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REPORT
ON THE WORKING OF
DISTRICT BOARDS

IN THE
PUNJAB

DURING THE YEAR

1924-25.



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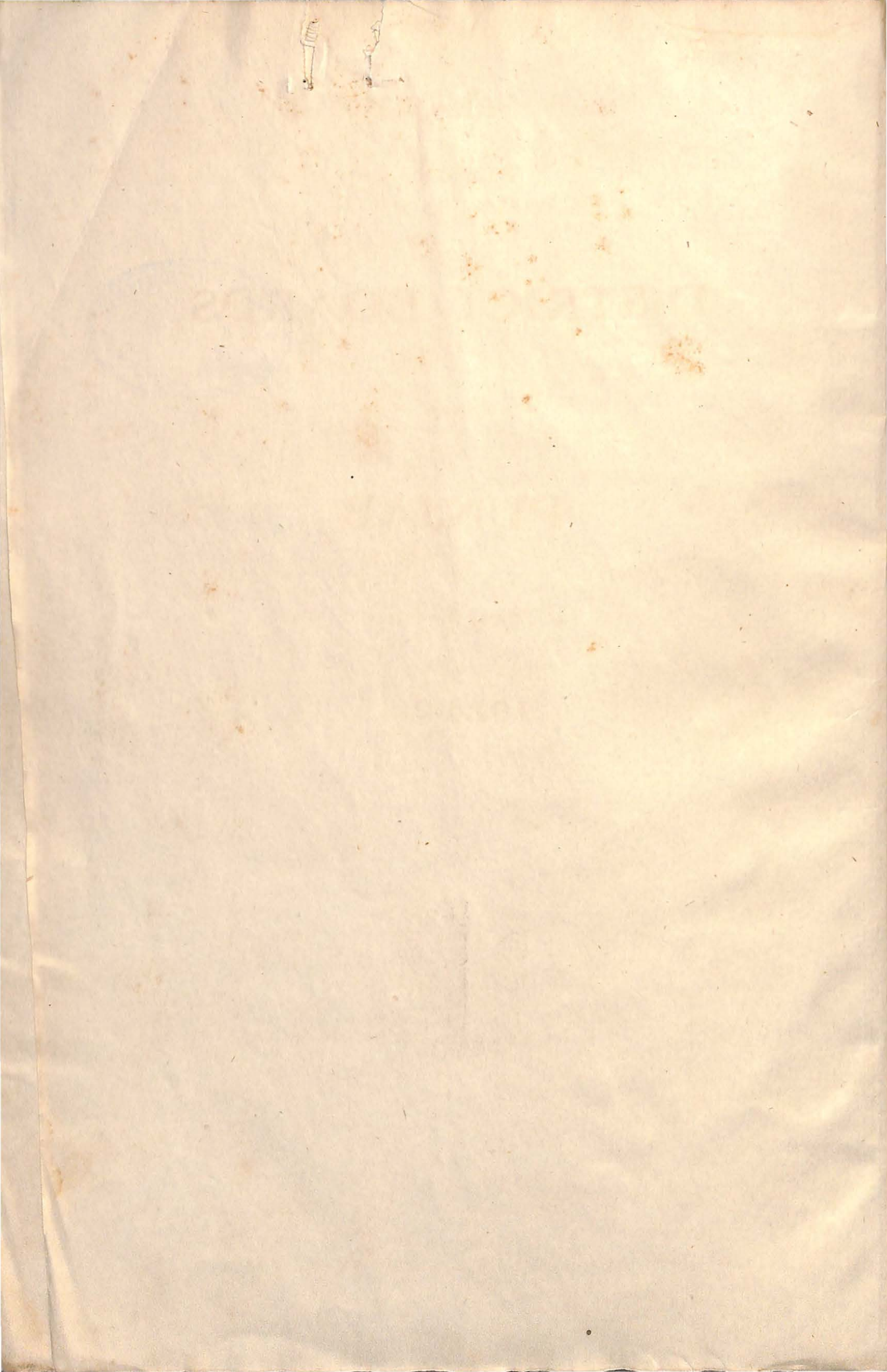
Lahore :

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1926.

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**Proceedings of the Punjab Government (Ministry of Education) in the
Local Self-Government (Boards) Department, No. 1339, dated 13th
January 1926.**

READ—

The district reports on the administration and accounts of the District Boards in the Punjab for the year 1924-25.

THE process of revising the constitutions of district boards has now been completed and during the year general elections were held in eight districts. No figures have been furnished as to the elections in the Multán and Lyallpur districts, but in the remainder about 55 per cent. of the seats were contested. The elections are said to have evoked great interest, but except in Gujránwála, where 73 per cent. of the electorate came to the poll, the percentage of electors, who recorded votes, was not high.

2. Three boards met only five times and one board only six times. In the case of the Attock board this is the second year in succession that less than the prescribed number of meetings has been held, and the explanation given—that there were three changes of Chairman during the year—is inadequate. The boards of Gurgaon, Karnál and Amritsar met fifteen times each and most of the remaining boards managed to hold fairly regular monthly meetings, but in the case of the Gurgacn board the average attendance of members was very poor, and Government are glad to learn that the non-payment of travelling allowance to members, to which this is due, is now to be reconsidered by the board. In most other districts the attendance of non-official members was satisfactory.

3. The reports, except in one or two cases, indicate that efforts made to ensure that the transaction of business by boards shall be a reality and not a mere formality are bearing fruit, and that members are beginning to realize the responsibilities of their office and attempting to solve for themselves the problems which confront them. In this connection the Shahpur and Lahore boards may particularly be mentioned as boards which have faced facts and at the risk of unpopularity have done their duty after full consideration of the circumstances and not merely at the dictation of an official chairman. The district board of Rohtak, on the other hand, while realizing its position continues to make every effort to evade the main issue and to devise some means by which the persons who will chiefly benefit by the expansion of the boards' activities shall not have to pay for it. Sub-Committees are now being used in the manner recommended by Government in most districts and are reported to be working successfully, but it is observed that in some districts they meet after, instead of before, the general meeting of the board, with the result that a month or more must elapse before their proceedings are submitted to the general meeting. No reason has been given for this procedure which involves quite unnecessary delay in the disposal of the boards' business, and it is to be hoped that it will be abandoned. Towards the end of the year under review the Punjab Government (Ministry of Education) announced the decision at which they had arrived with regard to the replacement of official by non-official Chairmen of district boards, and intimated that in the case of boards of which three-quarters of the members are elected, if the board at a meeting specially called for the purpose and presided over by a non-official, resolved by a majority of 60 per cent. of the non official members present to request Government to be allowed to elect a non-official Chairman, the request would be duly considered and unless there were circumstances rendering this course undesirable, the Deputy Commissioner would be withdrawn from the board and orders would issue determining that the Chairman should be elected.

4. The local rate has now been raised to the maximum rate permitted by law in all districts, except Rohtak and Lyallpur and the non-colony portion of the Multán district, and the income from this source was about Rs. 8.5 lakhs more than in the previous year. The

profession tax, too, brought in about Rs. 1·3 lakhs more, but the assessment and collection of this tax continue to give much trouble, and boards have been slow to accept the advice repeatedly given by Government to employ a special agency for this purpose. Other efforts to expand the income of boards have not been very successful, but with the generous grants given by Government in most departments for development, the problem with which boards are faced is not so much the expansion of their resources as the proper utilisation of existing funds. This has been well illustrated in the case of the Shahpur Board which two or three years ago appeared to be on the verge of bankruptcy, but is now, thanks to a careful distribution of its means, in a position not only to meet all its obligations but to provide for a very considerable expansion of its activities. The total income of boards during the year amounted to about Rs. 1,43 lakhs, of which Rs. 57·5 lakhs were contributed by Government and Rs. 2·25 by other local bodies. Of the remainder local rate provided about 65 per cent., educational fees 8 per cent., arboricultural operations 4·5 per cent., fairs 4 per cent., profession tax 3·5 per cent., pounds 2·5 per cent., and miscellaneous 12·5 per cent.

5. The total expenditure of boards was about Rs. 1,41 lakhs as against Rs. 1,35·5 lakhs in the previous year. Certain departments of the activities of boards are more than self-supporting, others are partly self-supporting, while in others the whole cost has to be met from general revenues. In the year under review the general revenues amounted to about Rs. 34·79 lakhs, and of this sum the net cost of district works of all kinds accounted for 39 per cent., net expenditure on education for 18·4 per cent., on medical relief 17·4 per cent., on general administration and miscellaneous 14·4 per cent., on cattle-breeding 2·9 per cent., on veterinary relief 1·9 per cent., on rest-houses and sarais 1·6 per cent., on gardens 1·4 per cent., and on experimental cultivation 1·2 per cent., while the balance of 4·5 per cent., represents the increase of the closing balances as compared with the opening balances of boards. Profits were made out of pounds, fairs, canals, tolls and ferries and arboriculture. The gross expenditure on education excluding buildings was about Rs. 5 lakhs more than in the previous year, but the net expenditure not covered by grants-in-aid or receipts from fees, etc., was about the same at Rs. 15·6 lakhs. The gross expenditure on medical relief was only about a quarter of the gross expenditure on education, but the net expenditure, Rs. 14·7 lakhs, was not much less, while the net expenditure on roads, about Rs. 18 lakhs, was greater than the net expenditure on either education or medical relief. The progress made in the extension of educational institutions in the charge of district boards is, in fact, due to the large grants placed at their disposal by Government and has not to any appreciable extent been accomplished by starving other departments. This has now been definitely recognized by Government, and in the schemes for the expansion of medical relief in rural areas and for improving the communications of the province provision has been made for much more generous assistance from provincial revenues than has hitherto been available.

6. While, however, it is true that taken as a whole the resources of boards have been very fairly distributed among the various services for which they are responsible—though the provision made for the encouragement of cattle-breeding and veterinary relief has never been anything like adequate—it can not be said that individual boards have in all cases made a fair allocation of the funds at their disposal, and an examination of the figures shows very great variations in the proportions of the general revenues spent by different boards in different departments. Thus the net expenditure on education constituted only 3·4 per cent. of the general revenues in Ludhiána, while in Hissar and Lyallpur the percentage was over 23; similarly in the case of expenditure on medical relief the percentages varied from 6·1 in Montgomery to 20·3 in Gurgaon, and in the case of expenditure on district works of all kinds from 12·3 in Multan to 47·3 in Gujranwála. In Multan only 33·7 per cent. of the general revenues was spent altogether, with the result that the board now has a balance amounting to more than the revenue of a whole year, and the boards of Ludhiána, Lahore, Jhelum, Jhang, Montgomery and Dera Ghazi Khan all have balances equal to more than half their yearly income.

