..	..	..
		41	Sirigobindpur	606	2,423	..	..	..	..	..	..
		42	Fatehgarh	3,570	340	..	..	..	..	..	..
		43	Narot Jaimal Singh	..	665	..	..	..	..	..	..
		44	Dhariwal	7,308	..	..	..	..	..	..	..
		45	Gadian	6,897	..	..	..	..	..	..	..
	Sialkot	46	Miranwali	859	..	..	..	..	..	..	..
		47	Begowala	49	941	..	..	..	..	..	..
		48	Sambrial	..	1,314	..	..	..	..	..	..
		49	Bhopalwala	..	2,346	..	..	..	..	..	..
		50	Sahowala	50	804	..	..	..	..	..	..
		51	Jamke	508	2,204	..	..	..	..	..	..
		52	Chawinda	1,886	..	..	..	..	..	..	..
		53	Kalaswala	..	764	..	..	..	..	..	..
		54	Kila Soba Singh	..	883	..	..	..	..	..	..
		55	Baddomalhi	..	1,884	..	..	..	..	..	..
		56	Daud	443	..	..	..	..	..	..	..
		57	Sankhatra	828	..	..	..	..	..	..	..
		58	Zafarwal	..	7	..	..	..	..	..	..

Other taxes.*	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.			
						Of taxes.			Taxes.			Rents, etc.
	13	14	32	33	34	35	36	37	38	39	3	Serial No.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs.	
..	2	41,379	51,465	12,964	38,501	0 11 6	0 12 5	462	3,137	1		
..	2	2,154	6,194	4,550	1,644	0 4 4	0 8 8	2,040	125	2		
..	2	10,214	11,956	2,509	9,447	0 13 7	0 13 7	987	58	3		
..	1	999	2,603	1,620	983	1 4 0	1 4 0	833	..	4		
243	2	6,239	19,815	12,590	7,225	0 10 3	0 10 6	3,915	2,732	5		
..	2	291	3,936	3,352	584	0 5 9	0 5 9	3,283	812	6		
962	5	931	11,344	7,647	3,697	0 12 11	1 0 8	3,758	..	7		
..	3	928	5,770	4,913	857	0 8 6	0 11 10	1,708	..	8		
..	1	58	2,179	1,994	185	0 5 0	0 5 11	882	136	9		
549	1	368	3,618	3,316	302	0 7 0	0 7 0	2,647	..	10		
..	2	565	4,143	3,863	280	0 11 3	0 11 3	3,983	659	11		
..	2	787	3,580	3,300	280	0 14 10	0 14 10	537	..	12		
..	5	1,223	10,982	10,133	849	1 2 11	1 4 8	..	218	13		
41	1	59	3,774	3,700	74	0 7 7½	0 7 7½	429	..	14		
83	1	2,319	7,409	6,538	871	0 8 5	1 0 4	809	106	15		
..	2	*275	4,466	4,097	369	0 11 3	0 13 0	1,127	11	16		
..	1	1,997	5,861	4,116	1,745	2 4 0	2 13 0	1,393	50	17		
..	..	730	6,143	5,716	427	0 8 1	0 10 8	4,524	18	18		
..	..	596	3,901	3,159	742	0 6 8	0 7 9	4,752	..	19		
..	..	400	2,987	2,465	522	0 11 3	0 11 7	2,667	..	20		
369	..	307	4,474	3,029	1,445	0 10 8	0 10 9	5,192	..	21		
653	272	2,254	1,931	1,931	323	0 12 3	0 12 11	2,050	144	22		
..	235	1,473	1,273	..	200	0 6 3	0 6 4	3,786	..	23		
..	716	2,577	2,011	..	566	0 5 2	0 5 8	5,124	115	24		
..	1,438	10,708	8,782	..	1,926	2 4 11	2 6 4	14	199	25		
..	201	2,385	1,873	..	512	0 9 10	0 10 3	2,340	90	26		
220	2,279	5,909	4,446	..	1,463	0 11 6	0 11 11	2,410	57	27		
566	660	4,195	3,249	..	946	0 9 6	0 10 9	1,094	4	28		
..	1,789	9,203	7,152	..	2,050	0 10 9	0 14 7	2,383	56	29		
..	4,809	9,465	5,285	..	4,180	0 13 6	0 14 1	640	163	30		
..	11,985	23,878	12,390	..	11,488	1 5 5	1 5 6	..	829	31		
..	16,883	1,58,569	1,24,228	..	34,341	..	0 10 1	..	4,961	32		
..	553	2,614	1,891	..	723	0 5 9	0 6 3	800	..	33		
..	137	1,616	1,446	..	170	0 3 9	0 3 9	585	..	34		
..	308	4,512	3,385	..	1,127	0 10 7	0 14 8	438	232	35		
..	4,588	8,377	7,086	..	1,291	0 7 0	0 7 3	3,500	4,000	36		
..	2,200	8,961	7,937	..	1,024	0 6 8	0 7 4	2,610	1,028	37		
..	90	5,684	5,210	..	474	0 5 11	0 6 1	1,546	143	38		
..	335	3,212	2,889	..	323	0 7 2	0 7 8	4,885	27	39		
..	664	7,255	6,352	..	903	0 6 11	0 11 2	1,423	192	40		
..	259	3,732	3,480	..	252	0 13 0	0 13 3	2,586	260	41		
..	524	7,026	6,522	..	504	0 9 8	0 10 10	{ 1,326	416	42		
..	40	1,583	1,433	..	150	0 4 3	0 8 11	{ 1,366	106	43		
..	11,541	28,459	17,581	..	10,878	1 11 11	1 15 1	482	759	..	44	
..	449	15,291	14,432	..	859	0 15 8	1 2 1	6,595	..	392	45	
..	1,042	2,800	1,986	..	814	0 3 8	0 6 3	942	162	46		
..	68	1,178	1,098	..	80	0 3 11	0 3 11	2,961	111	47		
..	121	1,590	1,169	..	421	0 5 6	0 5 7	2,781	328	48		
..	197	2,833	1,838	..	995	0 8 9	0 8 9	694	26	49		
..	178	1,126	904	..	222	0 4 3	0 4 7	1,551	128	50		
..	422	3,817	3,221	..	506	0 10 9	0 11 4	830	269	51		
..	425	4,263	3,715	..	548	0 4 8	0 4 10	3,995	1,220	52		
..	67	2,199	1,897	..	302	0 4 1	0 4 2	1,288	283	53		
..	1,394	3,969	2,485	..	1,484	0 5 6	0 5 10	2,275	297	54		
..	740	3,455	2,458	..	997	0 7 10	0 10 5	6,149	1,920	55		
..	513	1,216	805	..	411	0 2 3	0 2 3	2,467	305	56		
..	337	1,919	1,534	..	385	0 5 9	0 9 6	3,190	98	57		
..	186	281	..	..	281	..	0 0 3	2,102	..	58		

