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Resolution on the Working of Local Boards in Assam during the year 1939-40

SHILLONG:

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR

Resolution on the working of Local Boards in Assam during 1939-40

Extract from the proceedings of the Government of Assam in the Local Self-Government Department, No.1588-L.S.-G.(B), dated Shillong, the 2nd June 1941.

READ:—

- (1) The Divisional reports from the Commissioner of Divisions on the working of Local Boards during 1939-40.
- (2) The report on the working of the Local Audit Department in Assam during the year 1939-40.

There was no change in the number or constitution of Local Boards in the province during the year under report. The total number of meetings—ordinary and special—increased from 204 to 219, although some Boards did not hold the prescribed minimum number of meetings. Only one meeting was abortive. The number of adjourned meetings was 11. There was a decrease in the attendance of non-official members. The highest percentage of attendance was held by Dhubri and the lowest by Sibsagar.

The following statement shows the total income and expenditure of all Boards for 1938-39 and 1939-40.

Statement showing the details of receipts and expenditure under the main heads of account of the Local Boards in the year 1939-40

Income	1938-39	1939-40	Expenditure	1938-39	1939-40
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
I.—Land Revenue	1,13,308	1,35,878	1.—Refunds and drawbacks	8,802	8,214
VI.—Provincial rates	12,31,357	12,49,097	3.—Land Revenue	2,518	2,305
XII.—Interest	850	458	8.—Local rates	58,537	55,154
XVI-A.—Law and Justice	890	1,551	13.—Interest	5,152	4,903
XVII.—Police	1,25,636	1,40,530	18.—General administration	1,69,091	1,48,405
XIX.—Education	8,90,548	9,09,121	19-A.—Law and Justice	4,764	3,900
XX.—Medical	1,51,886	1,43,268	20.—Police	4,108	3,905
XXI.—Scientific and other Minor Departments.	6,226	7,263	22.—Education	14,92,470	15,35,016
XXII.—Superannuation allow- ances and pensions.	..	..	24.—Medical	5,88,008	5,82,231
XXXIII.—Stationery and Printing.	1,012	977	26.—Scientific and other Minor Departments.	78,389	83,406
XXV.—Miscellaneous	1,82,815	1,83,219	29.—Superannuation allow- ances and pensions.	69,455	71,344
XXXI.—Civil Works	8,13,561	8,02,400	30.—Stationery and Printing	12,971	14,775
Total ..	35,18,089	35,73,762	32.—Miscellaneous	14,291	12,131
Debts and deposits	1,01,871	87,409	33.—Famine	1,988	..
Opening balance	5,57,107	4,44,388	45.—Civil Works	11,20,973	10,53,069
Grand total ..	41,77,067	41,05,559	Total ..	36,31,517	35,78,758
			Debts and deposits	1,01,162	80,421
			Closing balance	4,44,388	4,46,380
			Grand total ..	41,77,067	41,05,559

On the receipt side there are substantial changes under "Land Revenue" "Provincial rates", "Police", "Education", "Medical" and "Civil Works". Reasons for the variations are stated below :—

Land Revenue.—Realisation of arrears and sale of bazars at higher bids, better collection of revenue and credit of security deposits for the year 1940-41 made by transfer credit to a board's funds account for the increase under this head.

Provincial rates.—The increase in provincial rates is due to adjustment during the year under report of the difference between the amount of local rates credited to provincial revenues and the amount of compensatory grants received from Government during the preceding year.

Police.—The increase under 'Police' is due to increase of pound receipts.

Education.—The increase under "Education" is mainly due to increased Government grants.

Medical.—The decrease under 'Medical' is more apparent than real. The increase in the preceding year is accounted for mainly by the fact that the receipts for that year included a large amount of public subscriptions for the maternity ward of the Goalpara dispensary.

Civil Works.—The decrease under 'Civil Works' is mainly due to a heavy fall in the receipt under License fees on vehicles other than motor vehicles.

On the expenditure side there are important variations under "General Administration", "Education", "Medical" and "Civil Works", the reasons for which are detailed below :—

General Administration.—The increase under "General Administration" in the previous year was due to the General Elections held at the close of the year 1937-38.

Education.—The increased expenditure under the head Education is mainly due to larger expenditure on Middle Vernacular and Primary Schools and for taking over of venture schools.

Medical.—The decrease of expenditure under Medical is mainly due to less expenditure on account of "Epidemic charges".

Civil Works.—The decrease of expenditure under "Civil Works" occurred under the heads "Communications" and "Water supply", both original and repair works. This is mainly due to paucity of funds.

The statements below show the contribution by Government for different purposes and the proportion of Boards' free income spent on Education, Medical and other purposes :—

Statement showing the Government grants to Local Boards in the year 1939-40.

Local Boards	Education	Medical	Scientific and other Minor Departments	Miscellaneous	Civil Works	Total grants	Total grants minus miscellaneous	Total income excluding opening balance and debt heads.	Free income
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Silchar ..	47,609	11,016	..	16,331	17,219	92,175	75,844	1,82,872	1,07,028
2. Hailakandi..	27,312	1,680	667	15,388	6,541	51,588	36,200	72,604	36,404
3. North Sylhet	70,660	7,604	..	3,378	16,633	98,275	94,897	1,89,045	94,148
4. Karimganj ..	60,818	9,180	..	8,064	16,055	94,117	86,053	1,71,247	85,194
5. South Sylhet	63,283	9,180	..	16,726	17,026	1,06,215	89,489	1,71,104	81,615
6. Habiganj ..	80,978	3,672	..	6,266	13,000	1,03,916	97,650	1,95,483	97,833
7. Sunamganj..	67,568	3,672	..	6,068	12,750	90,058	83,990	1,67,728	83,738
Total ..	4,18,228	46,004	667	72,221	99,224	6,36,344	5,64,123	11,50,083	5,85,960

Statement showing the Government grants to Local Board in the year 1939-40—concl'd.

Local Boards	Education	Medical	Scientific and other Minor Departments	Miscellaneous	Civil Works	Total grants	Total grants minus miscellaneous	Total income excluding opening balance and debit heads	Free income
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8 Dhubri ..	62,025	14,688	..	5,128	49,617	1,31,458	1,26,330	3,33,085	2,06,755
9. Goalpara ..	30,837	5,508	1,000	3,876	13,900	55,121	51,245	1,35,809	84,564
10. Gauhati ..	85,073	..	..	4,371	27,750	1,17,194	1,12,823	2,99,551	1,86,728
11. Barpeta ..	36,916	3,836	1,000	4,510	15,369	61,631	57,121	1,57,771	1,00,650
12. Tezpur ..	26,935	9,180	..	17,455	20,556	74,126	56,671	2,28,828	1,72,157
13. Mangaldai	24,836	5,508	1,000	10,260	10,340	51,944	41,684	1,52,097	1,10,413
14. Nowgong ..	48,327	16,524	..	9,766	16,900	91,517	81,751	2,71,181	1,89,430
15. Sibsagar ..	39,224	5,638	..	9,784	16,750	70,396	61,612	1,74,082	1,12,470
16. Jorhat ..	42,660	5,508	..	5,920	16,782	70,840	64,920	1,77,256	1,12,336
17. Golaghat ..	24,533	3,516	1,000	3,440	10,720	43,209	39,769	1,19,335	79,566
18. Dibrugarh..	34,475	7,344	..	19,783	31,471	93,073	73,290	2,73,331	2,00,041
19. North Lakhimpur.	22,174	5,508	942	11,688	8,921	49,233	37,545	1,01,353	63,808
Total ..	4,78,015	82,758	4,942	1,04,981	2,39,046	9,09,742	8,04,761	24,23,722	16,18,918
Grand total for 1939-40.	3,96,243	1,28,762	5,609	1,77,202	3,38,270	15,46,086	13,68,884	35,73,762	22,04,878
Grand total for 1938-39.	8,77,908	1,28,632	4,463	1,77,203	3,33,237	15,21,443	13,44,240	35,18,089	21,73,849

Statement showing the proportion of each Local Board's expenditure on certain heads in the year 1939-40

Local Boards	Free income	Surma Valley				Percentage available for other objects of reserved as unexpected balance	Assam Valley				Percentage available for other objects of reserved as unexpected balance
		Percentage of expenditure from Board's fund of free income of Board			Local Boards		Free income	Percentage of expenditure from Board's fund of free income of Board			
		Education	Road	Medical aid				Education	Road	Medical aid	
Silchar ..	Rs. 1,07,028	25	30	19	36	Dhubri ..	2,06,755	31	23	23	23
Hailakandi ..	36,404	35	37	39	—11	Goalpara ..	84,564	36	19	22	23
North Sylhet ..	94,148	30	11	31	28	Gauhati ..	1,86,728	37	15	28	20
Karimganj ..	85,194	33	8	33	26	Barpeta ..	1,00,650	35	11	22	32
South Sylhet ..	81,615	28	14	28	30	Tezpur ..	1,72,157	32	24	14	30
Habiganj ..	97,833	38	12	28	22	Mangaldai ..	1,10,413	27	23	19	31
Sunamganj ..	83,738	26	11	35	28	Nowgong ..	1,89,430	36	18	20	26
						Sibsagar ..	1,12,470	27	35	13	25
						Jorhat ..	1,12,336	32	19	13	36
						Golaghat ..	79,566	27	28	25	20
						Dibrugarh ..	2,00,041	18	47	12	23
						North Lakhimpur.	63,808	29	26	14	31
Total ..	5,85,960	30	16	29	25	Total ..	16,18,918	31	25	19	25
						Provincial total	22,04,878	31	22	28	19

The progress made during the year is summarised below :—

Education.—Middle English Schools decreased by one in the Surma Valley. Middle Vernacular Schools increased by 1 and Primary Schools by 246. The increase of Primary Schools was due to larger grants from provincial revenues for the expansion of primary education. The demand for such expansion is on the increase and many venture schools await recognition. The local authorities slow to find means to improve their resources cannot meet the demand and look to Government for further aid, forgetting that there are other demands which have the first claim on provincial revenues. A tendency to play up to the popular demand even at the sacrifice of quality for quantity is noticeable. Instances are not wanting where untrained teachers have been preferred to trained ones.

Medical.—The number of dispensaries increased by three in the Assam Valley. The demand for more medical aid remained unsatisfied for lack of money. Generous offers from public-spirited gentlemen have provided some relief. The amount of subscriptions collected for dispensaries continued to be small although the system of levying a fee of one anna on new patients is reported to have been working well.

Epidemic cholera broke out in some parts of Sunamganj, but was checked by the timely action of the Subdivisional Medical Officer and the Public Health and Local Board staff. There were epidemics of small-pox in North Sylhet, Karimganj, South Sylhet and Sunamganj. Karimganj and Sunamganj employed temporary vaccinators.

Kala-azar and Leprosy cases continued to be treated in some Local Boards' dispensaries. The Leper Asylum at Barpeta is reported to be doing good work. Preparations were made for the establishment of a Tuberculosis clinic at Dhubri and His Excellency the Governor presented a donation. It is expected that the lead thus given will be followed by public-spirited gentlemen of the district. The recrudescence of *Kala-azar* in Golaghat caused dismay among the people. The Local Board and the Public Health Department arranged to check the disease. An indoor hospital was established at Government's expense and the headquarters of the Assistant Director of Public Health were also transferred temporarily to Golaghat.

