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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1928-29.

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Lahore:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB
1930.

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Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Boards) Department, No. 22452-L. S.-G., dated the 23rd July 1930.

READ—

The district reports and Commissioners' reviews on the administration and accounts of the district boards in the Punjab for the year 1928-29.

Elections. GENERAL elections were held in Rohtak, Gurgaon, Ambala, Ludhiana, Sialkot, Gujrat and Montgomery. A common feature of these elections has been the large number of uncontested seats, so much so that in Montgomery only 8 seats out of 24 were contested. Where contests were held, however, these were generally keenly contested. The explanation of this seeming paradox is apparently that intending candidates and their supporters sit down and settle matters beforehand by negotiation to avoid the expense of fighting the election. Where negotiations fail, however, the spirit of rivalry is aroused and every effort is made to beat up the voters to the polls.

In the Ferozepore district where general elections had been held in 1927 a member was unseated as the result of an election petition. It was then discovered that the electoral roll had been accidentally destroyed and no bye-election was possible.

Number of meetings. 2. A tendency to restrict the number of meetings held by the boards is making itself felt with the view of economising expenditure on the travelling allowance of members. The Rohtak board held 6 meetings only and the Gurgaon board 9 against 25 in the previous year. The Commissioner of Rawalpindi remarks that financial difficulties stand in the way of frequent meetings.

In Muzaffargarh distances are great and communications bad. The members of the Multan board are said to resent being brought in from long distances to discuss a short agenda.

The members of the district board of Ludhiana set an excellent example of self-denial by passing a unanimous resolution that travelling allowance should no longer be drawn for attending meetings of the board and its sub-committees. The sequel, however, was disappointing: several meetings of sub-committees have had to be adjourned for want of a quorum, and the self-denying ordinance is now being subjected to reconsideration.

Attendance at meetings. 3. Though the number of meetings held tends to decline no falling off is reported in the attendance of members or in the interest displayed by them when present. Discussions are from most quarters described as having been free and lively but conducted in a proper manner, and on the whole most boards are able to report freedom from factions and communal disputes. One board, however, has a melancholy tale to tell of party factions and communal bias: very few members, it is said, take any interest in the affairs of the board except for personal or communal reasons, and communal bias is reflected in all matters relating to appointments, postings, promotions, transfers and punishments. A rural dispensary was kept without a medical officer for 6 months for the sole reason that no officer of the community which formed the majority of the board was forthcoming, and a responsible member stated at a meeting of the board that in view of the strained relations that existed no member of his community felt that in time of trouble he could entrust his life to the hands of a doctor belonging to the rival community. Government are glad to believe that this board is very much the exception, and that its members will realise the disservice they are doing to the cause of local self-government and divert their energies into more useful channels.

Sub-committees. 4. The work of sub-committees is everywhere commended. With some exceptions where particular interests are aroused members are beginning to realise that the best method of disposing of the work of the board is to entrust it to sub-committees and to accept the decisions of the sub-committees almost without discussion at the general meeting.

From Amritsar it is reported that the keenness of members to be associated with the executive machinery of the board is increasing, and that the board has decided that every member should serve on at least one sub-committee. In Lyallpur the district board dissatisfied apparently with the way in which the District Inspector of Schools exercised the powers delegated to him in the matter of recruitment and promotion of teachers, appointed an Education Executive Committee to exercise the functions previously delegated to that officer. The Deputy Commissioner reports that the innovation produced great friction as the teachers found themselves subject to the dual control of two authorities each jealous of the other. The Deputy Commissioner persuaded the board to invite the District Inspector to act as Secretary and full member of the Committee, and a change in the incumbency of the post enabled the parties to start afresh with a clean sheet. The Deputy Commissioner concludes with the remark that the system must still be treated as in the experimental stage and a final verdict postponed.

5. If the delegation of duties to sub-committees has been found to be a success, the same cannot be said of attempts to utilise the services of individual members in the administrative work of the board. From Gujranwala it is reported that the members employed to collect haisyat tax kept no accounts of the collections and were unable to say which assessee had paid and which had not, so that the board could not make out lists of defaulters with the view of applying to a magistrate to collect the arrears by distraint. From Rawalpindi it is reported that the board resolved to collect arrears of haisyat tax through the members in their circles, but that this proved an utter failure. The unsatisfactory condition of arboriculture in this district is also ascribed to the apathy of the members. In Multan the results of the experiment of delegating to members the duties of auctioning unclaimed impounded cattle, fallen road-side trees and ferry and other leases were far from encouraging: the services of members were also requisitioned for the assessment of profession tax, but this also proved a failure and the assessments were marred by undue leniency and favouritism.

6. A much more encouraging picture is, however, presented by the reports when treating of those members who have been selected by their fellows to hold the office of Vice-Chairman. Many Deputy Commissioners explain that they have left the administration of the board almost entirely to the Vice-Chairmen, and the energy and capacity of these gentlemen has been of very great value to the boards. The boards that appear to have been particularly fortunate in their Vice-Chairmen are those of Hissar, Jullundur, Lahore, Gurdaspur, Sialkot, Rawalpindi and Lyallpur. Government desire that Commissioners will express to the Vice-Chairmen of these boards, and to all others doing good service, the fact that Government attach great importance to work of this nature, which does more to bring home to the public the real value of representative institutions than anything that can be done by official agency.

7. The value of the work done by non-official Vice-Chairmen is one of the chief factors that encourage Government to persevere in its efforts to increase the number of boards presided over by non-official Chairmen. At present such boards are two in number only, those of Gujranwala and Gujrat. The general tenor of the report of the Gujranwala board is not encouraging, but this board is possibly handicapped by not having been able to find a gentleman to fill the office who resides at the headquarters of the district. An absentee Chairman must inevitably be handicapped and Government have observed with considerable regret that the most recent report of the Examiner of Local Fund Accounts on the working of the Gujranwala board is far from satisfactory. Arrangements are being made for a special enquiry to be held, as the result of which it is hoped to set matters right. From Gujrat, on the other hand, most encouraging reports have been received. The local officers consider that Khan Bahadur Chaudhri Fazl Ali, O.B.E., M.L.C., the President of that board, has managed the affairs of the board with conspicuous ability and success, and Government have much pleasure in endorsing this opinion.

On the subject of non-official Chairmen Government have for some time past pursued a definite policy of encouraging boards to elect one of their own members as Chairman whenever the board is disposed to do so. Government are frequently criticised on the subject of the slow progress made in this matter, and it is not generally realised that it is the conservative tendency of the boards themselves rather than the policy of Government which is responsible for the continuance of the system with which boards have been so long familiar, of having their deliberations presided over by the Deputy Commissioner. In a resolution of the Ministry of Education (No. 4774, dated the 20th February 1925) Government definitely laid down the policy that all boards whose elected members formed three-quarters of the whole board should be allowed to elect a non-official chairman if they really desired the change. Boards were called upon to arrange meetings attended only by non-official members to discuss this particular question, and whenever such meetings decided by a majority of 60 per cent. of the members present in favour of a non-official chairman Government undertook to withdraw the Deputy Commissioner from the board and to call on the board to elect its own Chairman. To that policy Government adhere. As the immediate result of the declaration of 1925 only the two boards already mentioned, those of Gujranwala and Gujrat, accepted the invitation. In 1928 Government considering the progress to be slow addressed two communications to its officers calling on them to remind district boards of the offer contained in the resolution of 1925. Meetings were held by the non-official members of all the boards concerned and no single board decided in favour of the experiment. Some boards merely recorded the offer and made no comment thereon, but the majority definitely voted in favour of continuing the present arrangements. The officers of Government were less conservative in their advice than the boards themselves. While there was a consensus of opinion that it was unnecessary to deprive boards of the services of Deputy Commissioners as Chairmen so long as they desired to retain them, Commissioners and Deputy Commissioners mentioned no less than six boards, those of Rohtak, Karnal, Lahore, Gurdaspur, Sialkot and Lyallpur, where; owing largely to the presence of suitable gentlemen available for election to the post, they were of opinion that the experiment might be tried, but it is interesting to note that of these boards no less than five had passed resolutions, generally unanimous, desiring to adhere to the present system, while the sixth board was one of those which had contented itself with recording the communication received from Government without passing any opinion thereon.

Government have again quite recently consulted the Standing Committee of the Legislative Council for Local Self-Government in this connection, and in pursuance of the advice given by that Committee are once more inviting those boards which gave an indefinite reply to the previous enquiry or gave no answer at all, to consider the question again in a meeting attended by non-official members only and to forward their opinion to Government. In the course of the discussion the suggestion was made that as unofficial chairmen would often be gentlemen not residing at headquarters or gentlemen whose own professions occupied the greater part of their time, it would be necessary to appoint officials of the nature of executive officers to relieve the chairman of certain executive duties that can best be carried out by a permanent official. After mature consideration of the various aspects of this very difficult problem Government are inclined to the view that the present system offers possibilities of development which may in course of time evolve a system satisfactory to all parties. Government have impressed on their officers the advantages of utilising to the full the services of Vice-Chairmen and sub-committees in the administration of the board. The more progressive among such officers are realising that their functions under modern conditions should be more and more advisory as regards the general policy and administration of the board, and that once the board has adopted a certain line of policy it is for the Chairman to carry out that policy by exercising his executive functions in accordance therewith, and by delegating his authority as far as possible to the Vice-Chairmen.