each.

DIVISION.	District.	LICENCE FEES.												General grants and contributions, Rs.							
		houses for explosives, etc.		Licences for yards or depots for trade—coal, haystraw, etc.		Total.		Slaughter-house and market fees.		Other miscellaneous fees.		Medical fees and contributions.		Education fees and contributions.		Sale-proceeds.		Pounds.		Taxes.	
		17	18	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LAHORE—concl.	Gujranwala	..	..	114	105	2	..	..	494	..	111	..	550							
		..	..	310	157	1,269	17	..	7	374	80	1	300							
		..	..	..	977	143	..	..	585	3,816	..	..	300							
		..	..	97	247	24	147	..	51	38	1	42	685							
	Sheikhupura.	50	150	295	91	26,932	..	106	6,159	2,104	119	..	300								
		5	51	113	93	2,760	1,227	6,333	12,108	146	323	..	1,712								
		..	..	19	175	1,225	..	..	3,503	40	..	..	342							
		..	..	47	510	2,069	..	..	1,913	460	..	..	..					
	Gujrat	..	8	..	24	123	1,704	..	299	92	836	144	..	..					
		..	..	20	201	850	..	5,082	143	111	254	..	..	..				
RAWALPINDI.	Shahpur	..	12	..	12	124	10	..	8,206	4,790	211	..	..						
		..	36	..	36	59	16	..	1,224	11,267	4,390	181	..	..					
		..	..	..	..	901	..	400	454	6	..	..	..	..			
	Rawalpindi	21	73	102	155	73	1,071	..	822	4,256	408	..	..	..				
		..	..	..	187	282	3,882	..	..	5,992	1,437	..	..	..				
		..	354	..	..	49	38	..	..	322	..	..	..	148						
		2	..	6	400	168	2,978	7	180	67	61	..	..	8,241						
		..	..	24	24	92	..	..	..	448	..	..	..	259						
	Attock	48	..	..	1,146	640	2,212	..	..	1,983	48	..	138	1,250						
	Mianwali	..	..	..	105	..	16	..	..	..	..	..	..	..	..
MULTAN.	Lyallpur	18	..	..	952	72	3,976	..	3	13,864	2,786	526	85	2,165						
	Jhang	4	..	..	4	520	34	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	67	40	14	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	24	15	39	163	..	..	..	..	..	..	..	..	..	..	..	..
	Muzaffargarh	..	..	..	38	..	611	..	..	..	..	..	..	..	..	..	..	..	..	..
		