7. Reference has been made above to the inadequacy of the provision made for the encouragement of cattle-breeding. In the year under review the expenditure on stock-breeding of all kinds and on veterinary relief amounted to only Rs. 4.25 lakhs : this represents a slight improvement on the previous year and in one or two districts, notably Gurgaon, the importance of this sphere of the activities of boards has been fully recognised, but in most districts there is almost complete indifference to the matter. The Punjab Government (Ministry of Education) is not directly concerned with this side of the work of district boards, but as generally responsible for the efficient discharge of their duties by boards would impress upon them the desirability of devoting to a matter of such supreme importance to the agricultural community a considerable portion of the funds which will be released by the grants for medical expansion and communications which are now being made.

8. The unsatisfactory position as regards the arboricultural operations of boards was commented upon in last year's review and the present reports indicate no improvement. The expenditure was slightly greater, but the income was about Rs. 70,000 less, and in the great majority of districts the operations were conducted at a loss even according to the accounts. Government have, however, reasons for believing that the loss has, in fact, been much greater than the accounts reveal, and would invite the attention of boards to the desirability of investigating thoroughly the extent to which unauthorised fellings have been taking place. In many districts complete and accurate registers of trees are not maintained, and this is a defect which should at once be remedied, as without such registers it is impossible to check unauthorised fellings ; but even when registers are maintained careful periodical checks are essential if loss is not to be incurred.

9. The policy of delegating powers to the non-official Chairmen of boards which was recommended by Government has been successfully adopted in many districts and the Punjab Government (Ministry of Education) wish to acknowledge the good work of the following vice-chairmen, whose services have been particularly brought to their notice :—

Mian Beli Ram of Hoshiarpur.

Khan Bahadur Sheikh Kahim Bakhsh of Jullundur.

Sardar Fateh Singh, M.B.E., of Ferozepore.

Sardar Habibullah of Lahore.

Sardar Bahadur Sardar Sir Arur Singh, K.C.I.E., of Amritsar.

Sardar Ganda Singh, Uberoi, of Sialkot.

Khan Sahib Raja Muhammad Ikram Ullah Khan, of Gujranwála.

Khan Bahadur Chaudhri Fazl Ali, M.B.E., of Gujrat.

Khan Bahadur Qureshi Mian Muhammad Hayat, C.I.E., of Shahpur.

Lieutenant Malik Muhammad Sher Khan Tiwana, of Shahpur.

Lieutenant Muhammad Muzaffar Khan, of Miánwáli.

Government wish also to express their appreciation of the keen interest taken by many official Chairmen in the work of district boards and in this connection the names of Mr. F. L. Brayne of Gurgaon and Mr. A. C. Macnabb of Shahpur may particularly be mentioned.

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

Ordered, also, that the review and translation of it be published in the *Punjab Gazette*, English and Urdu versions, respectively, and that copies of the Urdu translation be supplied to Deputy Commissioners for the information of District Boards.

By order of the Government of the Punjab
(Ministry of Education),

J. G. BEAZLEY,

Secretary to Government, Punjab,
Transferred Departments.

CHHOTU RAM,
Minister for Education.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF LOCAL BOARDS IN THE PUNJAB FOR THE YEAR 1924-25.

Serial No.	NAME OF DISTRICT BOARD.	Act under which constituted.	Area in square miles.	Population within the area, excluding municipal towns (Census of 1921).	PARTICULARS ABOUT CHAIRMAN				NUMBER OF MEMBERS.							Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of quorum.	Number of meetings out of the total in column 18 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.	
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.								Indians.
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hissar	...	5,185	712,209	...	...	...	1	5	5	34	44	5	39	1	43	*8	...	...	62.5	92.5	87.5	
2	Rohtak	...	2,248	687,049	...	...	...	1	5	5	34	44	5	39	1	43	9	...	...	60	73	66.5	
3	Gurgaon	...	2,221	610,898	...	...	...	1	10	16	24	50	10	40	1	49	15	...	...	85	40	49	
4	Karnal	...	3,142.47	747,506	...	...	...	1	5	5	35	45	5	40	1	44	9	...	...	80	80	80	
5	Ambala	...	1,867.58	563,415	...	...	...	1	11	5	29	45	11	34	3	42	9	...	...	55.58	78.43	73.53	
6	Simla	...	80.94	14,513	...	...	...	1	1	...	1	1	1	1	1	...	...	...	...	...	...	...
7	Kangra	...	3,853	755,469	...	...	...	1	5	5	34	44	5	39	3	41	14	...	...	53	58	57	
8	Hoshiarpur	...	2,211.03	570,185	...	...	...	1	5	6	37	48	5	43	...	48	8	...	...	62	63	63	
9	Jullundur	...	1,342.13	705,697	...	...	...	1	5	5	34	44	5	39	1	43	13	...	...	67.69	79.29	77.97	
10	Ludhiana	...	1,395.36	454,861	...	...	...	1	5	6	29	40	5	35	...	40	6	...	...	57	77	74	
11	Ferozepore	...	4,054.7	922,058	...	...	...	1	6	6	37	49	6	43	2	47	7	...	...	77.6	71.30	70.84	
12	Lahore	...	2,601.82	801,004	...	...	...	1	6	6	36	45	6	42	3	45	8	...	...	62.50	71.73	70.57	
13	Amritsar	...	1,457	750,027	...	...	...	1	4	6	30	40	4	36	3	37	15	...	...	50.0	81.0	72.32	
14	Gurdaspur	...	18,239.2	788,812	...	...	...	1	6	6	36	48	6	42	2	43	5	...	...	85.27	78.28	79.31	
15	Sialkot	...	1,569.7	505,917	...	1	...	...	5	5	32	42	5	37	3	39	9	...	...	60	78.38	76.19	
16	Gujranwala	...	2,302.33	531,961	...	...	...	1	5	5	30	40	5	35	1	39	11	...	...	58.18	69.87	68.20	
17	Sheikhupura	...	2,310	548,905	...	...	...	1	6	6	24	36	6	30	...	35	11	...	...	85.83	73.77	79.06	
18	Attock	...	4,221.46	467,873	...	...	...	1	6	22	14	42	6	36	1	41	5	...	...	80	65.6	67.6	
19	Mianwali	...	5,383.436	323,974	...	...	...	1	6	18	12	36	6	30	2	34	11	...	...	79	63	66	
20	Shahpur	...	4,804.31	642,196	...	...	...	1	6	8	28	42	6	36	2	40	10	...	...	70	68.65	68.33	
21	Gujrat	...	2,277.77	768,054	...	...	...	1	5	3	36	44	5	39	1	43	7	...	...	46	71	68	
22	Jhelum	...	2,769.76	477,179	...	...	...	1	6	6	24	36	6	30	1	35	8	...	...	72.92	68.75	69.44	
23	Rawalpindi	...	2,049.79	569,224	...	...	...	1	6	6	24	36	6	30	2	34	11	...	...	58.3	76.0	73.15	
24	Montgomery	...	4,603.54	701,277	...	...	...	1	6	5	25	36	6	30	3	33	8	...	...	75	73	75	
25	Lyalpur	...	3,132.20	938,664	...	...	...	1	6	6	36	48	6	42	2	46	11	...	...	63.6	85.08	82.3	
26	Jhang	...	3,393.44	513,545	...	...	...	1	6	6	24	36	6	30	...	36	11	...	...	77.2	64.85	66.91	
27	Multan	...	5,787.45	781,269	...	...	...	1	6	8	24	42	6	36	1	41	10	...	...	55.3	67.58	66.25	
28	Muzaffargarh	...	5,561.05	540,359	...	...	...	1	6	6	24	36	6	30	1	35	8	...	...	67	67	67	
29	Dera Ghazi Khan	...	5,428.09	454,522	...	...	...	1	6	22	14	42	6	36	2	40	5	...	...	60	55	56	
Total for 1924-25			19,180.72	18,544,857	...	1	...	28	166	214	804	1,184	166	1,018	44	1,140	240	...	2	...	...	...

FORM No. II.

STATEMENT SHOWING THE INCOME OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925.

Serial No.	NAME OF DISTRICT BOARD.	Closing balance of last year.	I.—LAND REVENUE.					VI.—PROVINCIAL RATES.					XII.—INTEREST.				XVI-A.— LAW AND JUSTICE.	XVII.—POLICE.			
			Revenue due to canals.	Capitation tax or house tax	Rent of fisheries.	Miscellaneous.	Total.	Local rate—Cess on lands for expenditure on roads, schools, hospitals and general purposes.	Village service fund.	Profession tax.	Fees under the Stage Carriage Act.	Total.	For educational purposes.	For medical purposes.	Interest on arrear revenues	For other purposes.	Total.	Fees, fines and forfeitures.	Receipts under the Cattle Trespass Act.	Other items.	TOTAL.
1	2	3	4	5	5(a)	5(b)	6	7	8	9	9(a)	10	11	12	12(a)	13	14	15	16	17	18
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	67,407	1,43,895	1,43,895	10,415	8	10,423
2	Rohtak	1,70,121	1,64,425	...	14,685	3,530	1,82,590	3,520	3,520	...	8,755	830	8,818
3	Gurgaon	65,667	2,498	2,01,104	595	2,01,699	675	875	...	10,765	...	10,765
4	Karnal	2,16,058	1,56,278	...	37,756	292	1,94,316	157	12,701	4	12,705
5	Ambala	39,884	1,67,078	1,67,078	6,578	1	6,579
6	Simla	31,938	2,566	2,566	111	...	111
7	Kangra	2,82,513	22,362	1,32,372	153	1,32,525	479	...	2,510	2,989	...	12,112	3	12,115
8	Hoshiarpur	2,11,719	1,93,205	674	1,93,879	17	...	5,880	5,897	...	15,271	14	15,285
9	Jullundur	75,020	1,99,922	...	56,258	...	2,56,180	573	573	...	2,925	...	2,929
10	Ludhiana	1,47,289	...	...	...	...	1,87,158	...	13,870	2,343	2,03,371	98	698	...	1,900	2,694	...	6,918	56	6,974
11	Perozepore	97,012	...	...	...	...	2,30,389	...	...	4,522	2,34,911	35	...	...	9,115	9,150	...	7,100	92	7,192
12	Lahore	1,67,66	1,51,161	...	18,629	2,195	1,71,986	1,800	1,800	...	2,778	4	2,782
13	Amritsar	1,15,629	3,331	1,82,650	6,755	1,89,405	3,775	3,775	118	5,140	8	5,143
14	Gurdaspur	67,47	...	...	...	...	2,04,050	...	24,520	1,403	2,20,973	...	70	...	1,021	1,091	...	9,780	4	9,784
15	Sialkot	1,15,385	...	...	...	...	1,94,953	...	...	1,161	1,96,114	95	40	...	5,266	5,401	607	7,328	...	7,328
16	Gujranwala	94,413	...	...	...	...	1,59,007	...	23,019	2,008	1,82,026	...	35	...	5,923	5,958	...	5,048	...	5,048
17	Sheikhupura	97,386	...	...	...	...	2,82,571	...	...	766	2,83,337	...	...	...	9,165	9,165	...	4,386	8	4,404
18	Attock	55,204	...	...	...	...	83,455	...	17,355	154	1,00,964	...	...	...	2,373	2,373	...	3,241	1,016	4,297
19	Mianwali	77,453	...	...	...	...	59,969	...	9,005	187	69,161	248	...	...	2,781	3,029	...	5,455	50	5,505
20	Sheikhpura	2,21,180	...	...	...	...	2,80,686	...	26,103	2,712	3,09,504	...	...	...	2,273	2,273	...	8,604	2	8,606
21	Gujrat	74,063	...	...	...	...	2,06,829	...	...	...	2,06,829	131	...	...	2,881	3,012	...	3,371	...	3,371
22	Jhelum	1,86,057	...	...	...	...	94,196	...	7,662	516	1,02,374	...	23	...	...	23	...	5,457	713	6,170
23	Rawalpindi	1,58,669	...	...	...	...	83,037	...	8,653	2,704	94,394	...	...	...	...	...	...	3,682	...	3,682
24	Montgomery	2,30,122	...	...	...	43	2,58,014	...	...	...	2,58,014	...	...	...	...	...	...	12,120	224	12,344
25	Lyallpur	2,54,131	...	...	...	...	7,56,066	...	...	4,764	7,60,830	...	...	...	21,173	21,173	...	6,484	...	6,484
26	Jhang	1,33,622	...	...	...	...	1,62,145	...	15,021	...	1,77,166	178	53	...	...	231	...	3,933	...	3,933
27	Faisalabad	4,57,892	...	...	...	...	2,87,998	...	...	276	2,88,274	...	...	...	20,127	20,127	...	7,522	12	7,534
28	Muzaffargarh	45,919	...	...	...	...	98,579	...	...	419	98,998	...	...	...	1,375	1,375	...	7,66	29	7,295
29	Dera Ghazi Khan	2,28,271	...	...	...	...	86,411	...	10,634	...	97,045	...	...	...	2,375	2,375	949	20,900	...	20,900
Total for 1924-25...		42,84,726	28,234	28,234	54,10,169	...	2,83,223	38,120	57,31,412	786	1,415	...	1,06,681	108,881	1,331	2,16,700	2,311	2,19,011
Total for 1923-24...		36,87,900	90,496	90,496	50,38,529	4	1,53,302	30,968	52,22,803	647	1,339	...	81,678	83,664	3,982	1,94,182	1,614	1,95,797