Sanitation.—Progress in respect of improving the existing sources and providing fresh sources of rural water supply was maintained with the aid of the Government of India's grant for rural uplift. Some of the Boards took over for maintenance a number of ring and tube wells constructed from this grant. Vaccination and re-vaccination continued as usual.

Veterinary.—Veterinary work appears to have gained increasing popularity as is shown by the increase in the number of inoculations and treatments. The demand for service is beyond the capacity of the staff available, but it was not possible to add to the number for lack of money. There was no increase in the number of dispensaries except at Nowgong by two. A second Veterinary Assistant was appointed by the Hailakandi Board. Cases of cattle poisoning were reported at Sunamganj and the Board issued leaflets for distribution among the people to warn them against such poisoning. The Field Assistants—42 in number, appointed by Government—were reported to have given useful service.

Audit.—The accounts of all the Boards in the Surma Valley except North Sylhet and those of the Goalpara, Barpeta, Tezpur, Mangaldai, Nowgong, North Lakhimpur and Dibrugarh in the Assam Valley were audited during the year. The Examiner reports that the accounts were kept in good order. The financial position of Habiganj, Karimganj and Sunamganj was very bad. A case in which a tax collector kept back money, was detected by the Board's Office at Tezpur. The tax collector was dismissed. A case of mis-appropriation in connection with the purchase of postage and service stamps from the treasury was detected at Habiganj by the Examiner, Local Accounts. The clerk concerned was punished by the Board with reduction of pay and with stoppage of increment for two years. The procedure of drawing cheques in favour of the Chairman and obtaining cash for purchase of stamps, etc. which facilitated the mis-appropriation has since been changed. Slackness in supervision accounts for cases of mis-appropriation, etc., and Government must again indicate the need for watching the subordinate staff.

Inspection.—The Commissioner of Divisions inspected all the Boards in the province.

The Silchar and South Sylhet Local Board Offices were inspected by the Hon'ble Minister, Local Self-Government. The Hon'ble Premier and Hon'ble Ministers, Local Self-Government and Revenue visited the Sunamganj Local Board Office.

General.—The financial position of the Boards continued to be unsatisfactory. Government advise them to imitate the Silchar and Habiganj Boards whose members voted for increases of local rate by three pies and two pies in the rupee respectively. Government once again commend the example of those members and officers of various Boards who do not draw travelling allowance for attending meetings. They, however, regret to note that a proposal in the Tezpur Board to cease giving such an allowance was opposed by some members.

At some places especially at Jorhat and Tezpur, useful work was hampered by party faction.

Government appreciate the difficulties of Local Boards. To enable the Chairmen and Vice-Chairmen to discuss outstanding problems, two conferences—one at Gauhati and the other at Sylhet—were called, and were presided over by the present Hon'ble Minister, Local Self-Government. The informal decisions reached at these conferences will come up for consideration by the Boards in due course and it is expected that a common policy will be evolved in certain matters of interest.

Government thank the Commissioner of Divisions for his interesting report on the Assam Valley Local Boards and place on record their appreciation of the work done by the various gentlemen noted in the divisional reports.

By order of the Governor of Assam,

C. B. C. PAINE,

Secy. to the Govt. of Assam in the Edn. and L.S.-G. Depts.

Year	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	Total	Divisional Officer
Tezpur	3,21,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	3,19,000	Tezpur
Mirzapur	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	2,27,000	Mirzapur
Nowrang	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	2,22,100	Nowrang
Sibsagar	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	2,20,000	Sibsagar
Jorhat	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	2,16,100	Jorhat
Gulabari	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	2,10,000	Gulabari
Dibrugarh	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	2,10,100	Dibrugarh
Sonit Paliampur	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	1,50,200	Sonit Paliampur
Total for 1920-40	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	17,70,000	Total for 1920-40

STATEMENT I

Statement showing the constitution of local boards in Assam during the year 1939-40

Serial No.	Name of local board	Act under which constituted	Area in square miles	Population within the area	Particulars about Chairman				Number of members									
					Elected non-official	Elected official	Nominated non-official	Nominated official	Ex-officio Supernumerary	Nominated	Elected	Total	Officials	Non-officials	Europeans	Indians		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
<i>Surma Valley Division</i>																		
1	Silchar ..	Assam Local Self-Government Act I of 1915, as subsequently amended.	1,447.50	3,73,626	1	..	..	..	3	4	19	26	3	23	9	17	
2	Hailakandi ..		520.28	1,48,990	1	3	4	16	23	3	20	4	19		
3	North Sylhet ..		1,087	5,59,125	1	3	3	23	29	3	26	3	26		
4	Karimganj ..		1,076	5,03,943	1	3	3	23	29	3	26	2	27		
5	South Sylhet ..		863.62	4,47,050	1	3	3	20	26	3	23	5	21		
6	Habiganj ..		1,001	6,24,944	1	3	3	25	31	3	28	4	27		
7	Sunamganj ..		1,442	5,44,937	1	3	4	18	25	3	22	..	25		
Total for 1939-40			7,437.40	32,02,615	7	..	..	..	21	24	144	189	21	168	27	162	
<i>Assam Valley Division</i>																		
1	Dhubri ..		2,865	6,05,688	1	..	..	..	3	4	21	28	3	25	..	28	
2	Goalpara ..		1,089	2,55,618	1	..	..	..	3	3	13	19	3	16	..	19	
3	Gauhati ..		2,584	6,36,240	1	..	..	..	3	5	23	31	3	28	1	30	
4	Barpeta ..		1,274	3,01,478	1	..	..	..	3	4	16	23	3	20	..	23	
5	Tezpur ..		2,041	3,34,900	1	..	..	..	3	4	19	26	3	23	6	20	
6	Mangaldai ..		1,377	2,37,953	..	..	1	..	3	3	20	26	3	23	5	21	
7	Nowgong ..		1,786.55	5,52,168	1	..	..	..	3	3	20	26	3	23	5	21	
8	Sibsagar ..		1,162	3,20,899	1	..	..	..	3	3	20	26	3	23	6	20	
9	Jorhat ..		1,033	3,19,159	1	..	..	..	3	3	20	26	3	23	4	22	
10	Golaghat ..		3,015	2,70,093	1	..	..	..	3	4	19	26	3	23	5	21	
11	Dibrugarh ..		3,033	5,46,164	1	..	..	..	3	5	23	31	3	28	9	21	
12	North Lakhimpur		1,174	1,50,504	..	..	1	..	3	2	18	23	3	20	6	17	
Total for 1939-40			22,433.55	45,30,864	10	..	2	..	36	43	232	311	36	275	47	264		
Grand total for 1939-40.			29,870.95	77,33,479	17	..	2	..	57	67	376	500	57	443	74	426		
Grand total for 1938-39.			31,928.	77,33,479	17	..	2	I(a)	57	67	376	500	57	443	74	426		

STATEMENT No. IA

Statement showing the number of meetings, etc. of local boards in Assam during 1939-40

Serial No.	Name of local board	Total number of meetings held including those specified in columns 4 and 5	Number of meetings out of the total in column 3 which proved abortive for want of quorum	Number of meetings out of the total in column 3 which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting	Remarks
1	2	3	4	5	6	7	8	9
	<i>Surma Valley Division</i>							
1	Silchar ..	16	1	..	39.67	74.43	70.42	
2	Hailakandi ..	13	..	..	48.72	69.23	66.56	
3	North Sylhet ..	13	..	3	25.64	73.67	68.70	
4	Karimganj ..	16	..	1	28.89	75.90	71.04	
5	South Sylhet ..	12	..	2	69.44	73.55	73.08	
6	Habiganj ..	11	..	..	57.57	80.84	78.59	
7	Sunamganj ..	11	..	..	54.55	88.84	84.73	
	Total for 1939-40	92	1	6	46.35	76.76	73.38	
	<i>Assam Valley Division</i>							
1	Dhubri ..	14	..	..	31	93	86	
2	Goalpara ..	11	..	1	33	90	81	
3	Gauhati ..	8	..	..	..	88	80	
4	Barpeta ..	13	..	1	38	90	83	
5	Tezpur ..	9	..	..	19	85	77	
6	Mangaldai ..	11	..	..	15	67	61	
7	Nowgong ..	10	..	..	13	75	68	
8	Sibsagar ..	14	..	2	5	59	53	
9	Jorhat ..	7	..	1	29	86	79	
10	Golaghat ..	10	..	..	47	67	65	
11	Dibrugarh ..	11	..	..	45	70	68	
12	North Lakhimpur	9(a)	..	..	48	87	82	
	Total for 1939-40	127	..	5	27	79	73	
	Grand total for 1939-40.	219	1	11	33.87	78.15	71.63	
	Grand total for 1938-39.	204	2	6	35.26	82.43	76.87	

(a) Excludes 9 special meetings held in the same sittings.

Statement showing the income of local boards in Assam

Serial No.	Name of local board	I.—Land Revenue				VI.—Local Rates				XII.—Interests				XVII.—Police			
		Closing balance of last year	Revenue due to canals	Revenue due from bazars on Government land and other land revenue	Total	Local rates	Village Service Fund	As many columns as may be necessary to show other receipts from Local rates	Total	For educational purposes	For medical purposes	For other purposes	Total	XVIA.—Law and Justice	Receipts under Cattle Trespass Act	Other items	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Surma Valley Division</i>																	
1	Silchar	13,268	..	5,861	5,861	38,689	..	..	38,689	..	..	..	..	..	6,794	..	6,794
2	Hailakandi..	18,577	..	..	..	10,881	..	..	10,881	..	..	..	..	185	1,633	..	1,818
3	North Sylhet	14,861	..	1,221	1,221	61,840	..	..	61,840	..	..	..	..	30	4,791	..	4,821
4	Karimganj..	9,346	..	..	..	53,430	..	..	53,430	..	..	195	195	..	2,199	..	2,394
5	South Sylhet	37,575	..	..	..	47,080	..	..	47,080	..	..	4	4	379	3,522	..	3,901
6	Habiganj..	4,984	..	..	..	70,553	..	..	70,553	..	..	..	..	..	3,833	1,391	5,224
7	Sunamganj..	4,372	..	..	..	59,400	..	..	59,400	..	..	..	..	..	5,443	..	5,443
	Total for 1939-40.	1,02,983	..	7,082	7,082	3,41,873	..	..	3,41,873	..	..	199	199	594	28,215	1,391	29,606
<i>Assam Valley Division</i>																	
1	Dhubri ..	27,038	..	4,672	4,672	1,33,280	..	..	1,33,280	..	..	..	..	..	13,537	258	13,795
2	Goalpara ..	20,736	..	..	..	56,000	..	..	56,000	..	..	..	..	..	5,365	196	5,561
3	Gauhati ..	55,782	..	10,417	10,417	1,26,760	..	..	1,26,760	..	..	..	..	..	11,906	..	11,906
4	Barpeta ..	10,014	..	13,197	13,197	51,916	..	..	51,916	..	..	..	..	..	6,715	600	7,315
5	Tezpur ..	53,707	..	14,658	14,658	77,880	..	..	77,880	..	..	..	..	81	12,332	..	12,413
6	Mangaldai ..	16,539	..	14,358	14,358	48,800	..	..	48,800	..	..	..	..	..	9,528	22	9,550
7	Nowgong ..	29,575	..	45,709	45,709	77,440	..	..	77,440	..	..	..	..	136	18,804	..	18,940
8	Sibsagar ..	23,333	..	3,500	3,500	70,702	..	..	70,702	..	..	259	259	740	3,745	421	4,166
9	Jorhat ..	7,213	..	7,249	7,249	69,406	..	..	69,406	..	..	..	..	..	5,322	..	5,322
10	Golaghat ..	20,265	..	351	351	48,800	..	..	48,800	..	..	..	..	..	4,971	137	5,108
11	Dibrugarh ..	63,321	..	9,372	9,372	1,17,519	..	..	1,17,519	..	..	..	..	..	12,655	..	12,655
12	North Lakhimpur.	13,882	..	5,313	5,313	28,721	..	..	28,721	..	..	..	..	..	4,350	60	4,410
	Total for 1939-40.	3,41,405	..	1,28,796	1,28,796	9,07,224	..	..	9,07,224	..	..	259	259	957	1,09,230	1,694	1,10,924
	Grand total for 1939-40.	4,44,388	..	1,35,878	1,35,878	12,49,097	..	..	12,49,097	..	..	458	458	1,551	1,37,445	3,085	1,40,530
	Grand total for 1938-39.	5,57,107	..	1,13,308	1,13,308	12,31,357	..	..	12,31,357	..	..	850	850	890	1,21,846	3,790	1,25,636