8. The total income of all boards excluding opening balances was Rs. 2,12 lakhs as against 2,11 lakhs in 1927-28. The receipts from local rate and other taxes, including haisyat taxes, compared as follows with those for the previous year:—

	1927-28.	1928-29.
Local Rate ...	59.9 lakhs	57.7 lakhs.
Other Taxes ...	5.1 "	2.7 "

The falling off in local rate was due to an unusual calamity to the wheat harvest in certain of the canal colony districts resulting in a marked decrease in the land revenue assessed which caused a corresponding decrease in the local rate. The decrease in the return from haisyat taxes was the natural result of the discovery that the imposition of such taxes was illegal without the previous sanction of the Governor-General in Council

There were notable variations from the figures of the previous year under the following heads other than taxation, namely:—

	1927-28.	1928-29.	Increase or decrease.
General departments ...	95.1 lakhs	91.8 lakhs	- 3 lakhs.
Education ...	79.1 "	84.5 "	+ 5.4 "
District works ...	14.9 "	12.1 "	- 2.8 "

The increase in education receipts represents larger grants from provincial revenues, and does not, therefore, indicate any expanding source of revenue.

9. The total expenditure of the boards during the year 1928-29 amounted to Rs. 2,13 lakhs against Rs. 2,20 lakhs in the previous year.

The chief heads of expenditure under which variations occurred were:—

	1927-28.	1928-29.	Increase or decrease.
Education ...	1,08 lakhs	1,11 lakhs	+ 3 lakhs.
District works ...	42.4 "	32.3 "	- 10.1 "

The large decrease in expenditure on district works is due partly to the fact that Government grants for communications had to be somewhat restricted and partly to the fact that the inevitable result of expanding commitments under other heads unaccompanied by expanding revenues is the contraction of expenditure on buildings and communications.

10. The table given below is on the same lines as similar tables which have appeared in the reviews of recent years:—

Finances : Summary of departmental income and expenditure.

Departmental head.	Income.	Expenditure.	Balance available for expenditure in column 5.	Expenditure in excess of departmental income.	Percentage of total of column 4 represented by entries in column 5.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. General department ...	91,85,592	21,50,023	70,35,569	...	...
2. Education ...	84,59,699	1,11,46,186	...	26,86,487	35.4
3. Medical ...	12,97,181	29,23,923	...	16,26,742	21.4
4. Public Health ...	1,15,894	6,47,256	...	5,31,362	7.0
5. Veterinary and stock-breeding	2,06,291	8,85,271	...	6,78,980	9.0
6. District works ...	12,19,308	32,80,992	...	20,61,684	26.6
7. Extraordinary ...	4,62,114	61,763	4,00,351	...	...
8. Suspense Accounts ...	2,90,570	3,37,961	...	47,391	.6
9. Balance ...	28,20,557	26,70,531	1,49,726	...	...
Total ...	2,40,57,206	2,40,57,206	75,85,646	75,85,646	100.0

It is difficult, however, to obtain from such a table any real idea of the financial position of the boards and of the extent to which their funds are utilised on the various branches of the board's activities. A more satisfactory analysis would be one which showed at a glance the amount to which boards are dependent on—

- (a) their general revenues ;
- (b) receipts from departmental activities ; and
- (c) grants from Government for specific purposes.

Certain departments are or should be self-supporting, *e.g.*, cattle-pounds in almost all districts and arboriculture in sub-montane tracts. The test of the extent to which other departments are financed from the board's general resources is the consideration of the amount each department requires out of the general revenues after making use of its own departmental receipts and grants from Government. General revenues consist of the receipts from local rate and other taxes, the consolidated grant from Government and some miscellaneous receipts which cannot be allocated to any particular department, and for the purpose of distribution to the deficit departments are re-inforced by the surplus available from the profit-earning departments. The table in its present form makes no discrimination in the figures of income between what may be termed genuine income, that is, receipts from taxation and receipts earned by the activities of the board, and fictitious income in the shape of subsidies from provincial revenues. Expansion in departmental receipts side by side with increased departmental expenditure is a sign of healthy progress in the department concerned, but inflated figures of income due solely to deeper inroads into provincial coffers offer no criterion for passing judgment on the value of the work being done.

11. It is abundantly clear that a crisis has been reached in the financial affairs of district boards, and it is to the boards themselves that Government must look for a solution of the problem. The activities of the boards have increased out of all knowledge in the past twenty years, and the pace has gathered fresh impetus year by year. Leaving aside for the present all programmes of future development the boards have first to discover means of meeting the obligations they have already incurred. Large establishments have grown up of employees on incremental scales of pay. The increase having been extremely rapid in the last decade it does not take much thought to realize that the majority of these employees of the boards are young men in the earlier stages of the time-scales. When an establishment has been in existence for many years without expansion the results of an incremental scale are constant from year to year ; as the bulk of the employees move up in the scale retirements occur at the top and new recruits come in at the bottom and the balance is preserved. But with a rapidly expanding cadre the lower grades are filled with young men and the increased expenditure on the increments of this advancing army of young men is not set off by an equivalent number of retirements among the veterans. Government consider that too much stress cannot be laid on this particular aspect of the problem, as the opinion is often held that apart from expanding programmes a board's commitments are more or less stationary from year to year, and that when a board finds its resources permit of no further expansion it has merely to rest on its oars and avoid launching out on fresh schemes of development. This is not so. For good or ill boards are committed on their present activities to considerable yearly increases in expenditure for many years to come, and they must set their houses in order and find ways and means to meet these obligations. The reports show that district boards are conscious, that their resources are being stretched to breaking point, but it is when the reports are searched for some solution of the problem that they prove entirely disappointing. From one end of the province to the other the boards put forward one solution and one solution only,—an increase in the subsidies from provincial revenues.

The Lahore report notes that expansion will have to be stopped unless more money is forthcoming from Government. Discussing its

difficulty in meeting its educational commitments the Amritsar board says that the time has come for Government to increase the proportion of its grants-in-aid to maintain a fair standard of efficiency in the board's educational institutions and to provide funds for further expansion. The Gurdaspur board makes the same request with the picturesque addition that otherwise education in the district will go rapidly backwards. The Gujrat board asks for its expenditure on educational development to be met to the extent of 100 per cent. by Government grants, and at the same time asks for increased grants for communciations. The Shahpur board puts forward the plea that all High Schools and Anglo-Vernacular middle schools should be maintained from provincial funds. The Rawalpindi report says that the board depends on Government grants chiefly for its ability to keep up and maintain its communciations, its buildings and its educational, medical and other institutions. The Attock board says that its expenditure on medical and public health activities is increasing day by day and cannot be met unless a percentage of the expenditure is contributed to the board by Government. The Mianwali board, four-fifths of whose total income is already composed of Government grants, remarks that if further Government grants are not forthcoming the board will find it impossible to find funds for its existing institutions. The Multan board, which has a good record for financial stability in the past, notes that expenditure on education has almost doubled in the last five years, and that it is out of the question for the board to spend in future from its own resources more than it is already spending, and unless there is a greater measure of assistance from provincial funds in future schools will have to be closed down. The Muzaffargarh board remarks that it is only by grants from provincial revenues that the district can attain the same level of improvement as more fortunate parts of the province, but the Deputy Commissioner recommends the board to abandon the habit of pleading poverty and to take steps to set its house in order by cutting down expenditure not justified by result. These instances have been quoted at some length as it appears to Government to be most unfortunate that boards should adopt the attitude that there is nothing else for them to do in a financial crisis, but to send up a plea to Government for more help from provincial revenues. The advice given to the district board of Muzaffargarh by the Deputy Commissioner, and the mention in the Rawalpindi report of the satisfactory results achieved by the strict supervision exercised by the Vice-Chairman over expenditure on public works, are practically the only instances to be found throughout the reports of any realisation of the fact that there are other means of improving finances than to beg for more help from provincial funds.

When the present system of consolidated grants was introduced in 1916-17 it was hoped that it would encourage a spirit of independence in district board finance, and that boards would realise that the assistance to be expected from provincial revenues was limited to the amount of the grants, and that to finance progress and expansion the boards must devise their own means of adding to their resources. It is disappointing, therefore, to find that after more than a decade has passed, the idea of independence in district board finances appears as far off as ever, and that apart from the introduction of haisyat taxes the ideas of boards should be limited to appeals for more assistance from provincial revenues. Government have for several years been engaged in an examination of the whole problem of district board finances and a decision will be reached in the course of the present year, but it is being brought home to Government that the limit of assistance from provincial revenues has definitely been reached, and that the only solution for the future lies in the raising of additional resources by the boards themselves.

The Indian Taxation Enquiry Committee in its report brought out the fact that in India the incidence of local taxation per head of the population is $\frac{1}{15}$, of what it is in the United States of America, $\frac{1}{24}$ of what it is in the United Kingdom, and $\frac{1}{18}$, $\frac{1}{14}$ and $\frac{1}{13}$, respectively, of what it is in Japan, France and Italy.

It seems clear, therefore, that there is scope for considerable advance being made in this field, and that without some advance in this direction district boards will be unable to continue their schemes of development or even to maintain their existing activities.

12. The attention of Government in this review has been focussed particularly on one or two matters of vital importance, and it is not, therefore, proposed to discuss in detail other phases of the work of the boards. In earlier paragraphs acknowledgment has been made of the valuable services rendered by many gentlemen as Chairmen and Vice-Chairmen of boards, but Government desire once more to express to all those, whether unofficial members of boards or officers of Government, who have laboured to promote the cause of rural prosperity and contentment, their appreciation of the value of the services rendered.

Conclusion.
 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, the Secretary to Government, Punjab, Public Works Department, Buildings and Roads and Hydro-Electric Branches, 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 Punjab Government,
 (Ministry of Local Self-Government),
 ALAN MITCHELL,
 Secretary to Government, Punjab,
 Transferred Departments.

FIROZ KHAN NOON,
 Minister for Local Self-Government.

FORM I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING 31st MARCH 1929.