FORM No. II—CONTINUED.

STATEMENT SHOWING THE INCOME OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1935—continued.

XIX.—EDUCATION.

XX.—MEDICAL.

Serial No.	NAME OF DISTRICT BOARD.	XIX.—EDUCATION.										XX.—MEDICAL.														
		School fees.					Contributions.			Income from Endowments	Miscellaneous.			Hospital and Dispensary receipts.	Medicines sold by Civil Surgeons.	Income from Endowments.	Contributions.			Miscellaneous.						
		Training and Special Schools	High Schools.	Middle Schools.	Primary Schools.	Total fees from schools, general training and special.	From Government.	Other Contributions.	Total Contributions.		Sale-proceeds of books.	Examination fees.	Other receipts, Miscellaneous.				Total.	Total.	From Government.	Other Contributions.	Total Contribution.	Sanitary fees and fines.	Other receipts.	Total.	Total.	
1	2	19	20	21	22	23	24	25	26	26(a)	27	27(a)	28	29	30	31	32	33	34	35	36	37	38	39	40	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ...	...	...	9,769	858	10,627	1,04,872	5,396	1,12,268	...	...	...	190	190	1,23,085	25	79	...	...	529	529	...	243	243	836
2	Rohtak ...	127	1,552	11,400	2,823	15,902	2,04,415	3,358	2,07,773	...	...	...	646	986	2,24,861	295	42	...	...	6,855	20,339	...	128	128	20,804
3	Gurgaon ...	...	...	6,677	1,693	8,370	1,06,449	2,372	1,08,821	...	...	...	216	216	1,17,407	161	61	81	22,057	1,055	23,112	...	...	122	23,537
4	Karnal ...	...	...	6,232	1,417	7,699	93,562	2,393	95,955	...	...	...	156	156	1,03,810	333	212	301	4,689	1,880	6,569	1,639	140	1,829	9,244
5	Ambala ...	...	...	12,971	1,841	14,812	80,925	1,967	82,892	...	...	...	774	774	93,478	95	46	...	...	380	380	...	76	76	597
6	Simla	1,403	104	1,507	36,432	3,059	39,491	56	56	41,054	4,814	230	5,044	...	40	40	5,084
7	Kangra ...	...	8,240	22,070	1,050	31,360	1,57,741	12,912	1,70,653	...	...	...	1,053	1,053	2,03,066	69	220	...	...	8,646	1,034	9,730	191	282	10,492
8	Hoshiarpur ...	...	2,205	29,982	4,010	33,197	1,93,618	1,698	1,95,316	...	...	...	442	442	2,31,955	116	92	672	...	1,231	1,231	...	162	162	2,213
9	Jullundur ...	...	17,901	40,924	4,754	63,579	1,45,329	5,689	1,51,018	...	...	...	2,311	2,311	2,16,903	199	...	...	15,651	193	15,849	...	500	500	16,543
10	Ludhiana ...	...	15,239	29,731	2,926	47,896	1,25,824	4,260	4,30,084	...	...	...	600	600	1,78,580	319	93	...	...	1,896	1,896	...	202	202	2,510
11	Ferozepore ...	...	12,309	11,563	3,523	27,400	1,19,439	1,128	1,11,567	2,452	...	...	828	828	1,42,247	12,490	53	...	...	3,713	3,713	...	40	40	16,301
12	Lahore ...	...	1,149	14,041	3,287	18,477	97,944	475	93,419	...	...	...	1,102	1,102	1,17,998	...	163	...	...	376	376	...	6	6	550
13	Amritsar ...	...	...	21,889	2,795	34,684	1,38,174	2,914	1,41,088	...	...	...	661	661	1,76,433	22	...	...	10	364	464	1,433	469	1,932	2,388
14	Gurdaspur ...	...	10,783	27,408	3,315	41,506	1,60,576	4,561	1,55,137	1,425	...	...	263	266	2,08,334	2	20	...	...	2,087	2,087	...	370	370	2,479
15	Sialkot ...	...	...	26,727	9,402	36,129	1,60,586	4,467	1,65,053	...	...	...	103	103	2,01,285	...	...	...	1,500	456	1,956	50	633	733	2,359
16	Gujranwala ...	...	7,181	11,649	2,874	21,704	1,12,620	1,960	1,14,580	...	...	...	648	643	1,36,932	...	...	...	...	221	221	100	206	306	527
17	Sheikhpura ...	...	...	22,736	2,076	24,812	97,793	4,432	1,02,225	...	...	...	29	29	1,27,069	...	20	...	...	1,993	1,993	...	76	76	2,089
18	Attock	10,715	1,654	12,369	1,53,203	1,500	1,54,703	182	182	1,67,254	...	43	4,500	2,549	7,049	...	45	45	7,187
19	Mianwali ...	...	...	7,393	881	8,274	97,256	...	97,256	...	...	...	247	247	1,05,777	5	...	...	10,000	192	10,192	...	232	232	10,429
20	Shahpur ...	...	...	22,227	3,268	25,495	1,36,822	2,995	1,39,817	...	...	...	371	374	1,65,693	553	78	1,827	...	4,916	4,916	...	74	74	7,448
21	Gujrat ...	...	382	16,071	3,949	20,402	1,72,381	20	1,72,401	...	...	...	504	504	1,93,307	293	130	...	5,400	43	5,443	...	...	...	5,836
22	Jhelum ...	...	4,668	19,864	1,814	26,346	1,84,005	854	1,84,859	...	...	...	6,091	6,91	2,17,296	10	...	...	...	3,911	3,911	...	2,180	2,180	6,101
23	Rawalpindi ...	...	3,650	11,414	3,827	18,891	1,93,700	...	1,93,700	...	...	...	453	463	2,13,054	...	20	...	...	...	...	...	274	274	294
24	Montgomery ...	...	...	7,453	521	7,977	1,63,052	5,903	1,68,955	...	...	19	266	225	1,77,157	31	...	...	150	10	160	...	25	25	216
25	Lyallpur ...	171	8,294	52,322	56	60,843	1,68,128	8,557	1,76,685	...	...	...	1,407	1,437	2,33,935	...	127	2,460	...	43,921	43,921	974	327	1,301	47,749
26	Jhang ...	52	...	12,110	1,564	13,726	1,35,203	48	1,35,256	...	...	...	643	643	1,40,525	32	1	...	...	294	294	...	723	723	1,055
27	Multan ...	...	...	10,214	849	11,063	96,303	1,109	97,412	...	...	...	244	244	1,08,719	...	...	...	...	951	951	1,137	122	1,259	2,210
28	Muzaffargarh ...	...	6,031	4,748	...	9,779	1,33,145	600	1,33,745	...	...	...	2,603	2,603	1,43,127	240	26	...	...	726	726	...	97	97	1,039
29	D. G. Khan ...	...	...	4,429	34	4,463	1,21,937	...	1,21,937	...	...	...	103	103	1,26,503	...	16	21	1,000	7,093	8,096	...	8,650	8,650	16,783
	Total for 1924-25.	350	98,584	4,96,182	67,173	6,62,289	38,84,438	84,627	39,69,066	3,877	362	...	23,145	23,507	46,58,739	15,290	1,507	5,302	91,991	89,162	1,81,153	5,638	14,317	22,013	2,25,235	
	Total for 1923-24.	361	1,12,597	4,66,047	65,031	6,34,036	35,32,345	67,245	35,99,590	517	413	354	8,288	34,066	42,63,199	21,054	2,157	4,117	1,11,752	1,27,442	2,39,194	6,880	14,606	21,576	2,83,003	