MENT No. II

for the year ending the 31st March 1940

XIX.—Education												XX.—Medical					
School fees					Contributions			Miscellaneous				Contributions					
Training and Special Schools	High Schools	Middle Schools	Primary Schools	Total	From Government	Other contributions	Total	Sale-proceeds of books	Miscellaneous	Total	Total	Hospital and Dispensary receipts	Medicines sold by Civil Surgeons	Income from endowments	From Government	Other contributions	Total
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	47,609	..	47,609	..	83	83	47,692	..	..	..	11,016	630	11,646
..	27,312	..	27,312	..	54	54	27,366	..	..	..	1,680	203	1,883
..	70,660	..	70,660	..	60	60	70,720	..	..	..	7,604	..	7,604
..	60,818	..	60,818	..	97	97	60,915	..	..	..	9,180	1,321	10,501
..	63,283	..	63,283	..	74	74	63,357	..	..	..	9,180	128	9,308
..	80,978	..	80,978	..	85	85	81,063	..	..	..	3,672	292	3,964
..	67,568	..	67,568	..	163	163	67,731	..	..	..	3,672	450	4,122
..	4,18,228	..	4,18,228	..	616	616	4,18,844	..	..	..	46,004	3,024	49,028
..	..	1,299	..	1,299	62,025	119	62,144	..	513	513	63,956	..	..	..	14,688	2,301	16,989
..	..	42	70	112	30,837	264	31,101	..	1	1	31,214	..	..	..	5,508	1,426	6,934
..	..	15	..	15	85,073	..	85,073	..	482	482	85,570	..	..	..	..	300	300
..	..	34	..	34	36,916	150	37,066	..	141	141	37,241	..	..	..	3,836	500	4,336
..	..	53	30	83	26,935	..	26,935	..	6	6	27,024	..	..	..	9,180	1,689	10,869
..	..	943	..	943	24,836	..	24,836	..	405	405	26,184	..	..	..	5,508	270	5,778
486	..	482	183	1,151	48,327	..	48,327	..	65	65	49,543	..	..	..	16,524	1,011	17,535
..	..	1,678	..	1,678	39,224	..	39,224	..	106	106	41,008	..	..	..	5,638	1,147	6,785
..	..	2,624	..	2,624	42,660	..	42,660	..	131	131	45,415	..	..	..	5,508	1,701	7,209
..	24,533	..	24,533	..	221	221	24,754	..	..	..	3,516	450	3,966
..	..	1,450	..	1,450	34,475	..	34,475	..	70	70	35,995	..	..	..	7,344	33	7,377
..	22,174	..	22,174	..	199	199	22,373	..	..	..	5,508	..	5,508
486	..	8,620	283	9,389	4,78,015	533	4,78,548	..	2,340	2,340	4,90,277	..	..	..	82,758	10,828	93,586
486	..	8,620	283	9,389	8,96,243	533	8,96,776	..	2,956	2,956	9,09,121	..	..	..	1,28,762	13,852	1,42,614
519	..	9,144	257	9,920	8,77,908	380	8,78,288	..	2,340	2,340	8,90,548	..	..	..	1,28,632	20,833	1,49,465

Serial No.	Name of local board	XX.—Medical—concl'd.				XXI.—Scientific and other Minor Departments												XXII—Receipts in aid of superannuation and commutation of pensions or gratuities
		Miscellaneous			Total	Botanical and other public garden receipts	Veterinary receipts	Receipts on account of experimental cultivation	Public Exhibitions and Fairs				Miscellaneous	Contributions from Government	Other contributions	Total		
		Sanitary fees and fines	Other receipts	Total					Horse fairs	Cattle fairs	Other exhibitions and fairs	Total						
		37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	
	<i>Surma Valley Division</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Silchar ..	..	..	..	11,646	..	10	..	..	..	..	..	..	..	..	..	10
2	Hailakandi..	..	..	..	1,883	..	..	..	..	..	..	..	..	667	..	667	..
3	North Sylhet	..	..	..	7,604	..	27	..	..	..	..	..	..	..	..	27	..
4	Karimganj..	82	1	83	10,584	..	..	..	..	..	..	..	..	..	50	50	..
5	South Sylhet	..	..	..	9,308	..	..	..	..	..	..	..	..	..	..	..	..
6	Habiganj ..	..	..	..	3,964	..	175	..	..	..	..	..	..	..	..	175	..
7	Sunamganj ..	..	..	..	4,122	..	115	..	..	..	..	..	..	..	..	115	..
	Total for 1939-40.	82	1	83	49,111	..	327	..	..	..	..	..	..	667	50	1,044	..
	<i>Assam Valley Division</i>																	
1	Dhubri ..	73	..	73	17,062	..	..	..	..	..	..	..	252	..	..	252	..
2	Goalpara ..	..	194	194	7,128	..	..	..	..	..	..	..	50	1,000	..	1,050	..
3	Gauhati ..	..	8	8	308	..	..	..	..	..	..	..	141	..	..	141	..
4	Barpeta ..	..	..	..	4,336	..	10	..	..	..	..	..	..	1,000	..	1,010	..
5	Tezpur ..	96	47	143	11,012	..	..	..	..	..	..	..	..	..	..	..	..
6	Mangaldai..	104	..	104	5,882	..	..	..	..	..	..	..	222	1,000	..	1,222	..
7	Nowgong ..	32	..	32	17,567	..	..	..	..	..	..	..	1	..	..	1	..
8	Sibsagar ..	..	..	..	6,785	..	97	..	..	..	..	..	3	..	..	100	..
9	Jorhat ..	..	..	..	7,209	..	..	..	..	..	..	..	..	..	..	..	..
10	Golaghat ..	..	17	17	3,983	..	260	..	..	..	..	..	..	1,000	..	1,260	..
11	Dibrugarh ..	..	..	..	7,377	..	..	..	..	..	..	..	241	..	..	241	..
12	North Lakhimpur.	..	..	..	5,508	..	..	..	..	..	..	..	..	942	..	942	..
	Total for 1939-40.	305	266	571	94,157	..	367	..	..	..	..	..	910	4,942	..	6,219	..
	Grand total for 1939-40.	387	267	654	1,43,268	..	694	..	..	..	..	..	910	5,609	50	7,263	..
	Grand total for 1938-39.	465	1,956	2,421	1,51,886	..	672	..	..	..	..	..	815	4,463	276	6,226	..

XXIII.—Stationery and printing		XXV.—Miscellaneous									XXVI.—Railways			XXX.—Irrigation—Minor Works and Navigation
Press receipts	Sale of old stores and materials	Sale of Nazul (escheated) buildings and lands	Rent of (escheated) buildings and lands	Total	Contributions		Other Miscellaneous receipts (conservancy receipts)	Other receipts	Total	Gross receipts	Deduct—Working expenses	Net receipts	Local canal receipts	
53	54	55	56	57	From Government	Other contributions	60	60(a)	61	62	63	64	65	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
236	16,331	..	41	..	16,372	..	..	..	..
..	15,388	..	95	..	15,483	..	..	..	..
223	3,378	..	493	..	3,871	..	..	..	..
..	8,064	..	..	37	8,101	..	..	..	..
..	16,726	..	..	110	16,836	..	..	..	..
..	6,266	360	395	..	7,021	..	..	..	..
..	6,068	..	71	..	6,139	..	..	..	..
459	72,221	360	1,095	147	73,823	..	..	..	..
..	5,128	..	898	..	6,026	..	..	..	..
..	3,876	136	..	..	4,012	..	..	..	..
..	4,371	..	..	..	4,371	..	..	..	..
85	4,510	..	290	..	4,800	..	..	..	..
273	17,455	600	941	..	18,996	..	..	..	..
142	10,260	..	161	..	10,421	..	..	..	..
18	9,766	..	142	..	9,908	..	..	..	..
..	8,784	52	..	..	8,836	..	..	..	..
..	5,920	..	372	..	6,292	..	..	..	..
..	3,440	51	..	..	3,491	..	..	..	..
..	19,783	..	..	..	19,783	..	..	..	..
..	11,688	..	772	..	12,460	..	..	..	..
518	1,04,981	839	3,576	..	1,09,396	..	..	..	..
977	1,77,202	1,199	4,671	147	1,83,219	..	..	..	..
1,012	1,77,203	1,109	4,064	439	1,82,815	..	..	..	..

XXXI.—Civil Works

Serial No.	Name of Local Board	In charge of Civil Officers														In charge of Public Works Officers
		Tolls on ferries and roads	Rent of buildings and lands other than nazul (escheated)	Sale of buildings and other property other than nazul (escheated)	Sale of stores and materials	Staging bungalow fees	Serai (rest-house) fees	Sale proceeds of trees, grass, etc.	Miscellaneous	Contribution from Government (for improvement of communications)	Contribution from Provincial Motor Tax	Other contributions	License fees on vehicles other than motor vehicles	Total		
		66	67	68	69	70	71	72	73	74	74(a)	75	75(a)	76	77	
	<i>Surma Valley Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	26,959	..	..	..	..	..	..	503	17,219	8,436	..	2,455	55,572	..	55,572
2	Hailakandi..	4,589	15	33	105	..	3,220	3	..	6,541	..	..	..	14,506	..	14,506
3	North Sylhet	16,641	512	67	7	73	..	149	..	16,633	3,750	..	886	38,718	..	38,718
4	Karimganj..	16,400	292	..	89	88	..	..	144	16,055	2,230	..	475	35,773	..	35,773
5	South Sylhet	4,630	..	..	..	288	..	..	43	17,026	5,554	..	3,077	30,618	..	30,618
6	Habiganj ..	9,909	..	..	523	..	98	..	280	13,000	1,198	..	2,475	27,483	..	27,483
7	Sunamganj..	10,880	..	519	..	..	70	430	50	12,750	..	79	..	24,778	..	24,778
	Total for 1939-40.	90,008	819	619	724	449	3,388	582	1,020	99,224	21,168	79	9,368	2,27,448	..	2,27,448
	<i>Assam Valley Division.</i>															
1	Dhubri ..	18,400	..	..	175	76	..	..	173	49,617	167	..	25,434	94,042	..	94,042
2	Goalpara ..	2,640	..	..	45	1	..	..	..	13,900	630	..	13,628	30,844	..	30,844
3	Gauhati ..	7,460	488	235	25	..	..	88	2	27,750	191	..	23,839	60,078	..	60,078
4	Barpeta ..	5,263	167	..	..	40	..	9	..	15,369	273	3,445	13,305	37,871	..	37,871
5	Tezpur ..	10,086	194	..	9	29	..	..	34	20,556	8,948	..	26,716	66,572	..	66,572
6	Mangaldai ..	2,720	..	..	..	10	..	..	247	10,340	6,277	..	15,944	35,538	..	35,538
7	Nowgong ..	11,320	904	..	96	23	..	23	156	16,900	1,740	..	20,893	52,055	..	52,055
8	Sibsagar ..	12,120	126	..	8	6	..	19	3	16,750	4,144	..	4,810	37,986	..	37,986
9	Jorhat ..	5,480	431	..	..	50	..	29	..	16,752	6,904	..	6,717	36,363	..	36,363
10	Golaghat ..	2,640	..	..	3	..	..	..	1,846	10,720	6,068	..	10,311	31,588	..	31,588
11	Dibrugarh ..	4,063(a)	..	..	..	97	..	..	1,325	31,471	26,728	..	6,705	70,389	..	70,389
12	North Lakhimpur.	6,777	..	..	..	..	..	..	..	8,921	2,125	..	3,803	21,626	..	21,626
	Total for 1939-40.	88,969	2,310	235	361	332	..	168	3,786	2,39,046	64,195	3,445	1,72,105	5,74,952	..	5,74,952
	Grand total for 1939-40.	1,78,977	3,129	854	1,085	781	3,388	750	4,806	3,38,270	85,363	3,524	1,81,473	8,02,400	..	8,02,400
	Grand total for 1938-39.	1,79,995	2,642	1,091	1,166	1,002	138	1,099	4,210	3,33,237	87,264	3,745	1,97,972	8,13,561	..	8,13,561