Serial No.	Name of district board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipalities and small towns (census of 1921).	PARTICULARS AS TO 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 a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of non-officials present at each meeting.	Average percentage of officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.	
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Es-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.								Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	Hissar	...	5,183.88	7,12,249	...	...	...	1	5	5	34	44	5	39	...	44	9	...	...	79	84	81	
2	Rohtak	...	2,248.00	6,87,049	...	...	...	1	5	5	34	44	5	39	...	44	6	...	...	87	80	88	
3	Gurgaon	...	2,218.00	6,10,898	...	...	...	1	5	10	32	48	6	42	...	47	9	...	...	90	93	90	
4	Karnal	...	3,148.47	7,47,506	...	...	...	1	5	5	35	45	5	40	...	44	10	...	...	80	68	78	
5	Ambala	...	1,887.81	5,63,615	...	...	...	1	5	5	31	41	5	38	...	40	12	...	...	90	78	89	
6	Simla	...	80.94	14,513	...	...	...	1	1	...	1	1	1	...	...	...	...	...	...	...	...	...	...
7	Kangra	...	9,978.00	7,55,469	...	...	...	1	5	5	34	44	5	39	...	42	11	...	...	64	60	64	
8	Hoshiarpur	...	3,211.03	8,70,185	...	...	...	1	5	6	37	48	5	43	...	47	10	...	...	70	80	71	
9	Jullundur	...	1,342.13	7,05,697	...	...	...	1	5	5	34	44	5	39	...	43	9	...	...	85	69	83	
10	Ludhiana	...	1,395.63	4,84,861	...	...	...	1	5	5	30	40	5	35	...	39	9	...	...	84	88	84	
11	Ferozapore	...	4,054.03	9,82,053	...	...	...	1	6	6	37	49	6	43	...	48	8	...	...	84	63	81	
12	Lahore	...	2,501.81	7,83,115	...	...	...	1	6	6	36	48	6	42	...	45	12	...	...	81	67	79	
13	Amritsar	...	1,561.00	7,50,937	...	...	...	1	4	6	30	40	4	38	...	39	20	...	...	82	89	83	
14	Gurdaspur	...	1,823.20	7,88,812	...	...	...	1	6	6	36	48	6	42	...	46	7	...	...	88	74	87	
15	Sialkot	...	1,569.70	8,10,016	...	1	...	...	4	6	32	42	4	38	...	40	11	...	...	74	50	72	
16	Gujranwala	...	2,302.33	5,81,961	...	1	...	...	5	6	30	41	5	36	...	40	13	...	...	84	78	82	
17	Sheikhupura	...	2,313.00	5,90,230	...	...	...	1	6	6	24	36	6	30	...	36	14	...	...	74	79	78	
18	Gujrat	...	2,277.53	7,68,054	...	1	...	...	5	8	35	43	5	38	...	43	7	...	...	65	51	64	
19	Shahpur	...	4,904.31	6,43,198	...	...	...	1	4	10	28	42	4	38	...	40	12	...	...	71	68	73	
20	Jhelum	...	3,769.70	4,72,179	...	...	...	1	6	6	24	36	6	30	...	36	8	...	...	73	68	71	
21	Rawalpindi	...	3,049.79	5,69,224	...	...	...	1	6	6	24	36	6	30	...	34	10	...	...	81	50	75	
22	Attock	...	4,177.80	4,67,873	...	...	...	1	6	22	14	42	6	36	...	41	8	...	...	68	92	71	
23	Mianwali	...	5,386.76	3,23,974	...	...	...	1	6	18	12	36	6	30	...	35	13	...	...	58	71	60	
24	Montgomery	...	4,603.54	7,01,277	...	...	...	1	6	6	24	36	6	30	...	34	18	...	...	53	66	55	
25	Lyalpur	...	3,180.60	9,88,664	...	...	...	1	6	6	36	48	6	42	...	47	13	...	...	82	64	80	
26	Jhang	...	3,393.44	5,13,545	...	...	...	1	6	6	24	36	6	30	...	35	12	...	...	64	67	64	
27	Multan	...	5,787.45	7,81,269	...	...	...	1	6	8	28	42	6	38	...	40	8	...	...	71	68	68	
28	Muzaffargarh	...	5,561.41	5,40,869	...	...	...	1	6	6	24	36	6	30	...	35	8	...	1	76	67	74	
29	Dera Ghazi Khan	...	5,430.42	4,54,522	...	...	...	1	6	22	14	42	6	36	...	40	9	...	...	53	80	57	

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB, DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH, 1929.

INCOME.

EXPENDITURE.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS.					I.—GENERAL DEPARTMENTS.								
		A.—GENERAL.					A.—GENERAL.								
		(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Fines under section 57 of the Act.	(4) Miscellaneous unclassified receipts.	Total A.—GENERAL.	(1) and (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.	(6) Election charges.	(7) Interest on loans other than for roads.	(8) Works.	Total A.—GENERAL.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	31,900	4,296	...	1,515	37,711	19,363	2,946	65	1,400	2,834	...	...	704	27,312
2	Rohtak ...	26,000	1,438	...	1,182	28,620	17,941	2,856	74	2,000	2,252	...	1,924	27,047	
3	Gurgaon ...	52,000	4,007	...	3,804	59,811	20,805	4,104	292	...	310	...	...	824	26,335
4	Karnal ...	60,900	9,911	...	4,532	75,333	19,383	2,276	62	1,840	...	4,005	...	447	28,012
5	Ambala ...	58,000	...	...	4,884	57,884	19,616	3,971	685	...	3,559	...	...	...	27,811
6	Simla ...	3,400	...	...	1,644	5,044	4,472	...	...	500	...	...	...	...	4,972
7	Kangra ...	1,04,200	2,486	...	3,886	1,10,572	19,353	3,470	76	1,960	...	...	...	683	25,542
8	Hoshiarpur ...	44,400	3,514	...	1,296	49,210	16,225	3,440	1,109	...	...	...	...	141	20,915
9	Jullundur ...	45,000	11,554	...	1,378	57,932	16,905	3,806	419	2,020	...	...	...	146	23,416
10	Ludhiana ...	20,000	6,130	...	3,383	29,613	19,257	1,696	1,264	1,540	1,211	1,980	...	205	27,153
11	Ferozepore ...	82,500	259	...	1,352	84,111	24,215	5,539	1,494	2,240	72	...	1,903	35,463	
12	Lahore ...	61,500	4,972	...	6,640	73,112	19,899	4,242	740	...	...	...	...	297	25,178
13	Amritsar ...	50,000	7,587	5	360	57,952	26,645	3,403	1,188	1,430	...	...	...	579	33,265
14	Gurdaspur ...	30,000	5,690	...	1,387	37,077	12,560	1,449	219	1,460	...	...	1,555	17,243	
15	Sialkot ...	25,000	10,451	582	1,641	37,674	24,038	1,963	244	2,120	68	...	...	206	28,639
16	Gujranwala ...	30,000	5,077	20	424	35,521	21,162	3,240	374	1,400	...	...	...	147	26,323
17	Sheikhpura ...	...	10,581	...	1,514	12,095	13,252	4,287	252	1,460	...	...	...	793	20,044
18	Gujrat ...	33,900	4,646	...	3,788	42,364	15,456	1,828	...	1,440	...	...	...	69	18,783
19	Shahpur ...	22,000	21,643	38	368	44,054	24,335	997	...	1,440	...	...	...	300	28,100
20	Jhelum ...	41,600	7,163	...	650	49,416	12,613	1,503	198	2,490	8	...	...	204	16,085
21	Rawalpindi ...	77,800	10,625	...	4,715	92,940	18,463	2,048	515	1,560	...	...	...	193	19,249
22	Attock ...	58,500	4,691	163	1,686	65,040	18,276	2,204	299	...	...	...	...	832	16,818
23	Mianwali ...	46,700	5,389	54	961	52,604	9,707	1,051	370	1,040	...	...	2,613	1,320	16,101
24	Montgomery ...	35,000	892	30	1,341	37,283	21,947	1,423	332	...	2,317	...	...	1,067	27,086
25	Lyalpur ...	...	28,204	...	1,340	24,544	84,353	7,076	79	3,660	...	9,519	...	2,656	57,343
26	Jhang ...	25,000	231	...	4,815	30,048	18,504	2,616	632	1,430	...	...	...	2,552	25,764
27	Multan ...	...	22,968	...	1,588	24,556	20,108	2,339	—25	...	...	...	...	546	27,082
28	Muzaffargarh ...	65,200	3,875	...	5,846	74,921	11,073	1,791	31	1,300	18	4,096	...	17,066	31,226
29	Dera Ghazi Khan ...	57,000	4,171	...	1,470	62,641	14,923	1,334	...	1,360	...	...	...	4,860	22,477
Total for the year 1928-29		11,82,300	1,97,459	892	68,810	14,49,461	5,27,929	78,957	10,988	35,680	12,688	22,213	42,149	7,30,604	
Total for the previous year		12,05,540	1,88,859	472	1,10,013	15,04,884	5,27,782	74,719	9,328	43,540	11,569	21,932	97,043	7,85,913	