FORM No. II—CONTINUED.
STATEMENT SHOWING THE INCOME OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.										XXII.—RECEIPTS IN AID OF SUPER-ANNUATION AND COMPASSIONATE ALLOWANCES.					XXIII.—STATIONERY AND PRINTING.					XXV.—MISCELLANEOUS.				
		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.	Contribution for pensions or gratuities.	Press receipts.	Sale of old stores and materials.	Sale of nazul (cheated) buildings and lands.	Total.	From Government.	Other contributions.	Other miscellaneous receipts.	Total.						
1	Hissar	Rs. 2,484	Rs. 857	Rs. ...	Rs. 48,990	Rs. ...	Rs. 1,703	Rs. ...	Rs. 1,150	Rs. 54,684	Rs. 329	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 14,000	Rs. ...	Rs. 288	Rs. 14,288							
2	Rohtak	1,441	82	...	66,064	...	1,843	...	...	71,430	776	...	...	...	53,000	...	17,730	69,730			
3	Gurgaon	476	8,380	...	5,573	...	1,374	...	...	17,803	...	...	...	...	75,000	...	11,946	87,782		
4	Karnal	555	779	...	13,466	...	988	...	425	15,818	...	...	...	...	34,000	...	1,280	36,348				
5	Ambala	253	609	...	1,227	...	55	...	...	2,574	...	...	...	...	59,000	...	5,105	64,105		
6	Sirsa	43	201	...	...	...	...	...	200	439	...	...	...	...	79,000	...	30	79,207
7	Kangra	156	27	...	...	...	26	...	...	489	...	...	...	...	34,000	...	1,075	35,245
8	Hoshiarpur	2,183	265	...	...	...	129	...	...	3,021	...	...	...	...	56,000	...	1,661	57,669
9	Jalandhar	366	430	...	...	...	41	...	...	4,294	...	...	...	...	30,000	...	947	30,947
10	Ludhiana	2,136	184	...	...	...	185	...	1,136	24,716	278	...	...	...	13,000	...	637	13,926		
11	Ferozepore	197	1,535	...	...	...	785	...	...	16,433	...	...	...	...	40,000	...	2,655	42,656
12	Lahore	...	8	...	...	...	1,052	...	...	10,036	...	...	...	...	52,000	...	642	52,642
13	Amritsar	...	211	...	...	...	434	...	...	10,036	...	...	...	...	30,000	...	1,550	31,550
14	Gurdaspur	1,986	146	...	...	...	116	...	50	2,298	...	...	...	...	30,000	...	1,473	31,473	
15	Sialkot	3,365	40	...	...	...	454	...	548	56,349	...	...	...	...	30,000	...	2,803	59,152	
16	Gujranwala	4,479	449	...	...	...	821	...	250	16,611	...	...	...	...	45,000	...	1,254	46,254	
17	Suchkhpura	80	...	...	...	...	...	...	300	6,613	...	...	...	...	40,000	...	26,726	66,726
18	Attock	1,224	5	...	...	...	...	...	...	18,008	194	...	...	...	50,000	...	1,601	51,601
19	Mianwali	986	...	...	...	...	...	...	...	13,008	...	...	...	...	40,000	...	1,473	41,473
20	Shahpur	5,475	124	...	...	...	...	...	968	17,710	...	...	...	...	45,000	...	6,287	51,287
21	Gujrat	820	...	...	...	...	...	...	...	11,960	...	...	...	...	28,000	...	1,984	29,984
22	Jhelum	6,109	310	...	...	...	...	...	...	26,840	...	...	...	...	58,750	...	2,912	61,662
23	Rawalpindi	5,925	1,178	...	...	...	...	...	...	11,960	...	...	...	...	40,975	...	2,912	43,887
24	Montgomery	1,267	43	...	...	...	...	...	400	4,733	...	...	...	...	40,975	...	1,147	42,122
25	Lyaipur	348	521	...	...	...	...	...	120	33,434	1,187	...	...	...	40,975	...	1,261	42,236
26	Jhang	1,066	3	...	...	...	...	...	...	1,927	...	...	...	...	40,975	...	1,016	42,016
27	Multan	654	208	...	...	...	...	...	...	2,835	...	...	...	...	51,375	...	28,241	79,616
28	Muzaffargarh	4,485	...	...	...	...	...	...	...	5,974	...	...	...	...	73,750	...	1,195	74,945
29	Dera Guezi	265	1	...	...	...	...	...	459	3,808	184	...	...	...	73,750	...	1,195	74,945
	Khan.	49,103	15,893	13,069	26,155	2,55,609	29,865	3,11,659	14,575	4,43,586	2,843	217	1,138	13,948	11,53,720	2,345	1,33,852	13,05,706								
	Total for 1924-25.	53,079	9,995	12,977	14,903	2,04,655	38,868	2,57,866	21,500	3,96,925	4,485	87	547	57,430	10,63,720	9,327	1,77,701	12,41,421								
	Total for 1923-24.	53,079	9,995	12,977	14,903	2,04,655	38,868	2,57,866	21,500	3,96,925	4,485	87	547	57,430	10,63,720	9,327	1,77,701	12,41,421								

FORM No. II—CONTINUED.

STATEMENT SHOWING THE INCOME OF THE DISTRICT BOARDS OF THE FUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	XXVI.—RAILWAYS.			XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.	XXXI.—CIVIL WORKS.													Total income, exceeding opening balance.		
		Gross receipts.	Deduct working expenses.	Net receipts.	Local canal receipts.	In charge of Civil Officers.								In charge of Officers.			In charge of Public Work Officers.	Total.			
						Canal and ferry receipts.	Tolls on roads and ferry receipts.	Rent of buildings and lands [other than nazul (enclosed)].	Sale of buildings and other property [other than nazul (enclosed)].	Sale of stores and materials.	Staging bungalow fees.	Serai (rest-house) fees.	Sale proceeds of trees, grass, etc.	Miscellaneous.	Contributions from Government.	Other contributions.				Total contribution.	
1	2	62	63	64	65	66	66(a)	67	68	69	70	71	72	73	74	75	76	77	78	79	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	...	...	...	15	100	141	2,475	393	369	53	102	568	387	25,000	1,648	16,648	...	31,241	3,78,746
2	Rohtak	...	...	...	23,926	1,342	...	72	...	...	181	...	2,210	795	16,500	...	16,500	...	21,100	6,27,375
3	Gurgaon	...	...	...	288	3,908	...	50	...	121	370	1,576	3,784	1,980	24,000	1,174	25,174	...	36,963	4,99,117
4	Karnal	...	...	...	35,619	4,055	...	1,754	15,860	...	772	188	4,999	70	31,000	...	31,000	...	58,693	4,66,715
5	Ambala	...	...	...	...	4,445	...	4,771	555	2	...	342	20,938	1,433	22,000	2,236	25,236	...	57,752	3,97,163
6	Simla	...	...	...	...	...	...	...	...	...	...	27	...	...	15,256	...	15,256	...	15,83	75,883
7	Kangra	...	...	...	...	...	...	...	...	...	1,085	541	4,009	3,177	2,541	79	2,620	...	42,710	5,05,905
8	Hoshiarpur	...	...	...	...	31,044	...	174	...	...	385	312	54,868	1,337	22,880	2,932	15,812	...	99,991	5,87,486
9	Jullundur	...	...	...	...	16,969	...	788	...	...	...	...	2,602	27,000	13,000	40,000	...	64,944	6,18,962	
10	Ludhiana	...	...	...	...	...	...	202	876	44	36	425	20,759	2,602	27,000	...	36,449	4,66,094		
11	Feozepore	...	...	...	...	4,989	...	9,174	...	69	...	4	21,651	1,142	...	...	...	1,07,770	5,56,213	
12	Lahore	...	...	...	...	23,328	...	22,661	125	33	1,791	86	14,086	3,808	37,500	4,452	41,952	...	13,402	3,47,699
13	Amritsar	...	...	...	...	6,481	...	4,451	...	1	...	4	2,156	369	...	...	...	...	57,578	5,01,014
14	Gurdaspur	...	...	...	100	13,999	...	28,476	1,340	14	...	54	12,842	853	...	...	...	58,337	5,53,026	
15	Sialkot	...	...	...	1,885	12,760	1,330	301	...	...	694	1,950	27,010	2,418	11,120	753	11,873	...	1,24,821	6,29,147
16	Gujranwala	...	...	...	1,581	6,693	...	7,681	...	71	204	240	77,232	2,500	30,000	200	30,200	...	37,530	4,17,994
17	Sheikhpura	...	...	...	...	2,480	...	3,217	...	54	516	285	6,187	1,591	23,000	...	23,000	...	49,132	5,53,532
18	Attock	...	...	...	...	1,555	...	3,813	...	535	...	29	3,787	1,493	25,000	13,990	37,990	...	45,169	3,92,007
19	Mianwali	...	...	...	...	249	...	...	394	46	53	...	3,519	1,415	35,400	3,610	39,010	...	45,169	3,92,007
20	Shabpur	...	...	...	79	5	...	295	...	98	...	1,104	1,655	350	911	500	1,411	...	4,948	2,59,938
21	Gujrat	...	...	...	...	8,597	...	228	...	7	6	1,379	17,656	504	14,000	893	14,893	...	43,270	6,17,733
22	Jhelum	...	...	...	...	...	...	399	2,262	60	290	551	20,567	...	20,000	...	20,000	...	44,129	5,14,285
23	Rawalpindi	...	...	...	...	9,239	...	912	...	77	1,344	596	4,776	3,521	30,700	...	30,700	...	51,165	4,33,073
24	Montgomery	...	...	...	...	2,811	...	210	...	4,761	6,255	44	4,712	5,793	16,000	...	16,000	...	40,586	4,04,762
25	Ljallpur	...	...	...	1,232	25,174	...	1,239	...	...	...	674	3,815	1,038	128,000	...	128,000	...	159,970	6,70,401
26	Jhang	...	...	...	...	1,850	...	2,365	...	92	1,111	2,335	8,113	9,237	...	...	1,300	...	26,412	11,36,512
27	Multan	...	...	...	...	...	...	12	...	15	3	2,703	3,333	209	...	...	...	...	39,474	4,15,647
28	Muzaffargarh	...	...	...	495	23,119	...	12	...	15	3	2,703	3,333	209	...	...	...	...	59,216	4,90,682
29	Dera Ghasi Khan	...	...	...	...	11,515	...	378	25,244	240	113	2,747	1,780	199	17,000	...	17,000	...	49,984	3,90,962
		...	...	...	...	16,642	...	214	500	30	270	391	12,618	182	16,900	537	17,437	...	49,984	3,90,962
		...	...	...	...	28,511	...	650	...	186	296	...	2,179	1,166	20,000	800	20,800	...	53,788	3,97,954
	Total for 1924-26	...	...	...	65,290	2,70,131	1,471	96,256	49,917	7,155	16,216	18,689	3,60,839	51,229	6,11,708	48,004	6,59,712	...	15,31,812	1,43,21,837
	Total for 1923-24	...	...	...	80,207	2,76,450	1,800	94,626	1,17,038	7,872	15,913	17,653	4,30,787	62,540	7,49,411	68,937	8,18,348	25	18,13,052	1,38,21,675

FORM No. II—CONCLUDED.

STATEMENT SHOWING THE INCOME OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONCLUDED.