Total income, excluding opening balance	Debts			Total receipts, excluding opening balance	Total receipts, including opening balance	Incidence of taxation per head of population	Incidence of income (excluding balances) per head of population	Remarks
	Loans	Deposits and advances	Total					
79	80	81	82	83	84	85	86	87
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,82,872	..	8,044	8,044	1,90,916	2,04,184	0 2 1	0 7 10	
72,604	..	2,004	2,004	74,608	93,185	0 1 4	0 7 10	
1,89,045	..	6,396	6,396	1,95,441	2,10,302	0 1 10	0 5 5	
1,71,247	..	1,736	1,736	1,72,983	1,82,329	0 1 9	0 5 5	
1,71,104	..	6,424	6,424	1,77,528	2,15,103	0 1 10	0 6 1	
1,95,483	..	677	677	1,96,160	2,01,144	0 1 10	0 5 0	
1,67,728	..	5,283	5,283	1,73,011	1,77,383	0 1 9	0 4 11	
11,50,083	..	30,564	30,564	11,80,647	12,83,630	0 1 9	0 5 9	
3,33,085	..	10,431	10,431	3,43,516	3,70,554	0 4 2	0 8 10	
1,35,809	..	1,041	1,041	1,36,850	1,57,586	0 4 4	0 8 6	
2,99,551	..	7,366	7,366	3,06,917	3,62,699	0 3 9	0 7 6	
1,57,771	..	3,015	3,015	1,60,786	1,70,800	0 3 6	0 8 4	
2,28,828	..	4,062	4,062	2,32,890	2,86,597	0 5 1	0 10 11	
1,52,097	..	6,377	6,377	1,58,474	1,75,013	0 4 4	0 10 3	
2,71,181	2,71,181	3,00,756	0 2 10	0 7 10	
1,74,082	..	6,687	6,687	1,80,769	2,04,102	0 3 9	0 8 8	
1,77,256	..	788	788	1,78,044	1,85,257	0 3 10	0 8 11	
1,19,335	..	1,277	1,277	1,20,612	1,40,877	0 3 6	0 7 1	
2,73,331	..	5,016	5,016	2,78,347	3,41,668	0 3 8	0 8 0	
1,01,333	..	10,785	10,785	1,12,138	1,26,020	0 3 5	0 10 9	
24,23,679	..	56,845	56,845	24,80,524	28,21,929	0 3 10	0 8 7	
35,73,762	..	87,409	87,409	36,61,214	41,05,559	0 3 2	0 7 6	
35,18,089	4,000	97,871	1,01,871	36,19,960	41,77,067	0 3 2	0 7 0	

Statement showing the expenditure of local boards in Assam for

Serial No.	Name of Local Boards	Closing balance of last year	Total income during the year	1.—Refunds and drawbacks			3.—Land Revenue	8.—Local Rates	13.—Interest				18.—Administration				
				Local rate refund	Other revenue refund	Total			Interest on loans	Other items	Total	General establishment of Local Funds					
												Improvement of <i>klas</i> bazar	Commission to Ma:zadars	On account of last year	On account of current year	Offic. establishment	Offices contingencies (including stationery locally purchased)	Payment of establishment for offices of accounts, central and audit	Election expenses	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16(a)	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Surma Valley Division</i>																	
1	Silchar ..	13,268	1,90,916	..	381	381	694	..	..	58	..	58	8,302	462	..	150	8,916
2	Hailakandi ..	18,577	74,608	..	..	..	..	..	..	..	..	..	2,627	493	..	..	3,120
3	North Sylhet..	14,861	1,95,441	..	639	639	595	..	..	896	..	896	10,046	767	..	120	10,933
4	Karimganj ..	9,346	1,72,983	..	144	144	..	..	..	600	..	600	5,85	297	..	..	6,142
5	South Sylhet ..	37,575	1,77,528	..	21	21	..	..	..	159	..	159	9,180	884	..	100	10,164
6	Habiganj ..	4,984	1,96,160	..	..	..	..	..	..	..	..	..	6,970	504	..	19	7,493
7	Sunamganj ..	4,372	1,73,011	..	..	..	..	..	..	..	..	..	7,821	505	..	129	8,455
	Total for 1939-40.	1,02,983	11,80,647	..	1,185	1,185	1,289	..	..	1,713	..	1,713	50,831	3,912	..	518	55,261
<i>Assam Valley Division</i>																	
8	Dhubri ..	27,038	3,43,516	126	..	126	305	97	..	..	..	..	11,382	858	..	..	12,240
9	Goalpara ..	20,736	1,36,850	..	50	50	..	..	..	..	..	..	7,553	362	..	..	7,915
10	Gauhati ..	55,782	3,06,917	326	309	635	..	11,989	..	..	..	..	10,198	773	..	..	10,971
11	Barpeta ..	10,014	1,60,786	682	..	682	539	5,066	..	..	..	..	5,164	2,127	..	2	7,293
12	Tezpur ..	53,707	2,32,890	661	25	686	76	6,202	..	..	..	..	8,432	1,306	..	..	9,738
13	Mangaldai ..	16,339	1,58,474	378	..	378	5	3,687	..	..	..	..	4,789	461	..	10	5,260
14	Nowgong ..	29,575	2,71,181	12	1,951	1,963	..	4,467	..	..	..	..	10,095	813	..	..	10,908
15	Sibsagar ..	23,333	1,80,769	312	..	312	..	5,755	..	344	..	344	6,045	414	..	..	6,459
16	Jorhat ..	7,213	1,78,044	337	..	337	..	4,548	..	2,178	..	2,178	5,697	439	..	36	6,172
17	Golaghat ..	20,265	1,20,612	97	..	97	..	3,337	..	..	..	..	3,131	648	..	..	3,779
18	Dibrugarh ..	63,321	2,78,347	1,447	..	1,447	..	7,502	..	668	..	668	6,076	987	..	..	7,063
19	North Lakhimpur.	13,882	1,12,138	316	..	316	91	2,504	..	..	..	..	4,963	383	..	..	5,346
	Total for 1939-40.	3,41,405	24,80,524	4,694	2,335	7,029	1,016	55,154	..	3,190	..	3,190	83,525	9,571	..	48	1,31,144
	Grand total for 1939-40.	4,44,388	36,61,171	4,694	3,520	8,214	2,305	55,15	..	4,903	..	4,903	1,34,356	13,483	..	566	1,48,403
	Grand total for 1938-39.	5,57,207	36,19,000	6,742	2,060	8,802	2,518	58,531	..	5,152	..	5,152	1,35,214	11,340	..	99,55	1,69,09

MENT No. III—contd.

for the year ending the 31st March 1940—contd.

19A.—Law and Justice—Courts of Law	20.—Police					21.—Ports and Pilotage Subsidies to steam boat companies	22.—Education						
	Cattle pound charges						Grants to Universities	Inspection	Maintenance and management				
	Establishment	Contingencies	Refund of cattle pound collection	Other charges	Total				Training and special schools	High schools	Middle schools	Primary schools	Total
18	19	20	21	22	23	24	25	26	27	28	29	30	31
85	..	..	..	..	..	..	..	..	..	..	13,332	56,768	70,100
25	..	..	..	..	..	..	..	..	..	..	4,972	30,480	35,452
117	..	62	40	..	102	..	..	..	..	..	5,627	86,970	92,597
162	108	..	..	..	108	..	..	..	..	..	9,143	73,304	82,447
552	535	..	..	..	535	..	..	..	..	..	4,416	78,793	83,209
247	..	9	..	..	9	..	..	..	..	..	5,433	1 07,023	1,12,456
..	..	..	..	..	..	..	..	..	..	..	3,861	77,565	81,426
1,188	643	71	40	..	754	..	..	..	..	..	46,784	5,10,903	5,57,687
1,763	..	5	..	..	5	..	..	..	4,180	..	26,529	80,343	1,11,052
..	..	177	..	..	177	..	..	..	8 5	..	12,298	40,610	53,803
..	1,000	105	..	162	1,267	..	..	..	1,702	..	31,979	1,11,337	1,45,018
23	..	..	..	..	..	..	..	..	917	..	12,544	52,868	66,329
222	666	..	..	..	666	..	..	..	3,389	..	21,685	44,453	69,527
..	..	24	..	..	24	..	..	..	..	..	9,370	41,306	50,676
..	..	..	78	..	78	..	..	..	4,788	..	27,200	82,114	1,14,102
1	..	65	..	568	633	..	..	..	1	..	14,728	51,030	65,759
393	..	..	..	13	13	..	..	..	792	..	11,823	59,710	72,325
..	..	..	..	130	130	..	..	..	663	..	8,559	33,139	42,361
310	20	18	100	20	158	..	..	..	1,125	..	9,640	51,7 5	62,510
..	..	..	..	..	..	..	..	..	..	..	7,378	24,951	37,329
2,712	1,686	394	178	893	3,151	..	..	..	18,452	..	1,93,733	6,73,606	8,90,791
3,900	2,329	465	218	893	3,905	..	..	..	18,452	..	2,40,517	11,89,509	14,48,478
4,764	2,364	403	130	1,191	4,108	..	..	..	16,334	..	2,38,117	11,51,542	14,05,993