	Dera Ghaz Khan.	..	..	..	124	196	302	..	..	..	..	..	..	..	..	..	..	..	..	..
		..	..	..	..	98	49	..	..	..	..	..	..	..	..	..	..	..	..	..
		
		..	..	..	140	113	46	..	..	..	..	..	..	..	..	..	..	..	..	..
		1,070	878	12,101	17,417	71,018	6,951	30,624	1,39,762	1,39,747	9,540	1,386	36,142								
		1,047	690	9,760	16,827	69,013	6,433	27,123	1,32,664	62,537	8,176	3,653	21,814								

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.		
							Of taxes.	Of total taxation, i.e., taxes and fees.	Taxes.	Rents, etc.	
							36	37	38	39	
29	30	31	32	33	34	35					3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	
1,042	..	6,830	546	7,376	6,674	702	0 15 9	1 0 7	570	989	59
79	..	6,088	2,420	8,508	5,527	2,981	0 11 9	1 1 6	2,723	811	60
24	..	19,655	3,846	13,501	6,410	7,091	1 0 0	1 4 8	2,262	831	61
68	..	11,733	3,578	15,311	11,367	3,944	1 14 4	1 15 5	30	263	62
5	..	2,445	829	3,274	3,018	256	0 5 11	0 6 1	3,979	489	63
727	..	52,332	3,920	56,252	49,328	6,924	2 2 10	6 6 3	..	410	64
243	..	25,989	3,166	29,155	26,652	2,503	0 10 10	1 8 10	4,808	4,222	65
597	..	7,685	1,172	8,857	7,657	1,200	1 2 1	1 14 1	388	29	66
105	..	6,092	1,954	8,046	5,665	2,381	0 10 7	2 6 10	612	2,117	67
55	..	5,099	1,541	6,640	4,771	1,869	0 11 4	1 6 7	1,669	1,434	68
653	..	14,308	2,241	16,549	15,117	1,432	1 11 9	2 0 0	4,087	724	69
470	..	51,621	21,387	73,008	58,726	14,282	8 1 6	9 11 11	2,567	9,700	70
208	..	2,278	328	2,606	2,457	149	0 3 4	0 3 9	244	10	71
563	..	58,087	6,526	64,613	27,507	37,106	6 7 7	6 7 11	3,550	..	72
8	..	2,875	306	3,181	3,001	180	0 5 0	0 9 1	510	23	73
887	..	26,588	2,530	29,118	22,810	6,308	7 5 2	7 13 2	998	548	74
245	..	30,550	1,594	32,144	30,044	2,100	4 7 3	5 8 1	1,732	2,563	75
132	..	3,639	360	3,999	3,688	311	0 10 2	0 10 5	3,136	429	76
319	..	14,209	3,363	17,572	16,643	929	0 9 2	1 10 7	1,292	83	77
52	..	6,227	3,330	9,547	5,213	4,334	1 0 0	1 0 4	2,751	356	78
583	..	21,332	854	22,186	19,239	2,947	2 9 4	3 5 9	6,319	408	79
9	105	590	322	912	600	222	0 2 10	0 3 10	311	39	80
6,080	..	12,925	11,654	24,579	10,067	13,612	0 7 2	0 7 5	3,035	1,840	81
83	..	9,215	579	9,794	8,864	930	1 0 0	1 8 0	4,707	2,084	82
..	..	2,083	776	2,859	2,474	385	0 4 8	0 4 11	959	..	83
165	..	5,224	338	5,562	5,151	411	0 9 0	0 1 8	423	..	84
29	..	2,529	456	2,985	2,366	619	0 9 0	0 12 0	1,586	326	85
502	..	48,576	7,855	56,431	46,192	10,239	4 4 1	4 13 8	4,049	14,264	86
50	..	1,715	2,328	4,043	2,196	1,847	0 5 5	0 8 2	1,113	174	87
5	..	2,378	1,205	3,533	2,827	756	0 4 0	0 4 5	2,000	100	88
1,291	..	5,092	1,025	6,117	5,244	873	0 7 3	0 7 9	1,198	..	89
1,408	..	23,118	4,767	27,885	17,542	10,343	2 1 9	2 3 2	2,525	66	90
221	..	15,281	5,228	20,509	14,485	6,024	2 2 5	2 2 10	1,636	1,434	91
188	..	5,640	5,845	11,485	5,292	6,193	0 9 6	0 10 3	2,314	354	92
54	..	8,472	4,579	13,051	7,742	5,309	1 7 1	2 5 9	1,387	88	93
56	..	3,036	1,439	4,475	3,449	1,026	1 6 10	1 7 2	..	..	94
223	..	4,841	2,171	7,012	3,523	3,489	0 8 6	1 10 6	278	65	95
64	..	10,549	1,558	12,107	10,963	1,144	1 14 1	2 0 1	..	..	96
18	..	1,837	623	2,460	1,809	651	0 12 10	0 12 10	..	..	97
129	..	4,607	2,846	7,453	4,779	2,674	0 12 2	0 12 9	331	..	98
..	..	1,623	116	1,739	1,689	50	0 9 6	0 9 6	541	..	99
20	..	3,387	1,811	5,198	2,640	2,558	0 11 3	0 12 10	615	54½	100
217	..	5,297	732	6,029	5,197	832	1 13 4	1 13 8	289	68	101
35,369	105	9,38,397	2,65,498	12,03,895	8,78,540	3,25,355	0 1	1 7 6	1,99,418	74,299	
26,546	419	7,75,539	2,98,285	10,73,824	8,00,365	2,73,459	0 13 9	1 1 1	197,887	69,283	