Serial No.	NAME OF DISTRICT BOARD.	DEBT.							Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding balance) per head of population.	REMARKS.
		Loans from Government.	Loans from the public.	Sale-proceeds of investments.	Deposits and Advances.			TOTAL.					
					Deposits and advances.	Differences of cheques issued and cashed during the year.	Advances.						
1	2	80	80 (a)	80 (b)	81	81 (a)	81 (b)	82	83	84	85	86	87
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1	Hisar	...	...	...	50	8,819	...	8,869	3,87,615	4,55,022	0 2 3	0 8 0	
2	Rohtak	...	...	...	363	18,991	1,279	20,633	6,48,008	8,18,129	0 3 2	0 15 4	
3	Gurgaon	...	...	15,000	26,665	19,909	...	61,664	5,60,781	6,26,448	0 5 3	0 14 2	
4	Karnal	...	...	...	...	...	...	...	4,66,715	6,82,773	0 3 9	0 9 0	
5	Ambala	...	...	...	...	...	...	...	3,97,168	4,37,047	0 4 8	0 11 3	
6	Simla	...	...	...	...	...	...	...	75,883	1,07,821	0 2 10	0 5 4	
7	Kangra	...	...	...	...	15,450	100	15,550	5,21,453	8,03,968	0 3 3	0 10 9	
8	Hoshiarpur	...	...	...	...	...	...	...	5,87,436	7,99,205	0 3 7	0 10 10	
9	Jullundur	...	...	...	218	2,597	...	2,815	6,21,777	6,96,797	0 5 10	0 14 1	
10	Ludhiana	...	...	...	120	...	...	10	4,66,214	6,13,503	0 6 2	0 15 4	
11	Ferozepore	...	...	50,692	...	21,781	...	72,273	6,28,486	7,25,498	0 3 10	0 10 3	
12	Lahore	...	...	...	3,106	4,572	4,629	3,163	3,70,772	5,38,133	0 10 8	0 7 4	
13	Amritsar	...	...	...	4,642	...	...	4,642	5,05,656	6,21,285	0 3 11	0 10 9	
14	Gurdaspur	...	...	...	543	...	160	703	5,53,729	6,21,156	0 4 7	0 11 3	
15	Sialkot	...	...	...	...	...	...	...	6,29,147	7,44,532	0 3 11	0 12 5	
16	Gujranwala	...	...	...	...	12,708	15	12,723	4,30,617	5,25,030	0 5 5	0 12 9	
17	Sheikhpura	...	...	...	153	23,930	...	24,083	5,77,615	6,75,011	0 8 3	0 14 9	
18	Attock	...	...	...	...	16,178	...	16,178	4,08,185	4,63,389	0 3 5	0 13 7	
19	Mianwali	...	...	...	338	...	...	338	2,57,270	3,34,729	0 3 5	0 12 8	
20	Shahpur	...	...	...	574	...	...	574	6,18,307	8,39,496	0 7 0	0 15 5	
21	Gujrat	...	...	...	2,290	9,598	...	11,888	5,26,173	6,00,236	0 4 4	0 11 0	
22	Jhelum	...	...	...	13	28,217	125	28,355	4,61,428	6,47,455	0 3 5	0 15 6	
23	Rawalpindi	...	...	...	...	45,599	...	45,599	4,50,361	6,09,030	0 2 7	0 11 5	
24	Montgomery	...	...	...	389	6,116	...	6,505	6,76,906	9,57,028	0 5 11	0 15 4	
25	Lyalpur	...	...	...	8,501	11,616	5,121	25,238	11,61,750	14,15,781	0 12 10	1 3 9	
26	Jhang	...	...	...	...	...	...	...	4,15,647	5,99,269	0 5 6	0 12 11	
27	Multan	...	...	20,000	...	...	...	20,000	5,10,682	9,68,574	0 5 11	0 10 0	
28	Muzaffargarh	...	...	...	...	676	200	876	3,91,838	4,37,757	0 3 4	0 11 7	
29	Dera Ghazi Khan	...	...	...	...	14,256	...	14,256	4,12,210	6,40,481	0 3 5	0 15 0	
	Total for 1924-25	...	...	85,492	47,965	2,56,331	7,057	3,97,045	1,47,19,882	1,90,04,608	0 4 11	0 12 4	
	Total for 1923-24	...	...	2,11,563	55,779	2,51,780	36,286	5,55,408	1,43,77,083	1,80,64,983	0 4 5	0 11 4	

FORM III.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925.

Serial No.	NAME OF DISTRICT BOARD.	Closing balance of last year.	Total income during the year.	1.—REFUNDS AND DRAWBACKS.			3.—LAND REVENUE			8.—Local rates.	13.—INTEREST.				18.—ADMINISTRATION.				19.—A.—Law and Justice— of Law.	20.—POLICE.				
				Local rate refunds.	Land revenue refunds.	Total.	Charges of district administration.	Miscellaneous.	Total.		Interest on Loans.			General Establishments of Local Funds.				Establishment.		Contingencies.	Refund of cattle-pound collections. Refunds.	Other charges.	Total.	
											On account of last year.	On account of current year.	Other items.	Office establishment.	Office contingencies (including stationary locally purchased).	Payment of establishments for offices of accounts, control and audit.	Total.							
1	2	3	4	5	6	7	8	8(a)	8(b)	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	67,407	3,47,615	...	...	...	...	...	...	...	...	...	...	...	15,314	2,157	1,000	18,471	...	4,508	240	309	...	5,057
2	Rohtak	1,70,121	6,48,903	...	...	...	...	...	...	5,489	...	...	...	...	8,931	5,187	...	14,118	...	2,450	61	196	...	3,277
3	Gurgaon	65,667	5,60,781	...	...	...	...	2,850	2,850	...	...	...	...	...	11,144	1,620	286	13,050	...	3,340	147	48	...	4,035
4	Karnal	2,16,658	4,66,715	31	...	31	...	...	...	...	...	...	3,006	3,006	10,373	4,278	1,040	15,691	...	3,225	913	52	...	4,190
5	Ambala	39,884	3,97,163	50	...	50	...	...	...	...	...	...	...	...	10,300	6,213	1,900	17,513	...	2,967	720	...	19	3,706
6	Simla	31,938	75,883	...	...	...	...	...	...	...	...	...	...	...	2,188	685	...	2,773	...	72	...	...	...	72
7	Kangra	2,82,513	5,91,455	...	...	...	...	...	...	...	...	...	...	...	8,081	3,255	...	11,336	...	1,311	147	...	...	1,458
8	Hoshiarpur	2,11,719	5,87,486	...	...	...	...	...	...	...	...	...	...	...	11,770	3,411	1,480	16,661	...	2,063	309	498	...	2,960
9	Jullundur	75,020	6,21,777	71	...	71	632a	1,140	7,464	...	...	...	...	...	15,670	4,637	1,540	21,847	...	1,008	30	211	...	1,249
10	Ludhiana	1,47,289	4,61,214	...	...	...	...	...	...	...	...	...	...	...	15,966	912	1,200	18,078	...	3,391	197	214	...	4,002
11	Ferozepore	97,012	6,28,486	8	...	8	...	...	...	...	...	...	...	...	13,578	4,001	1,360	18,940	...	2,346	179	17	...	2,242
12	Lahore	1,67,366	3,70,772	15	...	15	...	...	...	...	...	...	...	...	10,994	2,127	1,090	14,181	...	1,962	60	41	...	2,063
13	Amritsar	1,15,629	5,05,656	...	...	...	...	...	...	...	...	...	...	...	16,144	5,930	1,220	23,294	...	2,190	356	58	...	2,604
14	Gurdaspur	67,427	5,53,729	9	...	9	...	...	...	...	...	...	...	...	10,623	3,096	1,380	15,109	...	3,035	170	100	...	3,300
15	Sialkot	1,15,385	6,29,147	...	...	...	...	...	...	...	...	...	...	...	17,065	2,296	...	19,361	...	4,013	275	298	...	4,586
16	Gurjranwala	94,413	4,30,617	...	...	...	...	...	...	...	2,900	...	2,900	...	18,743	4,642	809	24,185	...	2,494	452	...	...	2,946
17	Sheikhpura	97,386	5,77,615	...	...	...	...	...	...	...	...	...	...	...	9,765	8,309	1,100	19,174	...	2,169	208	215	...	2,592
18	Attock	55,204	4,08,185	30	...	30	...	...	...	...	...	1,475	1,475	...	7,666	2,223	1,050	10,939	...	2,184	725	51	...	2,960
19	Mianwali	77,453	2,57,216	...	...	...	...	11	11	...	...	...	...	...	6,595	2,196	760	9,551	...	2,253	513	...	...	2,766
20	Shahpur	2,21,189	6,18,307	64	...	64	...	...	...	...	...	...	...	3,309	14,435	6,752	1,640	22,827	...	4,684	210	102	...	4,996
21	Gujrat	74,013	5,26,173	...	...	...	...	...	...	...	...	...	...	...	10,843	2,917	1,380	15,140	...	2,375	23	17	...	2,595
22	Jhelum	1,86,057	4,61,428	5	...	5	...	...	...	...	...	...	...	...	7,803	4,320	900	13,023	...	2,592	154	343	...	3,069
23	Rawalpindi	1,58,669	4,50,361	...	...	...	...	...	...	...	...	...	...	...	12,234	2,122	3,112	17,468	...	2,925	9	77	...	3,011
24	Montgomery	2,80,122	6,76,906	1,775	67	1,842	...	...	...	...	...	...	...	...	15,916	3,000	1,500	20,416	...	5,548	68	274	...	5,890
25	Lyalpur	2,54,031	11,61,750	...	...	...	...	...	...	...	...	...	...	...	19,109	7,378	2,620	29,107	...	3,206	81	49	...	3,336
26	Jhang	1,83,622	4,15,647	...	...	...	...	...	...	...	...	...	...	...	10,173	5,672	1,101	16,946	...	2,675	117	60	...	2,876
27	Multan	4,57,892	5,10,682	196	...	196	...	...	...	...	...	1,969	1,969	...	12,844	4,684	1,140	18,668	...	1,960	62	205	...	2,227
28	Muzaffargarh	45,919	3,91,838	...	...	...	...	520	520	...	...	...	...	...	7,044	2,716	...	9,760	...	2,961	168	354	...	3,483
29	Dera Ghazi Khan	2,23,271	4,12,210	...	...	...	357	...	357	...	...	...	...	...	6,392	5,048	...	11,440	...	6,203	62	769	...	7,034
Total for 1924-25...		42,84,726	1,47,19,852	2,254	67	2,321	3681	4,521	11,202	5,489	...	4,899	9,968	14,837	3,37,713	1,11,685	29,779	4,79,177	...	82,810	7,126	4,582	19	94,537
Total of 1923-24 ...		36,87,900	1,43,77,083	2,433	15	2,443	3,253	537	3,790	...	...	3,106	8,737	11,843	3,26,008	1,01,169	23,842	4,56,039	...	83,823	6,403	4,972	...	95,258