Statement No.	Name of Local Board	22.—Education—concl'd.							24.—Medical					
		Grants-in-aid	Scholarships	Miscellaneous	Contribution to Government	Other contributions	Refunds	Total	General Medical establishments	Hospitals and dispensaries	Sanitation and vaccination			Medical schools and Colleges
											Vaccination establishments and charges	Sanitation charges	Total	
		32	33	34	35	36	37	38	39	40	41	42	43	44
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	516	1,448	1,065	..	257	..	73,386	1,231	16,209	1,963	..	1,963	150
2	Hailakandi ..	384	1,067	180	..	1,900	..	38,983	8,517	4,592	746	..	746	..
3	North Sylhet ..	50	1,454	1,873	..	..	..	95,714	16,219	7,198	2,347	..	2,347	..
4	Karimganj ..	3,156	1,331	214	..	..	..	87,148	1,452	19,403	2,234	83	2,317	..
5	South Sylhet ..	564	1,612	156	..	..	..	85,541	2,800	16,042	1,825	..	1,825	..
6	Habiganj ..	2,360	1,528	2,046	..	..	..	1,18,390	1,850	19,105	2,905	..	2,905	..
7	Sunamganj ..	3,338	1,357	1,351	..	626	..	88,098	3,555	19,450	2,669	..	2,669	..
	Total for 1939-40.	10,368	9,797	6,885	..	2,783	..	5,87,520	35,624	1,01,999	14,689	83	14,772	150
	<i>Assam Valley Division</i>													
8	Dhubri ..	5,364	3,123	3,034	..	..	..	1,22,573	16,141	22,683	5,728	5	5,733	167
9	Goalpara ..	3,540	1,653	1,275	..	614	..	60,885	902	10,123	1,843	..	1,843	91
10	Gauhati ..	350	2,992	2,788	..	..	..	1,51,148	..	40,588	5,882	..	5,882	..
11	Barpeta ..	..	1,612	2,189	..	..	..	70,130	..	16,860	2,133	..	2,133	..
12	Tezpur ..	1,440	1,482	1,163	..	..	..	73,612	4,642	11,511	3,185	..	3,185	498
13	Mangaldai ..	170	1,425	735	..	215	..	53,221	3,286	10,940	2,127	540	2,667	..
14	Nowgong ..	360	1,722	1,811	..	..	..	1,17,995	1,892	25,893	3,375	265	3,640	112
15	Sibsagar ..	2,105	1,842	174	..	538	..	70,418	3,794	7,900	1,468	..	1,468	..
16	Jorhat ..	2,027	1,175	1,726	..	..	..	77,253	2,991	7,030	2,359	..	2,359	..
17	Golaghat ..	240	1,251	848	..	..	..	44,700	4,991	7,692	2,087	..	2,087	..
18	Dibrugarh ..	840	1,297	1,443	..	..	..	66,090	3,743	17,923	2,907	..	2,907	..
19	North Lakhimpur.	270	1,251	621	..	..	..	39,471	..	5,060	953	..	953	71
	Total for 1939-40.	16,706	20,825	17,807	..	1,367	..	9,47,496	42,382	1,84,203	34,047	810	34,857	939
	Grand total for 1939-40.	27,074	30,622	24,692	..	4,150	..	15,35,016	77,006	2,04,402	48,736	893	49,629	1,089
	Grand total for 1938-39.	27,511	29,922	23,442	..	5,602	..	14,92,410	77,233	2,78,859	48,689	958	49,650	1,171

26.—Scientific and other minor departments

Plague charges	Cholera and influenza epidemic charges						Public exhibition and fairs					Veterinary charges	Bull and stallion charges	Botanical and other public gardens	Provincial statistics	Contributions to Government	Other contributions	Total
		Contribution to Government	Other contributions	Refunds and Miscellaneous	Total	Experimental cultivation	Horse fairs	Cattle fairs	Other exhibitions or fairs	Total								
46	46(a)	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
95	..	11,016	120	219	31,003	..	..	..	..	..	1,505	..	..	..	1,805	..	3,310
..	30	1,836	..	..	15,721	..	..	..	..	..	1,742	..	..	..	1,750	100	3,592
..	2,808	7,344	435	390	36,996	..	..	25	..	25	2,726	..	..	..	902	..	3,653
..	2,022	11,016	240	..	36,450	..	..	..	..	..	2,213	..	..	..	1,896	..	4,109
..	466	11,016	215	..	32,364	..	..	..	..	..	1,860	..	..	..	1,896	..	3,756
..	1,783	5,508	..	119	31,270	..	..	..	..	..	1,882	..	..	..	1,896	..	3,778
..	..	5,508	..	..	31,182	..	..	..	..	..	1,938	..	..	..	1,914	..	3,852
95	7,109	53,244	1,010	728	2,14,986	..	..	25	..	25	13,866	..	..	..	12,059	100	26,050
..	1,322	14,688	..	..	60,734	..	..	..	..	..	3,211	..	..	..	2,729	..	5,940
..	425	7,344	100	..	20,828	..	..	..	..	..	1,840	..	..	..	1,711	..	3,551
..	359	..	500	..	47,329	..	..	..	..	..	2,524	..	..	..	1,896	..	4,420
..	834	1,836	2,834	..	24,497	..	..	..	80	80	1,766	..	..	..	1,896	..	3,742
..	2,455	10,860	..	..	33,151	..	..	..	..	..	2,556	16	..	..	2,844	..	5,416
..	2,096	5,508	754	..	25,251	..	..	..	..	..	1,962	..	..	..	1,896	..	3,858
..	1,878	18,360	..	..	51,775	..	..	..	100	100	3,851	..	..	..	4,186	..	8,137
..	840	5,508	500	..	20,010	..	..	..	..	..	2,040	100	..	..	1,819	..	3,959
..	731	6,426	..	..	19,537	..	..	..	..	..	2,610	..	..	..	2,621	..	5,231
..	697	3,516	15	..	18,998	..	..	..	..	..	1,242	231	..	..	1,896	..	3,369
..	785	5,508	..	..	30,866	..	..	..	..	..	2,917	..	..	..	2,844	..	5,761
..	841	7,344	..	..	14,269	..	..	..	..	..	1,868	208	..	..	1,896	..	3,972
..	13,263	86,898	4,703	..	3,67,245	..	..	..	180	180	28,377	555	..	..	28,234	..	57,356
95	20,72	1,40,142	5,713	728	5,82,231	..	..	25	180	205	42,253	555	..	..	40,293	100	83,406
..	29,891	1,40,142	8,646	2,416	5,88,008	..	..	..	300	300	38,414	1,184	..	..	38,091	400	78,389

Statement showing the expenditure of Local Boards in Assam for the

Serial No.	Name of Local Board	29.—Superannuation, allowances and pensions					30.—Stationery and Printing					32.—Miscellaneous			
		Pensions	Gratuities	Contribution to Government	Other contributions including payments to service funds and provident funds	Total	Stationery purchased from central stores	Other stationery	Printing	Lithography	Total	Donation for charitable purposes	Rewards for destruction of dogs, wild animals and snakes	Miscellaneous and unforeseen charges	
		63	64	65	66	67	68	69	70	71	72	73	74	75	76
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Surma Valley Division</i>															
1	Silchar ..	..	868	..	1,740	2,608	150	..	191	..	341	..	..	..	..
2	Hailakandi..	..	132	..	1,238	1,370	124	..	313	..	437	..	..	..	..
3	North Sylhet ..	..	4,677	..	1,876	6,553	..	342	377	..	719	..	..	..	..
4	Karimganj ..	..	1,228	..	2,064	3,292	95	..	125	..	220	..	..	..	135
5	South Sylhet ..	..	3,085	..	1,636	4,721	247	84	722	..	1,053	..	..	..	..
6	Habiganj ..	..	1,554	..	1,500	3,054	112	..	457	..	569	..	..	..	..
7	Sunamganj..	..	1,581	..	2,355	3,936	..	17	298	..	315	..	..	..	..
	Total for 1939-40.	..	13,125	..	12,409	25,534	728	443	2,483	..	3,654	..	..	..	13
<i>Assam Valley Division</i>															
8	Dhubri ..	..	..	..	5,652	5,652	414	..	430	..	844	..	..	..	7
9	Goalpara ..	..	142	..	3,333	3,475	86	..	397	..	483	..	..	..	2
10	Gauhati ..	..	946	..	4,029	4,975	301	..	180	..	481	460	..	..	6
11	Barpeta ..	..	171	..	1,644	1,815	166	..	425	..	591	35	..	..	..
12	Tezpur ..	..	..	..	4,028	4,028	265	..	972	..	1,237	..	..	..	6
13	Mangaldai ..	..	..	..	3,135	3,135	120	..	602	..	722	..	..	..	..
14	Nowgong ..	..	..	..	4,835	4,835	95	..	3,196	..	3,291	180	..	..	..
15	Sibsagar ..	..	..	..	5,011	5,011	149	..	604	..	753	..	..	..	1
16	Jorhat ..	..	..	..	5,704	5,704	126	..	654	..	780	..	..	..	..
17	Golaghat ..	..	..	..	2,453	2,453	136	..	116	..	252	..	..	..	..
18	Dibrugarh ..	..	..	..	2,209	2,209	187	..	859	..	1,046	..	..	..	2
19	North Lakhimpur.	..	84	..	2,434	2,518	92	..	549	..	641	..	..	..	3
	Total for 1939-40.	..	1,343	..	44,467	45,810	2,137	..	8,984	..	11,121	675	..	..	4
	Grand total for 1939-40.	..	14,468	..	56,876	71,344	2,865	443	11,467	..	14,775	675	..	..	4
	Grand total for 1938-39.	..	14,200	..	55,235	69,455	3,236	438	9,297	..	12,971	909	..	..	2

MENT No. III—contd.

for the year ending the 31st March 1940—contd.

Miscellaneous					33.—Famine Relief				Railways					43.—Minor Works and Navigation	45.—Civil Works—Public Works						
Miscellaneous and unforeseen charges		Miscellaneous refunds		Contribution to Government		Other contributions		Total	Charitable relief	Public Works	Miscellaneous	Total	Interest on loans borrowed for Railway purposes	Payment of loans borrowed for Railway purposes and chargeable to Railway Revenue account	Construction of Railway charged to Revenue	Miscellaneous Railway expenditure	Total	Local canal charge	Buildings		
Object of expenditure																		Education	Medical	Others	
76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	1,000	1,000	..	..	..	..	..	..	..	..	..	..	..	..	..	625	150	395
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	953	75	261
..	..	..	500	686	..	..	..	..	..	..	..	..	..	..	..	..	..	1,729	..	472
137	..	..	4,982	5,141	..	..	..	..	..	..	..	..	..	..	..	..	..	1,394	757	167
..	117	..	..	117	..	..	..	..	..	..	..	..	..	..	..	..	..	2,297	..	1,281
..	8	..	..	8	..	..	..	..	..	..	..	..	..	..	..	..	..	75	59	666
..	4	..	50	54	..	..	..	..	..	..	..	..	..	..	..	..	..	1,440	1,709	168
135	129	..	6,532	7,006	..	..	..	..	..	..	..	..	..	..	..	..	..	8,513	2,750	3,410
77	..	..	..	77	..	..	..	..	..	..	..	..	..	..	..	..	..	5,509	3,229	2,273
25	..	..	40	65	..	..	..	..	..	..	..	..	..	..	..	..	..	505	3,575	62
674	..	..	..	1,134	..	..	..	..	..	..	..	..	..	..	..	..	..	2,005	5,547	2,528
..	..	..	..	35	..	..	..	..	..	..	..	..	..	..	..	..	..	1,911	1,338	384
602	..	..	150	772	..	..	..	..	..	..	..	..	..	..	..	..	..	8,324	885	2,401
57	..	..	..	57	..	..	..	..	..	..	..	..	..	..	..	..	..	2,414	1,598	581
..	..	..	..	180	..	..	..	..	..	..	..	..	..	..	..	..	..	345	1,750	1,579
100	..	..	..	100	..	..	..	..	..	..	..	..	..	..	..	..	..	880	..	603
..	..	..	90	90	..	..	..	..	..	..	..	..	..	..	..	..	..	4,025	538	1,204
1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	1,289	4,775	368
2,102	..	..	..	2,102	..	..	..	..	..	..	..	..	..	..	..	..	..	6,690	..	1,442
532	..	..	..	532	..	..	..	..	..	..	..	..	..	..	..	..	..	918	..	220
4,170	..	..	280	5,125	..	..	..	..	..	..	..	..	..	..	..	..	..	34,815	23,236	13,645
4,305	129	..	6,812	12,131	..	..	..	..	..	..	..	..	..	..	..	..	..	43,328	25,986	17,055
2,705	3,022	..	7,416	14,291	1,988	..	..	1,988	..	..	..	..	..	..	..	..	..	47,672	29,494	19,589