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB, DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.										I.—GENERAL DEPARTMENTS—CONTINUED.								
		B.—TAXES,						C.—FEES (OTHER THAN FEES FROM INSTITUTIONS.)				B.—COLLECTION OF TAXES.				C.—COLLECTION OF FEES.				
		(1) Local rate.	(2)—Other Taxes.					TOTAL B.—TAXES.	(1) For registration of marriages.	(2) At fairs, shows, etc.	TOTAL C.—FEES.	(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL D.—COLLECTION OF TAXES.	(2)—Fairs and Shows.			(3) Other fees.	TOTAL C.—COLLECTION OF FEES.	
(a) Profession or Haliyat tax.	(b) Tax on sheep and goats.		(c) Tax on carts.	(d) Dhandu Band tax.	Total (2) other taxes.	(a) and (b) Establishment and Contingencies.	(c) Works.								Total 2—Fairs and Shows.					
1	2	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...	1,27,274	1,140	...	...	1,140	1,28,414	...	50,440	50,440	928	3,477	4,405	...	9,825	4,952	14,577	...	14,577
2	Rohtak ...	2,01,649	11,384	...	...	11,384	2,13,033	...	30,314	30,314	6,781	...	6,781	...	8,088	2,938	11,026	...	11,026
3	Gurgaon ...	1,81,217	5,825	...	...	5,825	1,87,042	935	4,417	5,352	1,124	...	1,124	481	14,232	4,083	16,285	...	16,706
4	Karnal ...	1,87,777	16,930	...	...	16,930	2,04,707	475	96,825	97,303	1,685	...	1,685	...	95,461	23,982	1,19,443	...	1,19,443
5	Ambala ...	1,79,678	8,676	...	...	8,676	1,88,354	2,481	2,299	4,730	2,109	...	2,109	3,524	2,738	2,768	...	6,292	
6	Simla ...	2,569	2,569
7	Kangra ...	1,31,518	2,789	2,057	...	4,826	1,33,344	...	398	396	575	...	575	...	901	...	901	...	901	
8	Hoshiarpur ...	2,33,025	45,601	...	...	45,601	2,78,626	...	2,016	2,016	3,841	...	3,841	...	3,250	...	3,250	...	3,250
9	Jullundur ...	2,43,587	1,217	...	...	1,217	2,44,804	...	7,522	7,522	5,192	...	5,192	...	3,334	...	3,334	...	3,634
10	Ludhiana ...	1,85,340	5,352	...	...	5,352	1,90,692	...	1,153	1,156	2,643	...	2,643	...	2,147	...	2,147	...	2,147
11	Ferozepore ...	2,28,938	47,177	...	...	47,177	2,76,115	50	37,312	37,362	6,384	...	6,384	43	13,283	...	13,283	...	13,331
12	Lahore ...	1,86,000	32,519	...	...	32,519	2,18,519	15	8,979	8,994	6,915	...	6,915	4,091	...	9,090	...	9,090	
13	Amritsar ...	2,09,020	18,412	...	...	18,412	2,27,432	...	3,197	3,197	1,471	...	1,471	...	2,522	16,703	19,225	...	19,225
14	Gurdaspur ...	2,31,577	14,445	...	...	14,445	2,46,022	...	...	...	4,397	...	4,397	...	...	...	...	...	...
15	Sialkot ...	1,87,806	16,093	...	...	16,093	2,03,899	569	47,778	48,347	2,900	...	2,900	610	18,478	9,987	28,465	...	29,075
16	Gujranwala ...	1,94,651	612	...	...	612	1,95,262	...	13,549	13,549	...	...	...	...	4,460	...	4,460	...	4,460
17	Sheikhupura ...	2,93,107	...	...	...	...	2,93,107	...	6,450	6,450	...	...	...	...	2,602	399	3,001	...	3,001
18	Gujrat ...	2,26,078	...	...	...	...	2,26,078	...	418	418	...	...	...	...	3,407	...	3,407	...	3,407
19	Shahpur ...	3,30,562	4,334	6,617	...	10,951	3,41,513	1,192	3,135	4,327	5,048	...	5,048	609	6,239	237	6,476	...	7,085	
20	Jhelum ...	89,735	9,866	...	...	9,866	99,601	553	1,523	2,076	2,521	...	2,521	527	7,285	...	7,285	...	7,812
21	Rawalpindi ...	82,801	702	...	...	702	83,503	650	10,925	11,575	477	...	477	723	4,453	...	4,453	...	5,176
22	Attock ...	97,388	2,023	...	...	2,023	99,411	1,130	14,938	16,118	1,014	...	1,014	517	2,434	...	2,434	...	3,001
23	Mianwali ...	70,192	4,861	...	...	4,861	75,053	2,411	681	3,092	636	...	636	1,857	5,393	...	5,393	...	7,255
24	Montgomery ...	2,70,173	7,173	...	...	7,173	2,77,346	1,202	1,793	2,895	2,493	...	2,493	797	7,120	253	7,373	...	8,170
25	Faisalpur ...	779,335	779,335	816	65,075	65,391	141	19,493	3,231	23,254	...	23,395
26	Jhang ...	1,63,034	4,784	...	...	4,784	1,73,818	4,284	345	4,636	534	...	534	578	4,497	153	4,647	...	9,745
27	Multan ...	2,81,684	6,017	...	869	6,886	2,88,560	1,291	1,299	1,010	1,010	...	1,010	868	3,899	3,333	7,237	...	8,105	
28	Muzaffargarh ...	1,00,343	997	...	...	997	1,01,340	5,455	...	5,455	136	...	136	...	5,350	1,447	1,447	...	6,797
29	Dera Ghazi Khan ...	78,267	10	10	78,267	1,369	...	1,368	97	1	333	334	...	431
Total for the year 1928-29		57	2,77,167	60,48,111	60,523	3,477	64,003	21,274	3,56,659	63,676	3,25,335	...	3,46,609							

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.									I.—GENERAL DEPARTMENTS—CONTINUED.								
		D.—INCOME UNDER OTHER ACTS.									D.—ADMINISTRATION OF OTHER ACTS.								
		(1)—Stage Carriages Act.			(2)—Cattle Trespass Act.			India Northern India Ferries Act.	Total D.—INCOME UNDER OTHER ACTS.	(1)—Stage Carriages Act.			(2)—Cattle Trespass Act.			(3)—Northern India Ferries Act.			Total D.—ADMINISTRATION OF OTHER ACTS.
		(a) Licenses fees.	(b) Fines.	Total (1) Stage Carriages Act.	(a) Net proceeds of sale of unclaimed animals.	(b) Fines.	Total (2) Cattle Trespass Act.			(a) & (b) Establishment and contingencies.	(c) Works.	Total (1) Stage Carriages Act.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (2) Cattle Trespass Act.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (3) Northern India Ferries Act.	
35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	24	189	163	2,492	9,126	11,618	11,781	..	..	..	7,412	2,585	9,997	..	..	..	9,997
2	Rohtak	707	448	1,155	1,993	5,921	7,914	3,174	12,243	..	..	4,890	1,327	6,217	..	..	..	6,217
3	Gurgaon	566	134	700	1,490	10,492	11,982	4,789	17,471	63	63	6,343	3,082	9,425	80	..	80	9,508	
4	Karnal	294	11	305	1,324	11,835	13,159	5,179	18,643	82	82	4,175	1,318	5,493	57	..	57	5,632	
5	Ambala	776	143	919	1,715	6,121	7,836	3,833	12,688	57	57	5,580	765	6,345	1,238	..	1,238	7,640	
6	Simla	..	..	..	..	74	74	..	74	..	..	..	72	..	..	..	..	72
7	Kangra	..	57	57	676	9,310	9,986	32,862	42,895	..	..	2,862	1,261	4,123	2,963	4,398	7,361	11,484
8	Hoshiarpur	442	74	516	1,393	10,671	12,064	15,291	27,871	444	444	2,859	2,167	5,026	1,690	120	1,720	7,190	
9	Jullundur	576	12	588	497	2,213	2,710	1,080	4,378	..	..	1,451	124	1,575	..	..	..	1,575
10	Judaisa	3,151	806	3,957	1,545	3,784	5,329	4,556	13,842	303	303	3,600	130	3,730	800	..	800	4,833	
11	Ferozepore	3,758	1,085	4,841	1,303	7,616	8,819	20,862	31,522	157	157	3,421	1,405	4,827	1,057	..	1,057	6,051	
12	Lahore	2,419	107	2,526	122	2,910	3,032	5,979	11,597	..	..	2,032	758	2,790	1,442	..	1,442	4,232
13	Amritsar	4,010	3,676	7,686	1,471	2,969	4,880	10,467	22,533	1,271	1,271	2,938	334	3,272	1,775	..	1,775	6,318	
14	Gurdaspur	514	72	586	3,376	7,167	9,843	7,374	17,503	..	..	3,924	2,014	5,928	..	..	..	5,928
15	Sialkot	1,347	245	1,592	1,075	4,060	5,735	6,978	14,305	224	1,000	1,224	5,194	3,541	8,725	723	..	723	
16	Gujranwala	2,409	1,356	3,765	993	4,063	5,061	15,716	24,542	567	567	3,198	833	4,031	1,580	..	1,580	6,178	
17	Sheikhpura	1,836	110	1,946	1,429	5,768	7,192	2,085	11,223	279	279	2,983	3,157	6,140	12	..	12	6,431	
18	Gujrat	969	..	969	254	2,762	3,016	..	5,640	835	835	3,452	508	3,960	..	..	..	3,960
19	Shahpur	1,913	60	1,973	632	5,687	6,319	10,396	18,678	14	2,575	2,589	4,356	1,283	6,139	..	..	4,356
20	Jhelum	705	144	849	226	5,339	5,565	11,181	17,695	14	41	55	3,485	862	4,347	..	..	4,347
21	Rawalpindi	773	..	773	235	3,431	3,666	..	4,439	..	..	3,108	562	3,670	3,045	..	3,045	7,407
22	Attock	977	744	1,721	379	6,067	6,446	415	8,582	96	96	4,383	640	5,023	..	..	..	5,023
23	Mianwali	84	..	84	376	3,924	4,300	..	4,392	..	..	2,605	439	3,045	..	..	..	3,045
24	Montgomery	..	..	..	458	9,559	10,017	29,707	39,724	..	..	7,067	2,409	9,476	..	..	..	9,476
25	Lyallpur	1,288	263	1,551	479	5,289	5,289	..	6,840	2,193	210	2,403	3,373	271	3,643	..	..	3,643
26	Jhang	60	5	65	187	2,584	2,771	36,410	39,245	2	..	3,885	516	4,401	..	..	..	4,401
27	Multan	821	..	821	469	7,253	7,702	8,136	16,159	..	..	2,907	768	3,673	333	..	333	4,766
28	Muzaffargarh	192	248	440	898	6,268	7,166	17,638	25,244	122	122	3,597	894	4,491	865	..	865	3,682	
29	Dera Ghazi Khan	262	81	343	2,193	14,451	16,644	25,982	42,909	..	..	7,772	1,785	9,558	1,321	..	1,321	10,879
	Total for the year 1928-29	30,301	11,733	42,034	29,265	1,76,060	2,05,335	2,80,189	5,27,558	6,773	3,826	10,599	1,13,422	35,748	1,49,170	20,042	4,513	24,560	1,84,329
	Total for the previous year	39,047	13,466	52,513	29,431	1,75,802	2,05,233	2,61,491	5,19,237	5,232	1,080	6,312	1,08,485	35,956	1,44,441	22,712	4,856	27,567	1,78,850