FORM III—CONTINUED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	21.—FORTS AND PILOT-AGE.		22.—EDUCATION.										24—MEDICAL.									
		Subsidies to Steam Boat Companies	Grants to Universities.	Maintenance and Management.								Grants-in-aid.	Scholarships.	Miscellaneous.	Contributions to Government (a).	Other Contributions (a).	Refunds.	Total.	General Medical Establishment.	Hospitals and Dispensaries.	Sanitation and Vaccination.		
				Inspection.	Training Schools and Specials.	Technical Schools.	High Schools.	Middle Schools.	Primary Schools.	Total.	Vaccination establishment and other charges.										Sanitation charges.	Total.	
1	2	24	25	26	27	27 (a)	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ✓	...	...	5,081	...	...	90,938	79,995	1,70,933	...	...	6,671	...	...	650	...	1,53,841	217	22,480	8,601	1,453	10,054
2	Rohtak ✓	...	...	6,584	4,403	6,144	29,206	62,333	116,787	2,18,873	2,041	6,187	778	...	7,139	...	2,41,602	...	39,387	5,401	13,548	18,949
3	Gurgaon ✓	...	...	4,367	...	977	...	45,830	83,358	1,30,165	4,444	11,064	214	...	5,450	...	1,55,704	262	57,242	6,380	15,248	21,628
4	Karnal ✓	...	...	4,347	...	...	...	53,271	63,494	1,16,765	3,913	3,412	...	...	...	...	1,27,537	...	39,209	4,654	8,868	13,522
5	Ambala ✓	...	...	4,312	...	...	...	59,682	75,471	1,35,153	5,639	2,874	...	...	...	...	1,47,993	...	18,330	5,818	1,712	7,530
6	Simla ✓	...	...	2,424	...	...	...	14,434	13,314	27,748	111	297	335	...	...	...	30,825	...	7,139	...	...	...
7	Kangra ✓	...	...	6,039	...	...	19,104	99,594	77,201	1,95,899	17,675	5,699	...	...	...	1,000	2,26,312	29,914	31,475	6,897	12,184	19,081
8	Hoshiarpur ✓	...	...	5,158	...	...	5,974	1,15,942	1,36,888	2,58,804	17,962	5,672	500	...	...	...	2,88,096	...	69,610	5,349	...	5,349
9	Jullundur ✓	...	...	6,762	...	...	20,912	1,17,841	1,45,100	2,83,853	8,926	7,816	918	...	...	...	3,08,275	...	30,960	5,545	10,436	15,951
10	Ludhiana ✓	...	...	3,661	...	...	14,084	82,711	1,69,879	11,886	6,195	...	...	...	264	...	1,91,885	...	31,214	4,442	1,460	5,904
11	Ferozepore ✓	...	...	5,385	...	4,006	21,805	65,159	1,14,519	2,08,489	2,670	4,373	606	...	...	700	2,22,223	...	2,488	6,351	...	6,351
12	Lahore ✓	...	...	5,920	...	...	3,052	70,917	76,616	1,50,585	11,338	5,330	3,003	...	...	642	1,76,618	...	19,337	3,803	926	4,729
13	Amritsar ✓	...	...	5,339	...	...	...	1,06,921	82,123	1,88,044	17,977	5,259	1,884	...	...	38	2,18,541	...	31,295	5,735	2,137	7,872
14	Gurdaspur ✓	...	...	7,402	...	...	25,029	96,457	1,23,644	2,45,130	12,469	7,964	1,730	...	...	...	2,74,695	...	39,768	6,142	...	6,142
15	Sialkot ✓	...	...	6,459	...	...	...	83,267	1,48,630	2,32,597	25,143	7,469	...	...	...	...	2,71,663	...	31,985	5,240	5	5,245
16	Gujranwala ✓	...	...	8,663	...	...	14,722	62,599	85,745	1,63,166	4,565	3,951	23	8,022	...	...	1,83,320	...	37,118	5,397	192	5,589
17	Sheikhpura ✓	...	...	3,675	...	300	...	9,88,411	1,04,505	2,01,706	5,102	3,540	2,827	...	...	...	2,16,850	...	64,812	5,063	574	5,637
18	Attock ✓	...	...	4,434	...	...	...	80,358	82,463	1,68,821	2,690	2,819	...	...	...	...	1,78,764	17,306	16,277	4,815	...	4,815
19	Mianwali ✓	...	...	3,913	...	...	...	59,636	40,539	1,00,175	7,798	3,485	...	...	...	...	1,15,371	...	19,043	3,687	622	4,309
20	Shahpur ✓	...	...	6,283	1,953	...	...	1,11,416	1,08,120	2,21,489	9,777	10,711	485	...	400	...	2,49,145	...	52,948	3,670	193	3,863
21	Gujrat ✓	...	...	5,367	...	...	1,497	87,975	1,33,936	2,23,498	26,312	4,761	6	...	...	...	2,59,854	...	33,612	5,436	156	5,592
22	Jhelum ✓	...	...	10,763	...	...	10,690	1,10,726	77,338	1,98,754	16,839	4,818	1,793	...	...	...	2,32,967	...	20,558	3,879	...	3,879
23	Rawalpindi ✓	...	...	6,508	...	...	13,314	1,03,109	1,19,605	2,36,028	14,083	3,398	...	...	...	...	2,60,017	323	16,128	6,140	...	6,140
24	Montgomery ✓	...	...	6,171	...	3,539	...	1,52,054	1,14,413	2,50,006	1,710	5,429	528	...	2,120	...	2,65,964	...	20,890	5,821	...	5,821
25	Lyalpur ✓	...	...	9,015	...	8,673	16,273	2,38,836	1,92,870	4,56,652	8,059	10,163	240	...	...	...	4,84,129	1,036	1,34,446	6,281	1,157	7,438
26	Jhang ✓	...	...	4,673	...	4,482	...	1,06,836	58,797	1,70,115	6,263	2,476	...	...	18	...	1,83,545	1,431	26,346	4,105	283	4,388
27	Multan ✓	...	...	6,572	...	...	...	68,850	96,560	1,65,410	4,495	4,871	...	...	100	28	1,81,476	...	32,124	6,807	1,055	7,862
28	Muzaffargarh ✓	...	...	4,537	...	...	13,236	75,806	57,658	1,46,700	4,769	9,551	1,480	...	...	1,792	1,69,129	...	33,505	4,133	...	4,133
29	Dera Ghazi Khan ✓	...	...	3,738	...	...	...	87,033	70,785	1,57,818	1,735	3,226	...	...	...	900	1,67,417	...	29,308	4,533	...	4,533
Total for 1924-25		...	...	1,63,852	6,356	28,181	2,11,893	25,83,445	27,63,185	55,93,065	2,55,997	1,59,421	17,350	8,022	19,495	1,766	62,18,968	50,489	10,60,025	1,50,127	72,20	2,22,336
Total for 1923-24...		...	...	1,60,713	5,742	39,081	2,23,544	22,03,321	26,62,088	51,38,776	2,26,450	1,57,432	15,741	...	14,019	2,448	57,15,579	6,541	11,03,451	1,42,626	63,577	2,06,293

FORM III—CONTINUED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	24—MEDICAL—concld.									26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.												
		Medical sch. ols and colleges.	Lunatic asylums.	Plague charges.	Contributions to Government.	Other Contributions.	Refunds.	Other charges.	Total.	Experimental cultivation.	Public Exhibitions and Fairs.				Veterinary charges.	Bull and stallion charges.	Botanical and other Public Gardens.	Provincial statistics.	Contributions to Government (a).	Other Contributions.	Miscellaneous.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	44	45	46	47	48	49	49(a)	50	51	52	53	54	55	56	57	58	59	60	61	61(a)	62	
1	Hissar ...	...	...	3,483	3,878	8,156	...	...	48,268	273	...	6,818	...	6,818	5,509	11,947	1,967	...	...	...	280	...	26,794
2	Rohatki ...	...	...	11,852	...	12,241	...	437	82,866	...	...	6,792	...	6,792	8,094	11,280	3,249	...	...	...	...	546	29,961
3	Gurgaon ...	...	...	9,085	7,926	5,180	...	5	1,01,328	7,926	3,855	1,086	...	4,941	8,598	27,740	4,858	...	...	...	...	810	54,873
4	Karnal ...	100	...	3,905	1,800	9,720	...	279	68,026	...	...	...	15,989	15,989	6,297	10,401	699	...	...	...	...	...	33,386
5	Ambala ...	...	...	1,535	3,147	10,540	...	...	41,082	...	...	...	1,085	1,085	6,099	7,923	477	...	...	...	...	...	15,784
6	Simla ...	...	...	...	...	400	...	707	8,246	...	...	...	...	...	2,499	...	...	...	...	...	...	...	2,099
7	Kangra ...	...	...	216	9,235	50	26	...	89,997	...	...	...	...	...	5,676	2,214	...	...	...	...	50	...	7,940
8	Hoshiarpur ...	205	...	1,276	2,889	2,200	...	...	72,529	...	896	...	...	1,556	7,457	8,781	3,365	...	...	...	...	...	21,159
9	Jullundur ...	330	...	4,080	...	9,285	...	...	60,636	2,358	...	147	199	343	6,722	8,238	3,451	...	400	...	...	...	21,515
10	Ludhiana ...	...	...	1,540	956	5,572	...	603	45,789	1,764	...	...	...	771	6,080	9,846	667	...	300	...	40	...	19,468
11	Ferozepore ...	...	...	1,100	6,690	2,040	...	1,362	70,031	4,550	...	3,715	...	3,715	8,041	6,153	2,276	...	...	...	...	13	24,748
12	Lahore ...	...	8,335	10,122	...	5,026	...	10	47,559	2,390	...	6,456	1,284	7,740	7,865	16,276	2,000	...	...	...	...	...	36,274
13	Amritsar ...	...	...	5,557	6,408	1,500	...	196	53,228	168	...	...	...	4,051	5,568	12,219	1,565	...	...	...	...	...	23,571
14	Gurdaspur ...	120	...	2,567	4,697	2,780	...	...	56,074	...	...	...	...	...	5,800	6,842	2,733	...	...	...	60	7	15,442
15	Sialkot ...	310	4,758	4,973	640	9,590	...	...	57,501	4,653	...	13,139	...	13,139	6,007	7,721	5,152	...	...	...	...	...	36,672
16	Gajranwala ...	610	2,270	4,048	5,140	2,000	...	...	56,775	...	1,814	5,358	222	7,421	5,320	3,793	7,033	...	...	...	...	...	23,572
17	Sheikhpura ...	...	...	4,009	...	4,990	...	1,179	80,627	...	885	1,539	3,382	5,806	8,558	6,778	2,021	...	...	...	...	...	22,663
18	Attock ...	...	1,542	3,199	4,500	...	...	...	47,639	...	...	...	663	693	3,758	10,135	1,353	...	...	...	1,015	...	16,929
19	Mianwali ...	128	...	...	213	520	...	...	24,211	1,773	...	1,432	...	1,432	3,930	6,406	3,651	...	...	...	534	...	18,586
20	Shehpur ...	540	1,305	3,230	...	5,891	...	268	68,045	...	2,072	1,420	877	4,369	6,976	7,749	9,562	...	...	...	...	5,827	34,483
21	Gujrat ...	499	1,636	4,774	2,185	4,828	...	...	53,124	4,629	1,406	1,449	...	2,855	3,740	5,126	3,911	...	...	...	...	...	21,261
22	Jhelum ...	...	3,388	3,458	3,375	4,951	...	...	39,604	...	...	1,505	2,598	4,101	2,966	8,641	5,112	...	...	...	70	...	20,916
23	Rawalpindi ...	...	...	2,771	312	1,176	...	...	26,850	...	2,123	213	1,360	3,696	5,534	9,262	904	...	...	...	...	...	19,396
24	Montgomery ...	...	...	2,636	...	7,150	...	25	36,522	240	...	7,373	707	8,080	4,531	6,344	754	...	...	...	150	...	20,099
25	Lyallpur ...	...	...	9,271	...	2,841	1,355	...	1,56,557	...	294	6,058	...	6,352	9,932	15,610	1,429	...	...	...	...	...	33,323
26	Jhang ...	...	815	2,754	5,620	4,490	...	284	46,128	...	1,505	971	48	2,524	4,909	4,626	9,101	...	...	...	...	...	21,160
27	Multan ...	...	...	1,710	2,015	11,130	...	...	54,841	...	2,433	750	...	3,183	6,381	7,379	433	...	...	...	345	...	17,721
28	Muzaffargarh ...	...	...	...	...	6,600	...	...	44,238	1,870	...	...	...	...	9,172	3,404	3,611	...	...	...	...	...	18,057
29	D. G. Khan ...	...	319	14,120	...	2,000	...	...	60,280	...	1,400	...	150	1,550	4,028	5,207	184	...	...	...	...	...	10,969
	Total for 1924-25.	2,840	24,363	1,17,271	76,116	1,37,855	26	7,110	16,98,431	32,594	18,710	66,221	34,044	1,13,975	1,76,170	2,48,046	81,523	...	700	2,550	8,063	...	6,08,621
	Total for 1923-24	2,904	2,129	47,884	37,593	1,27,463	1,108	5,050	15,40,326	25,086	18,901	64,576	16,026	99,503	1,49,133	2,11,307	92,976	...	600	3,755	33,200	...	6,15,560