Statement showing the expenditure of Local Boards in Assam for

45.— Civil Works—Public

Serial No.	Name of Local Board	Total		Communications		Water-supply and Water-works		Drainage		Other works of improvement	Establishment and contingencies appertaining to Public Works	Tools and plant	Staging bungalows and serai (rest house) establishments and charges	Arboretum charges
		Original works	Repairs	Original works	Repairs	Original works	Repairs	Original works	Repairs					
		94	95	96	97	98	99	100	101	102	103	104	105	106
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Surma Valley Division. Silchar ..	..	1,170	107	35,319	56	1,162	..	..	..	13,006	1,288	..	..
2	Hailakandi..	..	..	10,682	9,951	..	239	..	..	..	2,382	3	..	..
3	North Sylhet	1,729	472	..	23,781	..	1,687	..	..	..	5,855	106	..	..
4	Karimganj ..	2,021	297	2,080	14,190	..	93	..	..	..	6,523	68	..	..
5	South Sylhet	1,738	1,840	10,777	13,918	499	329	..	..	..	6,112	100	616	2
6	Habiganj ..	..	800	2,359	17,079	1,969	862	..	..	..	5,205	33	..	..
7	Sunamganj..	126	3,191	2,796	14,426	..	676	..	..	..	5,629	333	..	..
	Total for 1939-40.	5,614	7,770	28,801	1,28,664	2,524	5,048	..	..	..	44,712	1,931	616	2
8	Assam Valley Division. Dhubri ..	8,854	2,157	27,920	50,462	11,550	891	..	..	705	19,192	190	..	..
9	Goalpara ..	3,739	404	7,013	16,309	1,678	1,294	..	..	..	6,581	160	..	..
10	Gauhati ..	1,451	8,629	11,641	33,304	4,352	1,552	..	..	..	10,274	230	..	..
11	Barpeta ..	..	3,633	15,399	5,032	5,740	420	..	..	..	3,468	20	..	..
1	Tezpur ..	4,558	7,052	4,113	47,218	1,826	2,556	151	480	466	10,781	103	..	..
13	Mangaldai ..	2,288	2,305	7,145	21,565	1,247	2,559	..	..	..	6,454	739	..	..
14	Nowgong ..	3,240	434	12,216	30,322	3,889	682	25	188	..	8,663	109	..	..
15	Sibsagar ..	..	1,483	4,655	40,773	1,102	2,902	..	..	240	10,529	285	..	..
16	Jorhat ..	1,686	4,081	1,991	29,979	..	3,185	..	..	816	5,669	523	..	..
17	Golaghat ..	5,148	1,284	5,621	20,789	491	968	..	..	..	6,535	..	..	..
18	Dibrugarh ..	4,287	3,845	12,374	1,01,700	2,530	3,916	..	68	2,788	9,154	1,164	..	..
19	North Lakhimpur.	..	1,138	..	17,218	3,573	333	..	..	..	6,286	..	..	..
	Grand Total for 1939-40.	35,251	36,445	1,10,088	4,14,731	37,978	21,258	176	736	5,015	1,02,986	3,523	..	..
	Total for 1939-40.	40,865	44,215	1,38,889	5,43,395	34,502	26,306	176	736	5,015	1,47,698	5,454	616	2
	Grand total for 1938-39.	88,888	47,867	1,64,538	5,59,206	47,007	29,650	1,516	884	3,728	1,51,097	7,673	603	..

MENT No. III—concl'd.

for the year ending the 31st March 1940—concl'd.

Works—concl'd.			Total Expenditure chargeable to current income	Railway construction met from borrowed funds	Debt			Total disbursements	Balance			Remarks
Contributions to Government	Other contributions	Total			Repayment of loans	Deposits and advances	Total		Deposits	Actual balances	Total	
108	109	110	111	112	113	114	115	116	117	118	119	120
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	52,108	1,73,888	..	1,105	3,280	4,385	1,78,273	16,144	9,767	25,911	
..	..	24,879	88,127	..	..	3,841	3,841	91,968	801	416	1,217	
..	..	33,646	1,91,509	..	1,971	6,932	8,903	2,00,412	1,733	8,157	9,890	
..	..	25,287	1,68,843	..	1,802	2,793	4,595	1,73,438	2,792	6,099	8,891	
..	..	35,931	1,74,914	..	403	3,053	3,456	1,78,370	14,431	22,302	36,733	
..	..	28,356	1,93,174	..	..	..	..	1,93,174	2,169	5,801	7,970	
..	..	27,177	1,63,069	..	..	2,208	2,208	1,65,277	3,354	8,752	12,106	
..	..	2,27,384	11,53,524	..	5,281	22,107	27,388	11,80,912	41,424	61,294	1,07,718	
..	1,769	1,29,793	3,40,149	..	..	..	..	3,40,149	18,522	11,883	30,405	
..	4,400	43,222	1,40,651	..	..	3,219	3,219	1,43,870	5,835	7,881	13,716	
..	900	78,283	3,12,632	..	..	989	989	3,13,621	22,733	26,345	49,078	
..	2,354	39,340	1,53,753	..	..	3,687	3,687	1,57,440	8,313	5,047	13,360	
..	999	87,362	2,23,148	..	..	3,091	3,091	2,26,239	1,840	38,518	60,358	
..	..	48,820	1,44,418	..	..	5,866	5,866	1,50,284	4,560	20,169	24,729	
..	..	65,752	2,69,381	..	..	7,106	7,106	2,76,487	13,994	10,275	24,269	
..	..	63,942	1,77,697	..	479	9,290	9,769	1,87,466	8,027	8,609	16,636	
..	507	51,682	1,73,918	..	1,666	2,249	3,915	1,77,833	..	7,424	7,424	
..	600	44,491	1,21,607	..	..	4,825	4,825	1,26,432	2,714	11,731	14,445	
..	..	1,42,636	2,67,858	..	2,326	3,261	5,587	2,73,445	21,707	46,516	68,223	
..	608	30,362	1,00,022	..	..	4,979	4,979	1,05,001	10,324	10,695	21,019	
..	12,137	8,25,685	24,25,234	..	4,471	48,562	53,033	24,78,267	1,38,569	2,05,093	3,43,662	
..	12,137	10,53,069	35,78,758	..	9,752	70,669	80,421	36,59,179	1,79,993	2,66,387	4,46,380	
..	12,452	11,20,973	36,31,517	..	8,371	92,791	1,01,162	3,73,679	1,58,349	2,86,039	4,44,388	

STATEMENT IV

Statement showing the constitution of Village Authorities for Local Self-Government in Assam during the year 1939-40

District and name of local board	Class of Village Authority (i.e., whether Union Committee, Village Panchayat, etc.	Act under which constituted	Number of Village Authorities	Population affected	Particulars about Chairman				Number of members				Remarks
					Elected non-official	Elected official	Nominated non-official	Nominated official	Ex-officio	Nominated	Elected	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<i>Surma Valley Division</i>													
1. Cachar ..	Silchar ..	..	..	..	..	..	..	..	..	..	..	..	..
	Hailakandi ..	..	..	..	..	..	..	..	..	..	..	..	..
2. Sylhet ..	North Sylhet	Village Panchayat	5	25,647	5	..	..	..	..	5	28	33	
	Karimganj	Ditto ..	4	21,085	4	..	..	..	..	9	16	25	
	South Sylhet	Ditto ..	..	..	..	..	..	..	..	..	..	..
	Habiganj	Ditto ..	..	..	..	..	..	..	..	..	..	..
	Sunamganj	Ditto ..	4	17,628	2	..	2	..	..	7	20	27	
Total for 1939-40 ..			13	64,360	11	..	2	..	..	21	64	85	
<i>Assam Valley Division</i>													
3. Goalpara	Dhubri ..	..	..	..	..	..	..	..	..	..	..	..
	Goalpara ..	..	..	..	..	..	..	..	..	..	..	..
4. Kamrup	Gauhati ..	..	..	..	..	..	..	..	..	..	..	..
	Barpeta ..	..	..	..	..	..	..	..	..	..	..	..
5. Darrang	Tezpur ..	Village Panchayat	(a) 4	18,803	..	..	4	..	..	4	16	20	
	Mangaldai	..	..	..	..	..	..	..	..	..	..	..
6. Nowgong	..	..	..	..	..	..	..	..	..	..	..	..
7. Sibsagar	Sibsagar ..	..	..	..	..	..	..	..	..	..	..	..
	Jorhat ..	..	..	..	..	..	..	..	..	..	..	..
	Golaghat ..	..	..	..	..	..	..	..	..	..	..	..
8. Lakhimpur.	Dibrugarh	..	..	..	..	..	..	..	..	..	..	..
	North Lakhimpur.	..	..	..	..	..	..	..	..	..	..	..
Total for 1939-40 ..			4	18,803	..	..	4	..	..	4	16	20	
Grand total for 1939-40			17	83,163	11	..	6	..	..	25	80	105	
Grand total for 1938-39 ..			18	18,863	12	..	6	..	..	25	85	110	

APPENDIX A—EDUCATION

Statement showing the details of work done by local boards in Assam in regard to Education during the year 1939-40