Division.	District.	WATER-SUPPLY.				MEDICAL INCLUDING PLAQUE AND VACCINATION.				EDUCATION.			
		Establishment and con- tingencies.	Works and plant.	Total.	Establishment and con- tingencies.	Works and equipment.	Total.	Establishment and con- tingencies.	Works and equipment.	Total.	Establishment and con- tingencies.	Works and equipment.	Total.
1	2	16	17	18	19	20	21	22	23	24			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
LAHORE.	Gujranwala	..	..	25	91	..	91	701	..	701			
		..	25	25	55	38	93	1,120	28	1,148			
		..	..	..	250	..	250	854	..	854			
		..	..	..	1,104	591	1,695	2,160	10	2,170			
		..	..	..	32	..	32	499	..	499			
RAWALPINDI.	Sheikhupura	3,099	977	4,076	2,636	..	2,636	4,735	..	4,735			
		..	..	..	2,909	1,104	4,013	11,103	1,204	12,307			
		93	..	93	534	..	534	1,060	..	1,060			
		410	..	410	124	441	565	668	..	668			
MULTAN.	Gujrat	..	84	84	60	13	73	1,066	87	1,153			
		281	..	281	50	22	72	5,717	10	5,727			
		..	..	..	6,983	725	7,708	15,854	3,207	19,061			
		..	..	..	299	34	34	318	..	318			
		..	..	..	61	..	299	7,194	..	7,194			
	Shahpur	2,499	1,114	3,613	1,916	76	1,992	2,278	..	2,278			
		2,772	756	3,528	4,126	..	4,126	2,775	..	2,775			
		..	..	..	40	20	60	342	..	342			
		3	..	3	..	39	39	528	..	528			
		5	..	5	132	..	132	413	..	413			
	Rawalpindi	..	..	..	669	..	669	4,375	..	4,375			
	Attock	..	..	..	64	..	64	..	..	..
		122	..	122	242	..	242	1,000	..	1,000			
		..	..	..	990	..	990	2,798	..	2,798			
		..	..	..	173	..	173	1,275	..	1,275			
	Mianwali	..	..	..	37	..	37	844	..	844			
	Lyallpur	4,998	4,733	9,731	4,109	..	4,109	8,625	68	8,693			
	Jhang	..	..	..	15	..	15	..	..	..
		..	..	..	27	..	27	1,168	..	1,168			
		..	..	..	25	..	25	..	..	..
	Multan	..	..	..	487	33	520	4,282	92	4,374			
		..	..	..	250	25	275	700	..	700			
		..	..	..	284	..	284	..	..	..
		..	..	..	82	..	82	60	..	60			
		..	..	..	7	24	31	..	..	..
		..	..	..	6	..	6	212	..	212			
	Muzaffargarh	25	..	25	204	18	222	579	..	579			
		..	..	..	24	..	24	150	..	150			
		..	..	..	181	..	181	..	..	..
		..	..	..	3	..	3	..	..	..
	Dera Ghazi K	96	..	96	435	..	5	435	..	..	
		..	..	..	..	5	5	783	11	794			
		17,057	9,380	26,437	41,314	5,862	47,176	1,13,739	18,089	1,31,828			
		12,796	18,034	30,831	36,417	11,884	48,301	97,292	28,535	1,25,827			