FORM III—CONTINUED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31ST MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	29.—SUPERANNUATION ALLOWANCES AND PENSIONS.						30.—STATIONERY AND PRINTING.						32.—MISCELLANEOUS.							
		Pensions.	Gratuities.	Contributions to Government (a).	Other contributions (a).	Donations to service funds and provident funds.	Total.	Stationery purchased from central stores.	Other stationery.	Printing at		Lithography.	Total.	Donations for charitable purposes.	Expenditure for the destruction of dogs, wild animals and snakes.	Other petty establishment charges.	Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Contributions to Government.	Other Contributions.	Total.
										District Board presses.	Private presses.										
1	2	63	64	65	66	66 (a)	67	68	69	70	70 (a)	71	72	73	74	75	76	77	78	79	80
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissa	...	...	...	...	8,047	8,72	...	...	...	1,140	...	1,140	36	40	1,084	2,128	...	...	...	Rs.
2	Rohtas	...	25	...	...	13,253	13,783	...	...	...	693	...	696	...	...	...	23,228	...	...	...	3,238
3	Gurgaon	...	101	530	...	8,631	9,560	...	...	...	1,113	...	1,113	220	24	458	8,098	...	...	...	23,228
4	Karnal	...	...	828	...	7,604	7,604	416	...	...	...	...	416	112	...	2,746	10,198	...	...	...	8,800
5	Ambala	...	744	...	...	7,277	8,021	...	...	...	...	...	416	2,082	2	3,817	...	...	...	135	13,056
6	Simla	...	...	...	...	1,175	1,175	...	15	...	...	...	37	...	...	...	...	...	...	...	6,936
7	Kangra	...	...	...	...	10,972	10,972	...	...	...	...	...	641	...	...	...	...	...	...	...	...
8	Hoshiarpur	...	...	...	...	20,596	20,596	...	...	...	...	...	641	300	...	1,455	...	...	1,260	...	3,015
9	Jullundur	...	...	...	...	14,498	14,498	1,117	...	...	...	...	2	19	...	3,298	3,962	...	...	...	7,279
10	Ludhiana	...	...	...	...	9,110	9,623	...	...	...	...	...	2	...	28	418	1,519	...	...	...	1,965
11	Ferozapore	...	412	518	...	11,305	14,772	...	...	...	...	296	508	60	...	500	878	...	...	300	1,738
12	Lahore	...	424	...	2,631	7,512	8,129	...	...	...	...	...	1,940	...	...	1,618	578	265	1,183	...	3,609
13	Amritsar	...	...	617	...	11,684	12,731	150	584	...	...	...	745	142	...	3,383	...	...	...	...	3,525
14	Gurdaspur	1,047	...	...	...	13,413	13,413	...	175	...	...	...	3,185	51	...	366	3,443	...	...	...	3,860
15	Sialkot	...	...	...	...	18,028	18,028	...	...	...	...	...	2,697	100	10	2,355	1,444	188	...	...	4,097
16	Gujranwala	...	...	...	...	11,607	11,607	...	319	...	...	...	1,129	56	73	878	1,613	...	1,530	...	4,194
17	Sheikhupura	...	...	...	...	10,774	10,774	...	...	...	...	...	1,851	775	706	...	1,709	...	...	350	3,540
18	Attock	...	...	...	...	7,222	7,298	...	1,300	...	...	...	114	32	...	...	1,395	...	...	...	1,427
19	Mianwali	...	76	...	...	4,985	4,985	...	1,190	...	...	...	1,179	17	...	451	1	...	...	...	579
20	Shahpur	...	...	...	...	11,165	11,165	...	...	...	...	...	247	3	...	340	132	339	...	...	844
21	Gujrat	...	...	...	...	14,156	14,156	...	541	...	...	...	541	...	...	2,028	500	1,229	...	...	3,757
22	Jhelum	...	...	...	...	5,422	5,535	...	...	...	...	...	...	93	9	51	...	...	...	...	683
23	Rawalpindi	...	113	...	...	7,801	7,861	...	46	...	...	...	540	...	1	13	1,014	...	...	...	1,028
24	Montgomery	...	...	60	...	7,950	7,950	...	398	...	...	...	485	1,251	...	1,076	916	...	...	...	3,243
25	Lyallpur	...	...	...	...	18,379	18,883	...	808	...	...	...	1,043	1,851	...	...	3,613	...	...	...	5,161
26	Jhang	...	...	504	...	10,190	10,190	...	1,802	...	...	...	903	2,710	...	4,326	104	103	...	1,550	7,958
27	Multan	...	...	...	...	9,284	9,504	...	...	...	...	...	478	18	2	709	...	...	...	804	1,533
28	Muzaffargarh	220	...	...	...	7,577	7,577	360	...	...	...	...	1,680	...	...	...	725	236	...	...	961
29	Dera Ghasi Khan	...	...	361	9,427	...	9,788	...	...	...	...	...	297	...	...	119	7,894	...	...	...	7,513
	Total for 1924-25	1,780	1,895	2,900	12,058	2,89,617	3,08,250	2,652	7,168	...	21,810	296	31,426	9,271	896	32,380	74,390	2,390	2,840	4,322	1,26,489
	Total for 1923-24	398	1,252	2,964	15,212	2,57,211	2,77,034	3,783	6,278	...	32,850	281	43,197	2,601	391	33,711	77,657	2,456	2,840	6,514	1,30,970

FORM III—CONTINUED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

Serial No.	NAME OF DISTRICT BOARD.	33.—FAMINE RELIEF				41.—RAILWAYS.						43.—MINOR WORKS AND NAVIGATION.					45.—CIVIL WORKS—PUBLIC WORKS.							
		Charitable relief.	Public Works.	Miscellaneous.	Total.	Interest on loans borrowed for Railway purposes.	Repayment of loans borrowed for Railway purposes.	Construction of Railway charged to revenue	Miscellaneous Railway expenditure	Total.	Works.	Repairs.	Tools and Plant.	Establishment.	Total.	BUILDINGS.			COMMUNICATIONS.					
																Objects of expenditure.			Total.		Original works.	Repairs.	Original works.	Repairs.
																Education.	Medical.	Other.	Original works.	Repairs.				
1	2	81	82	83	84	85	86	87	88	89	90	90(a)	90(b)	90(c)	90(d)	91	92	93	94	95	96	97		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	345	..	108	453	29,533	1,629	17,125	29,533	18,754	..	56	21,866	
2	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	56,472	2,663	16,189	57,702	17,522	14,295	73,883
3	Gurgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,970	14,216	13,525	21,133	17,573	59,499	39,872
4	Karnal	..	..	..	..	..	..	..	..	..	847	3,160	..	12,275	16,282	14,579	4,722	10,566	12,760	17,107	..	92,797
5	Ambala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,372	732	3,181	13,921	9,364	16,853	90,250
6	Simla	..	..	..	..	..	..	..	..	..	..	..	45	..	45	17,621	..	348	17,353	616	..	..
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	24,656	19,562	3,204	23,129	19,293	4,281	44,533
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36,618	10,956	6,979	30,788	22,859	5,941	36,936
9	Jullundur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50,657	4,840	4,865	44,746	15,616	..	1,11,316
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28,270	2,182	4,139	18,312	16,285	..	24,228
11	Ferozepore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44,419	22,034	5,984	67,388	14,549	4,001	1,13,950
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,761	2,441	4,334	10,813	4,723	..	23,972
13	Amritsar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,419	2,331	4,629	11,392	10,487	1,206	64,207
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	2,187	..	495	2,682	18,921	8,196	3,943	11,191	14,869	20,998	68,599
15	Sialkot	..	..	..	..	..	..	..	..	..	..	3,202	..	..	3,202	33,331	3,205	6,030	24,659	17,907	5,682	1,19,359
16	Gujranwala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	29,540	40,776	5,261	62,973	12,604	11,647	56,635
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	47,197	11,140	8,742	48,384	18,695	26,055	37,420
18	Attock	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,521	10,513	3,605	17,306	10,333	51	72,110
19	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,951	663	8,226	20,838	8,002	920	14,866
20	Shahpur	..	..	..	..	..	..	..	..	..	..	12	..	162	174	28,890	46,235	19,715	67,031	27,759	34,746	79,472
21	Gujrat	..	..	..	..	..	..	..	..	..	..	700	..	165	365	15,586	1,842	5,957	17,867	5,518	48,539	38,514
22	Jhelum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	29,073	43,987	2,033	65,780	9,333	21,265	15,864
23	Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20,792	677	2,172	16,897	6,744	..	50,331
24	Montgomery	..	..	..	..	..	..	..	..	..	..	924	..	813	1,737	45,378	..	16,770	51,784	10,364	96,921	45,858
25	Lyallpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	44,927	12,242	92,664	1,22,697	27,136	5,525	1,25,854
26	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,228	5,198	2,337	16,107	6,156	9,800	11,226
27	Multan	..	..	..	..	..	..	..	..	..	..	111	..	173	284	21,823	7,759	5,438	23,140	11,880	32,460	29,435
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,963	3,719	4,192	15,603	12,271	..	17,121
29	Dera Ghazi Khad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,903	15,273	6,614	26,491	8,304	40,849	25,928
	Total for 1924-25	..	..	..	..	..	..	..	..	..	847	10,141	45	14,239	25,272	7,67,382	2,99,227	2,89,237	9,63,253	3,92,623	4,61,590	15,90,542
	Total for 1923-24	..	..	..	..	..	..	..	..	..	3,823	7,416	..	13,282	24,521	7,54,592	2,40,225	3,27,616	9,44,891	3,77,542	7,21,546	16,32,971