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929.—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.				I.—GENERAL DEPARTMENTS—CONTINUED.																							
		E.—INCOME FROM BOARD PROPERTIES.				E.—BOARD PROPERTIES.																							
		(1) Rents of lands and buildings.	(2) Dak bungalows and Sarais.	(3) Gardens.	(4) Roadside trees.	(1) Rented Lands and Buildings.			(2) Dak Bungalows and Sarais.			(3) Gardens.			(4) Roadside trees.														
						(a) and (b) Establishment and contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) and (b) Establishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) and (b) Establishment and contingencies.	(c) Works.	Total (3) Gardens.	(a) and (b) Establishment and contingencies.	(c) Works.	Total (4) Roadside trees.												
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.													
1	2	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68												
1	Hissar	6,340	888	1,961	347	...	...	...	2,544	1,896	4,440	4,651	274	4,925	2,593	...	2,593									
2	Rohtak	115	319	1,354	8,026	...	...	...	2,154	2,532	4,686	5,813	3,012	8,825	9,574	...	9,574									
3	Murgaoon	510	1,460	478	2,933	...	...	...	7,140	3,911	11,051	4,491	4,556	9,047	4,941	...	4,941									
4	Karnal	1,553	940	596	5,675	1,166	1,846	2,962	774	2,138	2,912	1,047	1,86	1,233	8,327	...	8,327												
5	Ambala	4,089	361	608	43,163	...	...	...	2,023	2,169	4,192	490	226	716	22,330	...	22,330									
6	Simla	...	91	...	...	...	...	...	332	370	702	...	...	...	...	...	...						
7	Kangra	534	2,442	113	2,865	...	...	...	3,548	3,343	6,891	...	...	...	...	...	...						
8	Hoshiarpur	697	915	693	57,988	40	197	237	6,872	7,942	14,814	3,695	2,881	6,576	16,420	...	16,420												
9	Jullundur	1,356	853	376	15,116	...	...	...	2,375	2,213	4,588	3,948	281	4,229	14,312	143	14,455									
10	Ludhiana	10,631	37	717	14,130	629	2,532	3,211	1,291	3,110	4,401	4,154	2,639	6,793	7,493	...	7,493												
11	Ferozpora	9,568	1,813	643	7,149	24	2,484	2,508	10,495	10,256	20,751	3,215	624	3,839	15,655	2,511	18,166												
12	Lahore	5,359	3	99	13,341	90	875	965	350	522	872	...	...	...	10,721	...	10,721									
13	Amritsar	19,981	573	292	8,888	...	...	...	6,238	2,332	8,570	1,623	156	1,779	10,766	...	10,766									
14	Gurdaspur	574	2,733	1,053	18,909	1,219	1,800	3,019	3,460	5,689	9,149	1,560	712	2,272	12,235	...	12,235												
15	Sialkot	11,331	413	2,786	58,013	...	447	447	6,299	7,427	13,726	5,688	2,155	7,843	41,969	...	41,969												
16	Gujranwala	87,537	968	2,302	3,094	...	...	...	4,476	2,138	6,614	5,715	141	5,856	7,395	...	7,395									
17	Sheikhupura	4,028	892	2	2,828	...	...	...	1,522	4,782	6,304	12	...	12	8,810	...	8,810									
18	Gujrat	702	635	760	35,414	...	...	...	3,495	1,231	4,726	3,826	2,480	6,306	20,737	...	20,737									
19	Shahpur	19,068	1,496	4,872	44,620	705	142	847	5,159	5,738	10,897	12,845	1,167	14,012	20,895	...	20,895												
20	Jhelum	168	2,726	2,994	3,696	...	...	...	2,447	2,898	5,345	4,597	841	5,438	5,047	...	5,047									
21	Rawalpindi	1,073	960	1,400	3,516	...	14	14	1,152	1,947	3,099	645	...	646	4,003	...	4,003												
22	Attock	71	764	1,139	2,576	...	...	...	1,172	2,694	3,866	3,867	189	4,055	4,59	...	4,059									
23	Mianwali	4,791	718	1,672	568	...	...	...	1,043	2,533	3,576	4,851	272	5,123	3,847	...	3,847									
24	Montgomery	1,168	967	1,054	847	...	...	...	743	1,393	2,136	1,037	...	1,037	34,505	...	34,505									
25	Lyslipur	12,711	4,469	174	8,103	...	441	441	11,109	3,010	14,119	892	...	892	35,701	...	35,701												
26	Jhang	1,820	2,596	671	2,188	...	...	...	2,393	2,093	4,486	6,616	1,020	7,636	14,914	72	14,986									
27	Multan	704	8,172	1,111	3,810	...	...	...	3,033	4,295	7,328	2,438	1,375	3,813	23,987	...	23,987									
28	Muzaffargarh	8,428	1,234	2,640	3,136	...	...	...	4,774	2,961	7,735	4,121	45	4,166	9,607	...	9,607									
29	Dera Ghazi Khan	1,142	637	144	621	843	521	1,364	8,002	3,627	11,629	240	37	277	1,989	...	1,989												
Total for the year 1928—		5,72,400				96,609			2,03,024			92,078			25,269			1,17,347			3,80,204			2,726			3,82,980		
Total for the previous year																													

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929.—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number	Name of district board.	I.—GENERAL DEPARTMENTS—CONCLUDED.				I.—GENERAL DEPARTMENTS—CONCLUDED.									
		E.—INCOME FROM BOARD PROPERTIES—concluded.			Total I.—GENERAL DEPARTMENTS.	E.—BOARD PROPERTIES.—concluded.					TOTAL E.—BOARD PROPERTIES.	F.—MISCELLANEOUS UNCLASSIFIED CHARGES.	Total I.—GENERAL DEPARTMENTS.		
		(5)—Demonstration farms.	(6)—Canals.	Total E.—INCOME FROM BOARD PROPERTIES.		(5)—Demonstration farms.		(6)—Canals.							
						(a) & (b) Establishment and contingencies.	(c) Works.	Total (5)—Demonstration farms.	(a) & (b) Establishment and contingencies.	(c) Works.				Total (6)—Canals.	
1	2	69	70	71	72	73	74	75	76	77	78	79	80	81	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ...			8,986	2,37,332	756		756	115		115	12,829	1,607	70,727	
2	Rohtak ...	79	22,615	22,408	3,17,618							23,085		74,186	
3	Gurgaon ...	2,585	485	8,451	2,74,127	4,015		4,015				29,084	7,503	90,385	
4	Karnal ...		25,083	33,847	4,29,563	1,344		1,344	1,115		1,115	17,894	969	1,73,637	
5	Ambala ...			48,216	3,11,922	1,762		1,762				29,000	1,215	74,087	
6	Simla ...			11	7,778							702	486	6,231	
7	Kangra ...			5,954	2,96,161							14,590	3,229	56,321	
8	Hoshiarpur ...		21	60,194	4,17,917							37,810	10,484	83,489	
9	Jullundur ...	1,511		19,112	3,33,748	2,757	402	3,159				26,431		60,248	
10	Ludhiana ...	1,190		26,705	2,61,908	965	2,071	3,036				24,844	959	62,619	
11	Ferozepore ...			19,173	4,51,283							45,264	4,889	1,11,082	
12	Lahore ...	1,613		20,915	3,32,537	3,508		3,508				16,066		61,481	
13	Amritsar ...	610		30,344	3,32,458							21,115	2,288	83,682	
14	Gurdaspur ...		1,002	24,271	3,24,873							28,532	2,241	58,339	
15	Sialkot ...	2,440	1,425	76,408	3,79,133	3,875	457	4,332	587	1,279	1,866	70,029	3,018	1,44,333	
16	Gujranwala ...			93,841	3,62,715	350		350	212		212	20,425	5,413	62,799	
17	Sheikhupura ...			7,720	3,30,595							15,126	74	44,676	
18	Gujrat ...		1,037	38,548	3,13,018							31,769	654	1,06,649	
19	Shahpur ...		236	70,292	4,78,964							15,844	5,052	54,724	
20	Jhelum ...			9,574	1,78,317				168	9,897	9,865	7,748	7,217	43,537	
21	Rawalpindi ...	243	4,373	11,665	2,04,022							11,381	250	37,383	
22	Attock ...			4,850	1,93,706							14,256	864	42,127	
23	Mianwali ...	1,114		8,863	1,43,904	1,687	23	1,710				38,378	310	85,913	
24	Montgomery ...		98	4,134	3,61,362	259		259				50,712	849	1,37,839	
25	Lyallpur ...			25,457	9,01,567							27,108	144	68,041	
26	Jhang ...			6,775	2,54,520							35,897	883	76,159	
27	Multan ...		84	8,881	3,39,444							23,334	2,928	69,899	
28	Mozaffargarh ...	943		16,381	2,23,341	1,826		1,826	178	88	266	15,259	925	49,971	
29	Dera Ghazi Khan ...			2,544	1,87,759										
	Total for the year 1928-29 ...	12,228	56,459	7,24,600	91,85,592	23,104	2,953	26,057	2,376	12,776	15,152	7,60,528	63,950	21,50,023	
		33,381	37,071	6,09,266	95,17,584	44,178	1,917	46,095	1,978	3,609	5,587	7,53,893	1,30,467	22,32,704	