Serial No.	Name of local board	Number of schools maintained			Number of schools aided			Total number of schools	Total number of pupils	Expenditure				Percentage of expenditure from un-earmarked* income of board	Remarks
		Middle english schools	vernacular Middle schools	Primary schools	Middle english schools	vernacular Middle schools	Primary schools			Met from Government grants	Met from school fees	Met from board's funds	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<i>Surma Valley Division</i>															
1	Silchar	18	285	1	(a)	(b)	(c)	305	17,944	Rs. 47,609 (d)	Rs. ..	Rs. 26,402	Rs. 74,011	24.67	
2	Hailakandi	6	161	1		1	1	170	7,586 (f)	27,112	..	12,824	39,936	35.14	
3	North Sylhet	7	404	..	..	..	..	411	21,875	69,605	..	28,098	97,703	29.84	
4	Karimganj	8	333	8	..	..	..	349	19,202	60,322	..	28,220	88,542	33.12	
5	South Sylhet	6	353	2	..	..	..	361	18,417	65,270 (g)	..	22,568	87,838	27.65	
6	Habiganj	5	454 (h)	10 (i)	..	..	6	475	25,095	81,113 (j)	..	37,352	1,18,465	38.18	
7	Sunamganj	4	365	8	..	..	2	379	19,176	67,640	..	21,898	89,538	26.15	
Total for 1939-40		54	2,355	30	1	10		2,450	1,29,295	4,18,671	..	1,77,362	5,96,033	30.27	
<i>Assam Valley Division</i>															
1	Dhubri	1	19	407	6	..	9	(a) 442	22,959	62,025	1,299	64,758	1,28,082	31.32	(a) Excludes two technical schools and two Sanskrit tols aided by the board.
2	Goalpara	15	211	8	..	..	6	240	17,270	30,837 (d)	112	30,441	61,390	36.00	
3	Gauhati	28	497	..	..	..	..	525	38,218	83,713	15	69,425	1,53,153	37.18	
4	Barpeta	14	307	..	..	..	..	321	16,939	36,916	34	35,091	72,041	34.86	(b) Excludes two technical schools of the board.
5	Tezpur	17	170	..	..	2	2	191	11,432	26,935	83	54,918	81,936	31.90	
6	Mangaldai	1	4	192	..	..	2	199	8,969	24,836	943	29,856	55,635	27.04	
7	Nowgong	21	374	1	..	..	..	396 (b)	30,445	48,327	1,151	68,862	1,18,340	36.35	(c) Rs.480 remained unspent.
8	Sibsagar	9	230	2	..	..	1	243	15,790	38,744 (c)	1,678	30,876	71,298	27.44	(d) Rs.1,360 remained unspent.
9	Jorhat	5	238	..	..	..	7	251	17,586	42,660	2,624	35,994	81,278	32.04	
10	Golaghat	6	140	..	..	..	1	147	10,114	24,533	..	21,456	45,989	26.97	
11	Dibrugarh	7	243	2	..	..	..	253	13,510	34,475	1,450	36,855	72,780	18.42	
12	North Lakhimpur	7	160	..	..	..	..	167	8,139	22,174	..	18,215	40,389	28.55	
Total for 1939-40		5	152	3,169	19	2	28	3,375	2,11,371	4,76,175	9,389	1,96,747	9,82,311	30.68	
Grand total for 1939-40		5	206	5,524	49	3	38	5,825	3,40,666	8,94,846	9,389	6,74,109	15,78,344	30.57	
Grand total for 1938-39.		5	205	5,278	50	3	40	5,582	3,28,647	8,90,001	9,920	6,40,221	15,40,142	29.45	

REMARKS:—(a) Aided Middle Madrasa, (b) Aided Middle Madrasa, (c) Aided Sanskrit Tol, (d) Rs.200 could not be spent as bill for furniture and galaines was received after 31st March 1940, (e) up to 31st August 1939, (f) includes 762 in Middle Vernacular Schools, (g) includes Rs.415 being last years' unspent Government grant for furniture to 7 venture schools but excludes Rs.280 being current years' unspent Government grant for furniture to 14 newly taken over venture schools, which will be paid in 1940-41, (h) Eleven schools taken over with Government grants, (i) Rajanagar Middle English School has been raised to a High School and Board's aid withdrawn, (j) unspent balance of Government grant for 1938-39 Rs. 292 Government grant for 1939-40 Rs. 67,568

Deduct Government grant remaining unspent for furniture for 1939-40 Rs. 220

Rs. 67,640

*The term "unearmarked income" means the total income excluding the opening balance minus all contributions from Government for special purposes.
Note.—All the expenditure incurred by the boards under "Education" including the expenditure on buildings operations and furniture should be shown in this statement. Column 14 should agree with the total of columns 38 and 91 of Statement III.

APPENDIX B.—MEDICAL AID

Statement showing the details of work done by local boards in Assam in regard to Medical aid during the year 1939-40

Serial No.	Name of local board	Number of dispensaries			Expenditure incurred on dispensary and medical aid			Percentage of expenditure from board's fund on total unearmarked * income of board	Remarks
		Maintained	Aided	Total	Met from Government grants	Met from board's funds	Total		
1	2	3	4	5	6	7	8	9	10
<i>Surma Valley Division</i>					Rs.	Rs.	Rs.		
1	Silchar	9	..	9	11,016	20,137	31,153	18·81	
2	Hailakandi	4	..	4	1,680	14,116	15,796	38·68	
3	North Sylhet	13	..	13	7,604	29,392	36,996	31·22	
4	Karimganj	12	..	12	9,180	28,027	37,207	32·90	
5	South Sylhet	10	1	11	9,180	23,184	32,364	28·41	
6	Habiganj	12	..	12	3,672	27,657	31,329	28·27	
7	Sunamganj	10	2	12	3,672	29,219	32,891	34·89	
	Total for 1939-40 ..	70	3	73	46,004	1,71,732	2,17,736	29·31	
<i>Assam Valley Division</i>									
1	Dhubri	16	..	16	14,688	49,275	63,963	23·35	
2	Goalpara	6	2	8	5,508	18,896	24,404	22·35	
3	Gauhati	17	..	17	..	52,876	52,876	28·32	
4	Barpeta	5	1	6	3,836	21,999	25,835	21·86	
5	Tezpur	8	..	8	9,180	24,856	34,036	14·44	
6	Mangaldai	7	..	7	5,508	21,341	26,849	19·33	
7	Nowgong	(a) 6	10	16	16,524	37,001	53,525	19·53	(a) Includes one subsidiary dispensary.
8	Sibsagar	5	1	6	5,638	14,372	20,010	12·77	
9	Jorhat	1	4	5	5,508	14,567	20,075	12·97	
10	Golaghat	4	2	6	3,516	20,257	23,773	25·46	
11	Dibrugarh	6	3	9	7,344	23,522	30,866	11·75	
12	North Lakhimpur .. .. .	..	4	4	5,508	8,761	14,269	13·73	
	Total for 1939-40 ..	81	27	108	82,758	3,07,723	3,90,481	19·01	
	Grand total for 1939-40 ..	151	30	181	1,28,762	4,79,455	6,08,217	27·58	
	Grand total for 1938-39 ..	149	29	178	1,28,632	4,88,870	6,17,502	22·48	

* The term " unearmarked income " means the total income excluding the opening balance minus all contributions from Government for special purposes.

Note.—All the expenditure incurred by the Boards on " Medical Aid " including dispensaries, etc. should be shown in this statement. Column 8 should agree with the total of columns 5, 6 and 7.

APPENDIX C—COMMUNICATIONS

Statement showing the details of work done by local boards in Assam in regard to communications during the year 1939-40

Serial No.	Name of local board	Mileage of roads maintained		Expenditure on metalled roads		Expenditure on unmetalled roads		Cost of establishment and tools and plant	Total expenditure on communications			Percentage of expenditure from board's fund on total "unearmarked income" of boards	Remarks
		Metalled	Unmetalled	Original works	Repairs	Original works	Repairs		Met from Government grants	Met from board's fund	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Miles	Miles	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<i>Surma Valley Division</i>													
1	Silchar	29.36	293.34	..	12,364	107	22,955	14,294	17,219	32,501	49,720	30.37	
2	Hailakandi.. ..	19.70	121.64	6,095	4,667	4,587	5,284	2,385	9,446	13,572	23,018	37.18	(a)
3	North Sylhet .. ..	..	452.88	..	..	..	23,781	5,961	19,773	9,969	29,742	10.59	(b)
4	Karimganj.. ..	0.50	220.75	..	..	2,080	14,190	6,591	16,055	6,806	22,861	7.99	
5	South Sylhet	0.74	363.15	..	40	10,777	13,878	6,212	19,119	11,788	30,907	14.44	
6	Habiganj .. ..	..	287.2	..	..	2,359	17,079	5,238	13,246	11,430	24,676	11.68	(c)
7	Sunamganj .. ..	..	239.65	..	..	2,796	14,426	5,962	14,334	8,850	23,184	10.57	(d)
	Total for 1939-40 ..	50.30	1,978.61	6,095	17,071	22,706	1,11,593	46,643	1,09,192	94,916	2,04,108	16.20	
<i>Assam Valley Division</i>													
1	Dhubri .. ..	..	413.06	..	..	27,920	50,462	19,382	49,617	48,147	97,764	23.24	
2	Goalpara .. ..	..	307.12	..	..	7,013	16,309	6,741	13,900	16,163	30,063	19.11	
3	Gauhati	8.28	309.56	..	165	11,641	33,139	10,504	27,750	27,699	55,449	14.83	
4	Barpeta .. ..	..	315.30	..	..	15,399	5,032	3,488	12,543	11,376	23,919	11.30	(g) (h)
5	Tezpur	3.00	272.12	..	1,284	4,113	45,934	10,884	20,556	41,659	62,215	24.20	(i)
6	Mangaldai.. ..	..	241.13	..	664	7,145	20,901	7,193	10,340	25,563	35,903	23.15	(e) (f)
7	Nowgong	6.42	505.21	..	718	12,216	29,604	8,772	16,900	34,410	51,310	18.17	
8	Sibsagar	3.48	409.00	..	1,371	4,655	39,402	10,814	16,750	39,492	56,242	35.10	
9	Jorhat	7.80	376.60	..	1,151	1,991	28,828	5,592	16,752	20,810	37,562	18.52	
10	Golaghat .. ..	..	269.44	..	..	5,621	20,789	6,535	10,720	22,225	32,945	27.93	(j)
11	Dibrugarh	37.27	350.89	1,700	27,468	10,674	74,232	10,318	30,754	93,638	1,24,392	46.81	
12	North Lakhimpur ..	..	291.32	..	..	..	17,278	6,286	7,200	16,364	23,564	25.65	(k)
	Total for 1939-40 ..	66.25	4,060.75	1,700	32,821	1,08,388	3,81,910	1,06,509	2,33,782	3,97,546	6,31,328	24.56	
	Grand total for 1939-40	116.55	6,039.36	7,795	49,892	1,31,094	4,93,503	1,53,152	3,42,974	4,92,462	8,35,436	22.33	
	Grand total for 1938-39	113.62	6,010.59	9,951	54,228	1,54,587	5,04,978	1,58,770	3,24,196	5,58,318	8,82,514	25.68	

*The term "unearmarked income" means the total income including the opening balance minus all contributions from Government for special purposes. Note.—(1) All the expenditure incurred by the Boards on Communications should be shown in this statement. Column 12 should agree with total of columns 96, 97, 103 and 104 of Statement III.

(2) Column 12 should also equal the totals of columns 5 to 9 inclusive.

(a) Includes Rs.4,737 expended out of Government Grant for maintenance of Public Works Department roads, Rs.1,359, Government Grant earmarked for Bondock mauza, Salchapara road Rs.3,350 Government Grant for communication.

(b) Includes Rs.3,140 as unspent balance of last year.

(c) Includes Rs.246 being the unspent balance of Government grant for 1938-39.

(d) Unspent balance of Government grant for 1938-39—Rs.1,584
Government grant for 1939-40—Rs.12,750

Rs.14,334

(e) Includes gravelled roads 24.50 miles but excludes village roads about 400 miles.

(f) Expenditure on gravelled roads.

(g) Includes expenditure of Central Government grant.

(h) Includes expenditure of Rs.2,850 contributed by villagers.

(i) Includes Central Government grant of Rs.2,318.

(j) Increase is due to taking over of 6 miles of new roads.

(k) Increase is due to taking over of certain roads constructed with Central Government grant and also to the extension of certain other roads.