FORM III—CONTINUED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONTINUED.

45.—CIVIL WORKS—PUBLIC WORKS—concluded.																
Serial No.	NAME OF DISTRICT BOARD.	Water-supply and Waterworks.		Drainage Works.		Other Works of Improvement.		Establishment and Contingencies pertaining to P. W. D.	Tools and Plant.	Staging Bungalows and Serais including Rest-houses, Establishment and Contingencies.	Arboriculture Charges.	Miscellaneous.	Contributions to Government.	Other contributions.	Total.	Total Expenditure chargeable to current income.
		Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.									
1	2	98	99	100	101	102	102(a)	103	104	105	106	107	108	109	110	111
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	...	310	...	...	...	2,397	12,062	...	3,669	4,375	...	...	100	93,122	3,88,466
2	Rohtak ...	...	...	...	...	13,115	665	15,306	...	781	12,502	...	...	...	2,05,841	6,20,791
3	Gurgaon ...	...	...	...	...	2,277	1,689	14,647	2,262	8,066	5,882	...	...	...	1,72,905	5,24,266
4	Karnal ...	...	516	53,547	...	...	...	15,920	...	468	8,391	...	...	...	2,01,506	4,90,731
5	Ambala ...	...	...	...	...	...	605	11,593	3,961	2,059	13,351	...	...	206	1,62,157	4,02,147
6	Simla ...	...	...	...	...	...	...	1,544	270	264	...	...	...	...	20,047	63,519
7	Kangra ...	...	...	...	...	...	...	9,869	...	2,355	4,736	35,336	500	500	1,50,678	5,02,349
8	Hoshiarpur ...	...	1,145	...	...	...	13,117	14,257	41	6,691	16,678	1,569	...	...	1,93,013	6,22,295
9	Jullundur ...	...	...	186	...	...	...	13,577	...	1,694	19,909	...	...	...	2,06,858	6,45,495
10	Ludhiana ...	...	...	...	...	...	5,142	4,745	...	569	6,383	1,041	...	...	76,705	3,67,796
11	Perozepore ...	...	...	...	...	...	457	12,326	257	6,174	7,747	923	...	1,800	2,20,072	5,78,645
12	Lahore ...	...	...	...	...	...	...	12,283	7	48	11,520	1,432	...	...	63,898	3,53,791
13	Amritsar ...	...	...	...	...	...	245	15,792	2,371	3,562	12,043	1,669	...	...	1,22,974	4,63,888
14	Gurdaspur ...	...	1,136	...	...	...	...	12,388	1,695	1,932	11,022	2,479	...	...	1,46,309	5,33,832
15	Sialkot ...	...	...	...	...	3,125	3,725	15,017	146	4,829	24,991	1,056	...	...	2,20,526	6,37,186
16	Gujranwala ...	...	...	...	...	...	...	18,763	...	6,066	9,806	1,434	...	...	1,79,928	4,95,624
17	Sheikhupura ...	...	...	...	...	...	...	10,417	...	1,063	9,690	...	...	...	1,51,724	5,07,245
18	Attock ...	...	315	...	...	...	...	8,894	...	1,894	2,231	...	...	6,840	1,19,974	3,82,986
19	Mianwali ...	645	145	...	...	...	126	6,103	9	649	5,850	63	...	...	57,706	2,36,456
20	Shahpur ...	...	1,018	...	...	...	...	22,507	...	4,214	13,929	1,060	...	...	2,51,786	6,50,292
21	Gujrat ...	...	...	790	...	...	...	14,000	...	3,268	22,469	...	...	...	1,50,965	5,13,143
22	Jhelum ...	1,791	...	...	...	...	171	8,247	331	2,591	4,216	...	...	2,412	1,31,981	4,47,734
23	Rawalpindi ...	...	25	...	...	...	...	8,396	30	1,194	5,261	...	...	...	88,878	4,27,597
24	Montgomery ...	...	...	...	...	...	...	12,808	114	937	29,499	406	...	...	2,48,691	6,16,203
25	Lyallpur ...	2,228	124	...	...	...	...	30,880	1,381	9,835	24,362	...	...	...	3,51,022	10,86,855
26	Jhang ...	...	...	...	...	...	...	10,419	...	1,738	15,392	103	...	...	70,941	3,53,797
27	Multan ...	...	41	...	...	...	...	15,126	497	2,877	25,995	188	...	...	1,41,589	4,31,476
28	Muzaffargarh ...	...	...	...	...	...	...	6,578	...	4,259	12,071	...	...	...	67,903	3,28,477
29	Dera Ghazi Khan ...	...	...	...	...	...	...	13,004	...	3,262	5,794	1,104	...	...	1,24,736	3,92,583
	Total for 1924-25	4,664	4,776	54,523	...	18,587	28,339	3,67,468	13,372	6,908	3,45,595	49,843	500	11,852	43,94,435	1,40,79,455
	Total for 1923-24	4,580	10,544	9,380	1,371	9,431	43,493	3,81,592	35,550	86,181	342,804	25,514	500	4,740	46,32,580	1,35,49,147

FORM III—CONCLUDED.

STATEMENT SHOWING THE EXPENDITURE OF THE DISTRICT BOARDS OF THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1925—CONCLUDED.

Serial No.	NAME OF DISTRICT BOARD.	Railway construction met from borrowed funds.	DEBIT.					BALANCE.			REMARKS.	
			REPAYMENTS OF LOANS FROM		Investments.	Deposits and Advances.	Total.	Total Disbursements.	Deposits.	Actual Balance.		
			Government.	The public.								117	118	119
1	2	112	113	113 (a)	113 (b)	114	115	116	117	118	119	120
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	...	...	...	75	75	3,88,531	41,608	24,883	66,491	
2	Rohtak	...	...	...	...	2,805	2,805	6,23,596	...	1,94,533	1,94,533	
3	Gurgaon	...	...	...	...	16,185	16,185	6,40,451	55,785	30,212	85,997	
4	Karnal	...	...	...	...	...	...	4,90,731	30,083	1,61,959	1,92,042	
5	Anbala	...	...	...	...	...	...	4,02,147	...	34,900	34,900	
6	Simla	...	...	...	...	...	...	65,319	...	42,502	42,502	
7	Kangra	...	...	...	16,000	200	16,200	5,18,549	...	2,85,419	2,85,419	
8	Hoshiarpur	...	...	...	...	...	...	6,22,295	...	1,76,910	1,76,910	
9	Jullundur	...	...	...	...	6,146	6,146	6,51,641	...	45,156	45,156	
10	Ludhiana	...	...	...	...	...	...	3,67,796	...	2,45,707	2,45,707	
11	Ferozepore	...	...	...	...	50	50	5,78,695	25,154	1,21,649	1,46,803	
12	Lahore	...	...	1,250	...	4,867	6,217	3,60,008	10,653	1,67,477	1,78,130	
13	Amritsar	...	...	...	...	10,545	10,545	4,74,433	30,684	1,16,168	1,46,852	
14	Gurdaspur	...	...	...	...	18,945	19,945	5,52,777	...	68,379	68,379	
15	Sialkot	...	...	...	...	4,170	4,170	6,41,356	40,000	63,176	1,03,176	
16	Gujranwala	...	...	...	...	...	...	4,95,624	17,518	11,888	29,406	
17	Sheikhupura	...	...	...	...	7,264	7,264	5,14,509	32,099	1,27,793	1,60,492	
18	Attock	...	20,000	...	...	...	20,000	4,08,986	16,178	38,223	54,403	
19	Mianwali	...	...	...	...	1,585	1,585	2,38,041	9,725	86,963	98,688	
20	Shehpur	...	...	...	40,005	5,367	45,372	6,95,664	43,413	1,00,419	1,43,832	
21	Gujrat	...	...	...	...	10,434	10,434	5,28,577	9,598	62,061	71,659	
22	Jhelum	...	...	...	...	110	110	4,48,844	47,182	1,51,459	1,98,641	
23	Rawalpindi	...	...	...	...	...	...	4,27,597	...	1,81,433	1,81,433	
24	Montgomery	...	...	...	...	1,782	1,782	6,17,985	59,837	2,79,206	3,39,043	
25	Lyalpur	...	...	...	...	11,888	11,888	10,98,743	51,698	2,65,340	3,17,038	
26	Jhang	...	...	...	...	30,677	30,677	3,84,474	15,318	1,99,477	2,14,795	
27	Multan	...	...	...	...	20,793	29,793	4,52,269	16,618	4,99,677	5,16,305	
28	Mugaffargarh	...	...	...	...	...	...	3,28,477	15,326	98,954	1,09,280	
29	Dera Ghazi Khan	...	...	...	...	40	40	3,92,623	27,316	2,20,542	2,47,858	
	Total for 1924-25	...	20,000	1,250	56,305	1,54,028	2,31,283	1,43,10,738	5,96,403	40,97,467	46,93,870	
	Total for 1923-24	...	...	3,075	50,000	1,59,160	2,12,235	1,37,61,382	6,28,668	36,74,934	43,03,602	