FORM II.—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929.—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	II.—EDUCATION.					2.—EDUCATION.									
		A.—Fees.		A.—INSPECTION.			B.—COLLEGES.					C.—HIGH SCHOOLS.				
		(1) Colleges.	(2) High School.	(1) & (2) Estab- lishment and contingencies.	(3) Works.	TOTAL A.—INS- PECTION.	(1) & (2) Estab- lishment and Contingencies.	(3) Contributions.	(4) Scholarsips.	(5) Works.	TOTAL B.—COL- LEGES.	(1) & (2) Estab- lishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL C.—HIGH SCHOOLS.
82	83	84	85	86	87	88	89	90	91	92	93	94	95	96		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	...	8,062	...	8,062	...	...	...	...	...	...	...	...	...	...
2	Bohtak	...	5,064	...	9,107	...	...	...	...	...	15,915	...	...	...	15,915
3	Gurgaon	...	7,415	101	7,516	...	...	1,813	...	1,813	...	3,900	5,753	...	9,653
4	Karnal	...	5,442	447	5,889	...	...	...	...	...	...	...	...	...	...
5	Ambala	...	6,342	...	6,342	...	...	...	...	...	...	...	...	...	...
6	Simla	...	453	...	453	...	...	...	...	...	...	...	...	...	...
7	Kangra	...	4,271	...	7,815	221	7,886	...	...	...	18,681	591	1,467	11,010	29,749
8	Hoshiarpur	...	...	...	5,362	99	5,461	...	...	...	8	22	...	356	381
9	Jullundur	...	33,164	...	7,831	108	7,934	...	...	...	...	...	3,778	1,039	60,601
10	Ludhiana	...	17,322	...	4,661	...	4,661	...	240	240	35,721	250	...	3,114	39,085	
11	Ferozepore	...	10,200	...	8,499	379	8,878	1	130	131	29,694	200	546	8161	38,601	
12	Lahore	...	...	...	6,585	...	6,585	...	...	...	...	...	...	...	...
13	Amritsar	...	...	...	6,686	456	7,122	...	240	240	...	2,332	2,570	...	4,902
14	Gurdaspur	...	7,412	...	7,529	124	7,653	...	...	...	17,932	...	...	108	18,085
15	Sialkot	...	...	...	5,421	...	5,421	825	...	825	...	...	...	...	...
16	Gujranwala	...	601	...	9,184	...	9,184	...	444	444	2,531	...	145	10,060	12,676	
17	Sheikhpura	...	1,327	...	4,312	...	4,312	...	...	...	4,271	...	...	...	4,271
18	Gujrat	...	...	...	4,274	...	4,274	...	405	405	...	14,473	477	...	14,950
19	Shahpur	...	11,178	...	8,123	...	8,123	...	2,006	2,006	33,851	1,277	477	25,418	61,023	
20	Jhelum	...	...	...	5,878	41	5,919	...	...	...	...	...	...	...	...
21	Rawalpindi	...	1,580	...	9,072	4,163	13,235	...	...	...	...	...	...	...	13,556
22	Attock	...	1,619	...	6,012	...	6,012	...	1,188	1,188	3,804	...	140	647	4,591	
23	Mianwali	...	...	...	4,291	1,068	5,359	...	227	227	...	...	364	...	364
24	Montgomery	...	3,880	...	9,283	...	9,283	...	...	...	13,797	...	2,228	220	16,245
25	Lyallpur	...	43,592	...	9,762	...	9,762	...	...	...	88,526	...	1,635	2,631	92,792
26	Jhang	...	47	...	8,021	...	8,021	...	783	783	...	...	485	...	485
27	Multan	...	...	...	7,032	99	7,131	...	...	...	...	...	...	...	...
28	Muzaffargarh	...	3,013	...	5,555	...	5,555	...	1,994	1,994	8,020	...	5,721	1,440	15,181	
29	Dera Ghazi Khan	...	...	...	5,023	...	5,023	...	...	...	...	...	...	...	...
	Total for the year 1928-29	...	1,44,270	1,92,812	7,301	2,00,118	1	825	9,465	...	10,291	3,40,086	23,045	25,786	64,139	4,53,056
	Total for the previous year.	...	1,53,468	1,80,643	1,445	1,82,088	381	960	8,433	...	9,694	3,44,300	23,071	20,572	80,600	4,68,543

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	II—EDUCATION—CONTINUED.																
	A.—Fees.			B.—Contributions.			D.—Middle Schools.				E.—Primary Schools.						
	(1) Middle Schools.	(2) Primary Schools.	Totals A.—Fees.	(a) From Government.	(b) Other Contributions.	Totals B.—Contributions.	(1) A (2) Establishments and contingents.	(2) Contributions.	(3) Scholarships.	(4) Works.	Totals D.—Middle Schools.	(1) A (2) Establishments and contingents.	(2) Contributions.	(3) Scholarships.	(4) Works.	Totals E.—Primary Schools.	
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2	60,000	10,000	70,000	10,000	1,000	11,000	10,000	100	100	100	100	100	100	100	100	100	100
3	80,000	15,000	95,000	15,000	1,500	16,500	15,000	150	150	150	150	150	150	150	150	150	150
4	100,000	20,000	120,000	20,000	2,000	22,000	20,000	200	200	200	200	200	200	200	200	200	200
5	120,000	25,000	145,000	25,000	2,500	27,500	25,000	250	250	250	250	250	250	250	250	250	250
6	140,000	30,000	170,000	30,000	3,000	33,000	30,000	300	300	300	300	300	300	300	300	300	300
7	160,000	35,000	195,000	35,000	3,500	38,500	35,000	350	350	350	350	350	350	350	350	350	350
8	180,000	40,000	220,000	40,000	4,000	44,000	40,000	400	400	400	400	400	400	400	400	400	400
9	200,000	45,000	245,000	45,000	4,500	49,500	45,000	450	450	450	450	450	450	450	450	450	450
10	220,000	50,000	270,000	50,000	5,000	55,000	50,000	500	500	500	500	500	500	500	500	500	500
11	240,000	55,000	295,000	55,000	5,500	60,500	55,000	550	550	550	550	550	550	550	550	550	550
12	260,000	60,000	320,000	60,000	6,000	66,000	60,000	600	600	600	600	600	600	600	600	600	600
13	280,000	65,000	345,000	65,000	6,500	71,500	65,000	650	650	650	650	650	650	650	650	650	650
14	300,000	70,000	370,000	70,000	7,000	77,000	70,000	700	700	700	700	700	700	700	700	700	700
15	320,000	75,000	395,000	75,000	7,500	82,500	75,000	750	750	750	750	750	750	750	750	750	750
16	340,000	80,000	420,000	80,000	8,000	88,000	80,000	800	800	800	800	800	800	800	800	800	800
17	360,000	85,000	445,000	85,000	8,500	93,500	85,000	850	850	850	850	850	850	850	850	850	850
18	380,000	90,000	470,000	90,000	9,000	99,000	90,000	900	900	900	900	900	900	900	900	900	900
19	400,000	95,000	495,000	95,000	9,500	104,500	95,000	950	950	950	950	950	950	950	950	950	950
20	420,000	100,000	520,000	100,000	10,000	110,000	100,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
21	440,000	105,000	545,000	105,000	10,500	115,500	105,000	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050
22	460,000	110,000	570,000	110,000	11,000	121,000	110,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
23	480,000	115,000	595,000	115,000	11,500	126,500	115,000	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150
24	500,000	120,000	620,000	120,000	12,000	132,000	120,000	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
25	520,000	125,000	645,000	125,000	12,500	137,500	125,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
26	540,000	130,000	670,000	130,000	13,000	143,000	130,000	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
27	560,000	135,000	695,000	135,000	13,500	148,500	135,000	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350
28	580,000	140,000	720,000	140,000	14,000	154,000	140,000	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
29	600,000	145,000	745,000	145,000	14,500	159,500	145,000	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450
30	620,000	150,000	770,000	150,000	15,000	165,000	150,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
31	640,000	155,000	795,000	155,000	15,500	170,500	155,000	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550
32	660,000	160,000	820,000	160,000	16,000	176,000	160,000	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
33	680,000	165,000	845,000	165,000	16,500	181,500	165,000	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
34	700,000	170,000	870,000	170,000	17,000	187,000	170,000	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
35	720,000	175,000	895,000	175,000	17,500	192,500	175,000	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750
36	740,000	180,000	920,000	180,000	18,000	198,000	180,000	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
37	760,000	185,000	945,000	185,000	18,500	203,500	185,000	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850
38	780,000	190,000	970,000	190,000	19,000	209,000	190,000	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900
39	800,000	195,000	995,000	195,000	19,500	214,500	195,000	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
40	820,000	200,000	1,020,000	200,000	20,000	220,000	200,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
41	840,000	205,000	1,045,000	205,000	20,500	225,500	205,000	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050
42	860,000	210,000	1,070,000	210,000	21,000	231,000	210,000	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
43	880,000	215,000	1,095,000	215,000	21,500	236,500	215,000	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150
44	900,000	220,000	1,120,000	220,000	22,000	242,000	220,000	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
45	920,000	225,000	1,145,000	225,000	22,500	247,500	225,000	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250
46	940,000	230,000	1,170,000	230,000	23,000	253,000	230,000	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300
47	960,000	235,000	1,195,000	235,000	23,500	258,500	235,000	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
48	980,000	240,000	1,220,000	240,000	24,000	264,000	240,000	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
49	1,000,000	245,000	1,245,000	245,000	24,500	269,500	245,000	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450
50	1,020,000	250,000	1,270,000	250,000	25,000	275,000	250,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
51	1,040,000	255,000	1,295,000	255,000	25,500	280,500	255,000	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
52	1,060,000	260,000	1,320,000	260,000	26,000	286,000	260,000	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600	2,600
53	1,080,000	265,000	1,345,000	265,000	26,500	291,500	265,000	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650	2,650
54	1,100,000	270,000	1,370,000	270,000	27,000	297,000	270,000	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700
55	1,120,000	275,000	1,395,000	275,000	27,500	302,500	275,000	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750	2,750
56	1,140,000	280,000	1,420,000	280,000	28,000	308,000	280,000	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800
57	1,160,000	285,000	1,445,000	285,000	28,500	313,500	285,000	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850
58	1,180,000	290,000	1,470,000	290,000	29,000	319,000	290,000	2,900									

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1928—continued.