APPENDIX D—WATER-SUPPLY

Statement showing details of work done by local boards in Assam in regard to water-supply during the year 1939-40

Serial No.	Name of local board	Number of tanks	Number of wells	Expenditure on tanks		Expenditure on wells		Total expenditure			Percentage of expenditure from board's fund on total unearmarked *income of the board	Remarks
				Original works	Repairs	Original works	Repairs	Met from Government grants	Met from board's fund	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Surma Valley Division</i>												
1	Silchar	87	3	Rs. 56	Rs. 1,116	Rs. ..	Rs. 46	Rs. ..	Rs. 1,218	Rs. 1,218	1.14	
2	Hailakandi	44	..	..	239	..	..	..	239	239	.63	
3	North Sylhet.. .. .	140	32(a)	..	..	..	..	..	1,687	1,687	1.79	(a) Ten Tube well constructed from Rural uplift fund taken over by the Board.
4	Karimganj	121	8	..	93	..	..	..	93	93	.11	
5	South Sylhet.. .. .	130	16	..	271	499	58	499	329	828	.40	
6	Habiganj	101	90	..	..	1,969	662	..	2,831	2,831	2.89	
7	Sunamganj	96	32	..	234	..	442	..	676	676	.81	
	Total for 1939-40	719	181	56	1,953	2,468	1,408	499	7,073	7,572	1.21	
<i>Assam Valley Division</i>												
1	Dhubri	4	1,033	..	..	11,550	891	..	12,441	12,441	6.02	
2	Goalpara	4	261	..	..	1,678	1,294	..	2,972	2,972	3.51	
3	Gauhati	158	248	..	908	4,352	644	..	5,904	5,904	3.16	
4	Barpeta	51	375	..	56	5,740	364	(a) 2,826	3,334	6,160	3.31	(a) Central Government grant for water-supply.
5	Tezpur	38	200	..	883	1,826	1,673	..	4,382	4,382	2.55	
6	Mangaldai	165	72	714	2,259	533	300	..	3,806	3,806	3.45	
7	Nowgong	14	344	268	..	3,621	682	..	4,571	4,571	2.41	
8	Sibsagar	237	15	767	2,706	35	196	..	4,004	4,004	3.56	
9	Jorhat	240	11	..	3,185	..	..	..	3,185	3,185	2.84	
10	Golaghat	146	5	491	968	..	..	..	1,459	1,459	1.83	
11	Dibrugarh	7	272	..	262	2,530	3,654	(a) 717	5,729	6,446	2.86	
12	North Lakhimpur	1	262	..	..	3,573	333	(a) 1,721	2,185	3,906	3.42	
	Total for 1939-40	1,065	3,098	2,240	11,227	35,738	10,031	5,264	53,972	59,236	3.33	
	Grand total for 1939-40	1,784	3,279	2,296	13,180	38,206	11,439	5,763	61,045	66,808	2.77	
	Grand total for 1938-39	1,775	3,111	7,472	12,778	39,535	16,872	5,216	71,441	76,657	3.29	

*The term "unearmarked income" means the total income excluding the opening balance minus all contributions from Government for special purposes.

NOTE.—Column 11 should agree with the totals of columns 98 and 99 of Statement III.

APPENDIX E

Statement showing the receipts and expenditure of Village Authorities under the control of local boards in Assam during the year 1939-40

Serial No.	Name of local board having Village Authorities under its control	Opening balance	Receipts					Expenditure					Closing balance	Works done during the year e.g., length of roads constructed, length of roads repaired, number of tanks and wells excavated and repaired, etc.
			Contribution from Government	Contribution from Local Board	Other receipts	Total	Total receipts including opening balance	Expenditure on water-supply	Expenditure on other improvements	Other expenditure	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
SURMA VALLEY DIVISION														
1	Silchar	
2	Hailakandi	
3	North Sylhet	125	..	500	47	547	672	38	301	83	422	250	Cleared tanks, maintained roads, constructed bridges.	
4	Karimganj	1,399	..	4,982	646	5,628	7,027	164	638	4,923	5,725	1,302		
5	South Sylhet	
6	Habiganj	
7	Sunamganj	222	350	..	503	853	1,075	..	506	334	840	235		
Total for 1939-40		1,746	350	5,482	1,196	7,028	8,774	202	1,445	5,340	6,987	1,787		

APPENDIX E—concl'd.

Serial No.	Name of local board having Village Authorities under its control	Opening balance	Receipts				Total receipts including opening balance	Expenditure				Closing balance	Works done during the year, e.g., length of roads constructed, length of roads repaired, number of tanks and wells excavated and repaired, etc.
			Contribution from Government	Contribution from local board	Other receipts	Total		Expenditure on water supply	Expenditure on other improvements	Other expenditure	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ASSAM VALLEY DIVISION													
1	Dhubri .. ..	..	..	..	..	..	..	..	..	..	..	..	..
2	Goalpara .. ..	..	..	..	..	..	..	..	..	..	..	..	..
3	Gauhati .. ..	..	..	..	..	..	..	..	..	..	..	..	..
4	Barpeta .. ..	..	..	..	..	..	..	..	..	..	..	..	..
5	Tezpur	59	..	999	..	999	1,058	..	1,034	..	1,034	24	16 miles of roads repaired including earth works and bamboo bridges 371 r.ft. renewed.
6	Malgaldai .. ..	..	..	..	..	..	..	..	..	..	..	..	..
7	Nowgong .. ..	..	..	..	..	..	..	..	..	..	..	..	..
8	Sibsagar .. ..	..	..	..	..	..	..	..	..	..	..	..	..
9	Jorhat .. ..	..	..	..	..	..	..	..	..	..	..	..	..
10	Golaghat .. ..	..	..	..	..	..	..	..	..	..	..	..	..
11	Dibrugarh .. ..	..	..	..	..	..	..	..	..	..	..	..	..
12	North Lakhimpur .. ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total for 1939-40 ..	59	..	999	..	999	1,058	..	1,034	..	1,034	24	
	Grand total for 1939-40 ..	1,805	350	6,481	1,196	8,027	9,832	202	2,479	5,340	8,021	1,811	
	Grand total for 1938-39 ..	2,054	..	6,715	1,130	7,845	9,899	97	2,555	5,340	8,021	1,811	

Serial No.	Name of local board	Metalled roads									
		Water bound				Painted with tar bitumen or asphalt	Grouted with tar bitumen or asphalt (includes the dipping process)		Carpeted with premixed tar bitumen or asphalt		
		Stone metal only		Latrite or brick metal			P.W.D.	Local	P.W.D.	Local	P.W.D.	Local
		3	4	5	6	7					
		P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local
		Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
	SURMA VALLEY DIVISION										
1	Silchar	46	28.90	..	..	..	..	..	..	..	..
2	Hailakandi ..	..	..	..	9.18	..	..	..	..	..	..
3	North Sylhet ..	..	..	..	..	..	..	..	..	..	..
4	Karimganj ..	..	..	..	50	..	..	..	..	..	..
5	South Sylhet ..	..	..	66	08	..	..	..	..	..	..
6	Habiganj .. ..	..	..	..	..	..	..	..	..	..	..
7	Sunamganj.. ..	..	..	..	..	..	..	..	..	..	..
	Total.. ..	46	28.90	66	9.76	..	..	..	..	..	..
	ASSAM VALLEY DIVISION										
1	Dhubri (a) ..	..	..	..	..	..	..	..	..	..	..
2	Goalpara .. ..	..	..	..	..	..	..	..	..	..	..
3	Gauhati (b) ..	..	8.28	..	..	..	..	..	..	..	..
4	Barpeta .. ..	..	..	..	..	..	..	..	..	..	..
5	Tezpur (c) ..	..	3.00	..	..	..	..	..	..	..	..
6	Mangaldai ..	..	..	..	..	..	..	..	..	..	..
7	Nowgong .. ..	..	6.42	..	..	..	..	..	..	..	..
8	Sibsagar .. ..	..	3.48	..	..	..	..	..	..	..	..
9	Jorhat (d) ..	..	7.80	..	..	..	..	..	..	..	..
10	Golaghat .. ..	..	..	..	..	..	..	..	..	..	..
11	Dibrugarh (e) ..	4.30	28.05	..	..	..	4.92	..	..	..	..
12	North Lakhimpur (f)..	..	..	..	..	..	..	..	..	..	..
	Total.. ..	4.30	57.03	..	..	..	4.92	..	..	..	..
	Grand total for 1939-40	4.76	85.93	66	9.76	..	4.92	..	..	..	..

N.E.—Public Works Department roads which have been transferred to the board
Department in each column.

ROAD MILEAGE
various classes as on 31st March 1940

Trackways		Gravelled roads		Earth Road				Total mileage		Bridle roads which are never motorable		Remarks	
8		9		10		11		12		13			14
P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local		
Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles		
..	..	..	22.12	71	85.22	5.14	51.49	6.31	187.73	..	128.66	
..	..	4.51	6.01	2.53	34.47	..	3.90	7.04	53.56	..	80.74		
..	213.00	..	..	8.50	35.94	15.50	38.25	24.00	287.19	..	141.69	
..	..	..	..	8.50	37.71	8.00	..	16.50	38.21	..	166.54	
..	..	4.87	1.89	..	..	6.41	138.73	11.94	140.70	..	211.25	
..	26.82	..	..	..	143.00	..	67.22	..	237.04	..	50.16	
..	140.00	..	..	..	..	..	47.45	..	187.45	..	52.20	
..	379.82	9.38	30.02	20.24	336.34	35.05	347.04	65.79	1,131.88	..	831.24		
..	..	18.37	5.64	32.22	48.23	31.50	124.40	82.09	178.27	8.50	144.20	(a) The difference from the figures of the previous year is due to addition of new roads and also transfer of certain roads to the Public Works Department.	
..	..	..	2.50	..	..	..	146.62	..	149.12	..	158.00	
..	..	..	3.44	..	99.32	..	136.23	..	247.27	..	70.57	(b) The increase due to opening of new roads, etc.
..	..	..	..	..	48.75	..	22.00	..	70.75	..	244.55	
..	..	..	46.50	..	128.49	..	67.03	..	245.02	..	30.10	(c) The decrease is due to transfer of 14.20 miles to Public Works Department and 5.75 miles to village authorities but added 6.58 miles newly constructed.
..	..	..	24.50	..	..	..	176.50	..	201.00	..	440.13	
..	..	..	10.52	4.50	279.17	..	142.58	4.50	438.69	..	68.44	
..	..	..	14.95	..	161.05	..	65.25	..	244.73	..	167.75	
..	..	..	18.70	..	122.20	..	94.30	..	243.00	..	141.40	(d) The increase is due to taking over of a road of one mile this year.
..	..	..	23.00	..	101.00	..	123.19	..	247.19	2.50	19.75	
..	..	2.73	55.59	..	28.06	6.97	64.86	14.00	181.48	..	192.68	(e) The differences from the figures of 1938-39 are due to improvement of certain classes of roads and transfer of certain length of roads to Tinsukia municipal board.	
..	..	..	21.43	..	29.93	..	38.75	..	90.11	..	201.21	(f) The difference is due to taking over of roads constructed with Central Government grant and also to the extension of certain roads.
..	..	21.10	226.77	36.72	1,046.20	38.47	1,201.71	100.59	2,536.63	11.00	1,878.78		
..	379.82	30.48	256.79	56.96	1,382.54	73.52	1,548.75	166.48	3,668.51	11.00	2,710.02		