		INCOME—continued.				EXPENDITURE—continued.								
		II.—EDUCATION—continued.		III.—MEDICAL.		2.—EDUCATION—continued.					3.—MEDICAL.			
		C.—MISCELLANEOUS.		E.—SALE OF MEDICINES.		F.—PUBLIC LIBRARIES, MUSEUMS, ETC.					A.—DIRECTION.			
Name of district board.		Total II.—EDUCATION.		A.—Fees.		TOTAL F.—PUBLIC LIBRARIES, MUSEUMS, ETC.					(1) & (2) Establishments and contingencies.			
Serial number.		Rs.	Rs.	Rs.	Rs.	(1) & (2) Establishments and contingencies.	(3) Contributions.	(4) Works.	TOTAL F.—PUBLIC LIBRARIES, MUSEUMS, ETC.	Total 2.—EDUCATION.	(1) & (2) Establishments and contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—DIRECTION.
1	2	115	116	117	118	119	120	121	122	123	124	125	126	127
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	4,017	2,98,740	...	4	5,511	...	...	5,511	3,82,852	187	165	...	352
2	Rohtak	3,044	3,78,918	...	...	7,430	...	...	7,430	4,13,387	750	437	...	1,187
3	Gurgaon	529	3,17,054	...	...	7,835	5,982	...	13,817	3,88,856	1,408	...	81	1,489
4	Karnal	203	2,03,088	...	...	3,150	...	...	3,150	8,27,258	345	598	...	982
5	Ambala	661	2,05,884	21	11	240	135	...	875	2,47,680	373	75	...	448
6	Simla	439	52,329	15	16	456	...	...	456	52,989	102	...	...	102
7	Kangra	1,173	3,67,947	...	...	...	...	...	...	4,66,845	543	1,107	...	1,650
8	Hoshiarpur	554	4,00,424	3	267	...	360	...	...	5,38,075	218	507	...	725
9	Jullundur	4,408	3,52,589	...	...	...	...	...	...	4,81,035	...	...	...	...
10	Ludhiana	699	2,57,049	87	1	...	25	...	25	3,31,755	275	...	...	275
11	Ferozepore	1,020	2,70,916	3,820	580	...	...	...	...	3,77,705	291	465	...	756
12	Lahore	442	2,85,458	145	5	...	2,150	...	2,150	3,54,862	...	287	...	287
13	Amritsar	963	3,06,442	...	...	40	...	...	40	3,83,978	...	184	...	184
14	Gurdaspur	1,687	2,90,438	...	...	6,893	...	...	6,893	3,95,213	112	360	...	472
15	Sialkot	326	3,15,176	...	18	...	500	26	526	4,19,937	126	704	...	830
16	Gujranwala	147	2,37,819	...	5	6,220	35	...	6,255	3,82,257	422	120	...	543
17	Sheikhpura	369	2,78,215	...	...	4,608	...	...	4,608	4,08,327	...	...	...	...
18	Gujrat	1,766	2,74,743	985	189	...	600	...	600	8,32,351	140	665	...	805
19	Shahpur	1,436	3,02,728	660	78	...	300	...	300	5,21,951	588	787	...	1,375
20	Jhelum	1,494	4,04,587	...	...	...	...	...	...	4,09,234	...	...	...	...
21	Rawalpindi	622	4,21,689	67	3	559	...	...	559	4,48,331	283	...	...	283
22	Attock	384	2,62,302	...	5	...	...	...	...	3,13,593	438	...	...	438
23	Mianwali	634	2,49,822	...	...	...	21	...	...	2,66,344	867	642	...	1,509
24	Montgomery	1,747	3,09,656	...	...	...	...	...	...	4,78,457	99	240	...	339
25	Lyallpur	1,062	3,84,218	447	15	6,530	2,489	...	9,019	7,87,624	84	415	...	499
26	Jhang	962	2,36,748	...	...	...	130	...	180	3,27,021	382	...	37	419
27	Multan	351	2,92,464	...	...	3,583	300	...	3,883	8,59,063	70	552	...	622
28	Muzaffargarh	1,258	2,01,641	...	...	3,213	...	...	3,213	2,79,829	25	...	...	25
29	Dera Ghazi Khan	111	3,00,315	...	6	...	...	...	...	3,29,402	...	689	...	689
Total for the year 1928-29		...	84,59	...	...	13,027	26	...	68,821	1,11,46,186	8,130	8,967	118	17,215
Total for the previous year		...	...	...	...	...	...	...	...	1,08,42,824	7,028	8,291	5	15,824

Social number.	Name of district board.	IV.—PUBLIC HEALTH.							4.—PUBLIC HEALTH.									E.—BURNING AND BURIAL OF PAUPERS.	
		A.—SANITATION TAX.		C.—CONTRIBUTIONS.					A.—DIRECTION.			B.—VACCINATION—(1) AND (2) ESTABLISHMENT AND CONTINGENCIES.		C.—PLAGUE AND OTHER EPIDEMICS—(1) AND (2) ESTABLISHMENT AND CONTINGENCIES.		D.—SANITATION.			
		B.—FMS.	(1) From Government.					(1) and (2) Establishment and contingencies.	(3) Works.	TOTAL A.—DIRECTION.	(1) and (2) Establishment and contingencies.	(3) Works.	TOTAL D.—SANITATION.	(1) and (2) Establishment and contingencies.	(3) Works.	TOTAL D.—SANITATION.			
			(a) For Sanitary original works.	(b) For combating epidemic disease.	(c) For maternity and child welfare.	(d) For other purposes.	Total (1)—Contributions from Government.												
1	2	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	...	...	...	814	...	...	814	3,999	...	2,999	7,745	8,580	1,288	...	1,288	42
2	Rohtak	...	...	...	...	...	...	...	3,056	...	3,056	4,708	14,805	2,100	18,860	20,460	114
3	Gurgaon	...	...	...	2,000	...	...	2,000	3,096	...	3,096	10,410	4,077	6,282	508	6,790	...
4	Karnal	4,011	...	...	1,696	...	900	2,596	3,152	...	3,152	6,918	6,858	3,871	1,263	5,134	59
5	Ambala	1,710	...	3,953	5,600	...	604	10,157	2,778	...	2,778	7,895	15,276	2,737	7,799	10,476	73		
6	Simla	...	...	...	...	...	...	14,044	2,604	...	2,604	...	...	...	...	...	...
7	Kangra	62	12,596	1,448	...	...	...	3,980	1,624	...	1,624	7,059	9,720	...	3,993	3,993	16
8	Hoshiarpur	...	...	...	...	3,776	...	3,776	9,856	...	9,856	7,272	8,247	...	...	...	...
9	Jullundur	...	...	...	...	...	...	...	3,646	...	3,646	5,598	4,244	1,444	...	1,444	46
10	Ludhiana	...	...	...	...	...	...	...	5,567	...	5,567	8,842	13,170	731	...	731	11
11	Ferozepore	...	...	...	308	...	...	...	1,937	...	1,937	4,008	6,633	7,141	28	...	28
12	Lahore	...	...	...	1,927	...	840	...	2,559	...	2,559	7,409	9,776	1,450	474	1,924	...
13	Amritsar	...	...	...	...	...	...	2,000	1,973	2,792	4,765	6,695	9,029	...	...	...	...
14	Gurdaspur	...	...	3,900	...	...	...	3,900	2,753	...	2,753	7,027	6,505	3,052	3,043	6,095	14
15	Sialkot	...	...	...	1,175	...	...	1,175	2,299	...	2,299	6,627	3,027	81	...	81	162
16	Gujranwala	945	...	...	...	...	...	...	1,920	...	1,920	6,362	5,648	43	...	43	141
17	Sheikhpura	...	...	...	...	...	...	2,175	3,165	...	3,165	9,151	5,049	8,259	20	8,279	...
18	Gujrat	...	...	...	2,175	...	...	...	1,911	...	1,911	7,834	8,262	297	350	647	...
19	Shabpur	...	...	...	1,858	...	...	...	1,789	...	1,789	4,419	6,572	220	1,771	1,991	14
20	Jhelum	...	...	1,500	220	...	...	1,720	1,789	...	1,789	6,572	8,547	...	1,759	1,759	...
21	Rawalpindi	...	...	...	...	...	476	476	1,520	...	1,520	6,066	3,547	...	1,759	1,759	...
22	Attock	...	...	...	...	...	...	...	2,262	...	2,262	4,814	2,509	248	...	248	62
23	Mianwali	...	...	40,460	...	...	2,673	43,132	2,646	...	2,646	4,269	511	872	42,578	43,450	32
24	Montgomery	...	...	...	...	...	...	...	2,221	...	2,221	9,204	9,201	2,343	...	2,343	130
25	Lyalpur	266	...	...	...	...	...	...	3,079	...	3,079	9,745	9,280	1,709	...	1,709	353
26	Jhang	...	...	...	462	...	...	...	989	...	989	6,097	2,905	...	1,129	1,129	62
27	Multan	...	...	...	...	...	...	...	1,753	...	1,753	7,095	1,676	649	...	649	86
28	Musaffargarh	528	...	...	...	...	...	...	1,893	...	1,893	4,991	1,220	...	...	...	17
29	Dera Ghazi Khan	360	...	...	...	...	...	...	1,862	...	1,862	7,087	1,099	73	...	73	5
Total for the year 1928-29		7,882	...	64,122	19,056	4,616	8,582	96,376	76,980	2,792	81,772	1,97,016	1,85,597	37,989	1,37,809	1,75,298	1,515		
Total for the previous year		6,953	97	76,621	28,556	...	14,978	1,18,155	71,247	...	71,247	1,77,646	2,21,695	38,444	51,678	90,122	1,563		

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	IV.—PUBLIC HEALTH—CONCLUDED.							4.—PUBLIC HEALTH—CONCLUDED.											
		C.—CONTRIBUTIONS—concl'd.					D.—MISCELLANEOUS.	Total IV.—PUBLIC HEALTH.	F.—MATERNITY AND CHILD WELFARE.											
		(2) Other contributions.				Total C.—CONTRIBUTIONS.			(1) Establishments.					(2) Contingencies.	(3) Works.			TOTAL F.—MATERNITY AND CHILD WELFARE.	Total 4.—PUBLIC HEALTH.	
		(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.				(a) Salary.	(b) Traveling allowance.	(c) Other allowances and honoraria.	(d) Provident Fund contributions.	Total (1) Establishments.		(a) Original works.	(b) Repairs.	Total (3) Works.			
1	2	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	...	...	...	...	814	671	1,485	...	...	...	...	...	...	...	...	...	...	...	20,604
2	Rohtak	...	...	...	...	...	930	930	979	363	...	...	...	...	...	...	...	...	...	44,172
3	Gurgaon	...	...	583	583	2,583	11	6,605	...	...	...	...	1,342	192	...	...	...	...	1,534	24,373
4	Karnal	...	...	216	216	2,812	...	4,522	...	...	...	...	...	...	...	...	...	...	...	22,121
5	Ambala	400	...	50	450	10,607	231	10,838	...	...	...	...	...	...	...	...	...	...	...	36,498
6	Simla	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Kangra	2,560	...	1,084	3,584	17,628	99	17,789	...	...	...	...	...	...	...	...	...	...	...	...
8	Hoshiarpur	...	...	260	260	4,190	23	4,213	...	...	...	...	...	...	...	...	...	...	...	75,015
9	Jullundur	...	...	...	...	3,778	5	3,781	...	...	...	...	...	...	...	...	...	...	...	22,412
10	Ludhiana	...	...	53	53	53	258	311	...	...	...	...	...	...	...	...	...	...	...	25,375
11	Ferozepore	...	...	...	...	308	16	324	...	...	...	...	...	704	...	...	...	...	704	15,682
12	Lahore	...	...	98	98	2,035	21	2,056	...	...	...	...	...	...	...	...	...	...	...	28,321
13	Amritsar	...	...	...	...	840	503	1,343	1,891	72	...	...	1,963	857	...	...	...	...	...	17,871
14	Gurdaspur	...	...	160	160	2,160	20	2,180	...	...	...	...	...	...	...	...	...	...	2,920	24,488
15	Sialkot	...	...	...	...	3,900	995	4,895	...	...	...	...	...	...	...	...	...	...	...	20,489
16	Gujranwala	...	...	...	...	1,175	100	2,220	...	...	...	...	...	...	...	...	...	...	...	22,394
17	Sheikhpura	...	...	...	...	...	208	208	...	...	...	...	...	...	...	...	...	...	...	12,196
18	Gujrat	...	...	...	...	2,175	44	2,219	...	...	...	...	...	...	...	...	...	...	...	14,114
19	Shahpur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,644
20	Jhelum	800	...	57	800	2,658	23	2,681	...	...	...	...	...	...	...	...	...	...	...	18,654
21	Rawalpindi	...	...	...	57	1,777	12	1,789	...	...	...	...	...	...	...	...	...	...	...	14,785
22	Attock	...	...	...	...	476	...	476	...	...	...	...	...	...	...	...	...	...	...	12,892
23	Mianwali	...	...	90	90	90	44	134	...	...	...	...	...	...	...	...	...	...	...	9,895
24	Montgomery	...	...	...	...	43,134	17	43,149	...	...	...	...	...	...	...	...	...	...	...	50,908
25	Lyallpur	...	...	175	175	175	307	748	...	...	...	...	...	...	...	...	...	...	...	23,099
26	Jhang	...	...	...	...	432	26	438	...	...	...	...	...	...	...	...	...	...	...	24,166
27	Multan	...	...	...	...	...	3	531	...	...	...	...	...	...	...	...	...	...	...	10,582
28	Muzaffargarh	...	...	...	...	...	21	21	...	...	...	...	...	1,000	...	...	...	1,000	...	12,259
29	Dera Ghazi Khan	...	...	443	443	443	21	824	...	...	...	...	...	...	...	...	...	...	...	8,121
	Total for the year 1928-29	3,700	...	3,269	6,969	1,03,345	4,667	1,15,894	2,870	435	...	...	3,305	2,753	...	...	...	...	6,058	6,47,256
	Total for the previous year	1,651	...	3,080	4,731	1,22,586	2,067	1,31,943	...	...	...	...	...	...	...	...	...	...	...	2,92,795

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

		V.—VETERINARY AND STOCK-BREEDING.							2.—VETERINARY AND STOCK-BREEDING.									
		A.—VETERINARY HOSPITALS.							A.—VETERINARY HOSPITALS.									
Serial number.	Name of district board.	(1) Fees and sale of medicines	(2)—Contributions.				Total (2)—Contributions.	(3) Miscellaneous.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishments and contingencies.	(3) Scholarships	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.					
			(a) From Government.			(b) Others.								TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishments and contingencies.	(3) Scholarships	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.
			(i) For original works.	(ii) Others.	Total (a) from Government.													
1	2	177	178	179	180	181	182	183	184	185	186	187	188					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
1	Hissar	585	10,000	...	10,000	150	10,150	80	10,825	10,742	240	19,979	30,961					
2	Rohtak	...	4,000	...	4,000	...	4,000	262	4,262	12,133	427	9,997	22,557					
3	Gurgaon	100	...	...	...	...	...	297	14,737	14,737	300	14,887	29,874
4	Karnal	344	...	...	...	1,100	1,100	111	1,555	9,538	300	4,292	14,130		
5	Ambala	...	...	...	...	...	...	135	135	7,188	...	980	8,128
6	Simla	280	...	2,200	2,200	...	2,200	2,480	2,480	7,188	...	2,590	4,997					
7	Kangra	...	15,000	...	15,000	250	15,250	1,224	16,474	7,430	...	19,087	26,517					
8	Hooshiarpur	...	...	...	...	...	...	325	8,316	7,430	180	10,227	18,723
9	Jullundur	343	...	...	...	...	...	159	9,117	8,893	400	1,199	10,716
10	Ludhiana	193	5,000	...	5,000	225	5,225	75	5,492	9,321	...	1,111	10,004					
11	Ferozepur	450	5,000	...	5,000	...	5,000	12	5,462	10,218	225	10,881	21,324					
12	Lahore	...	5,000	...	5,000	...	5,000	221	5,221	8,564	270	16,651	25,485					
13	Amritsar	...	5,000	...	5,000	1,500	6,500	54	6,554	8,564	224	3,748	12,217					
14	Gurdaspur	406	...	...	...	200	200	39	645	8,245	241	8,815	17,098		
15	Sialkot	129	...	...	...	662	662	278	1,089	8,042	180	15,368	24,054		
16	Gujranwala	357	5,000	...	5,000	313	5,313	...	5,670	8,506	...	15,996	26,958					
17	Sheikhupura	...	5,000	...	5,000	251	5,251	70	5,381	10,962	...	1,963	6,189					
18	Gujrat	25	...	...	...	...	...	25	25	7,956	300	6,457	18,645
19	Shahpur	...	...	...	...	487	487	1,605	2,092	11,888	...	17,820	24,429	
20	Jhelum	307	14,130	...	14,130	550	14,680	625	15,612	7,109	...	6,840	15,806					
21	Rawalpindi	1,188	...	...	...	...	...	1,106	2,294	9,466	...	11,847	18,797
22	Attock	...	7,250	...	7,250	1,218	8,468	133	8,601	6,950	424	15,174	24,959					
23	Mianwali	...	3,750	...	3,750	...	3,750	1,930	5,680	9,381	...	1,589	11,002					
24	Montgomery	...	325	400	725	...	725	301	1,026	9,416	582	1,691	21,195					
25	Lyalpur	189	...	...	...	50	50	316	555	19,022	...	8,413	16,897		
26	Jhang	...	4,730	...	4,730	...	4,730	111	4,841	11,010	...	2,257	13,267					
27	Multan	...	5,000	...	5,000	1,057	6,057	751	6,808	11,010	315	2,006	10,195					
28	Muzaffargarh	...	...	...	...	...	...	131	131	7,874	360	13,170	20,257
29	Dera Ghazi Khan	1	5,000	...	5,000	938	5,938	2	5,941	6,727	...	...	...		
Total for the year 1928-29		4,897	99,185	2,600	1,01,785	8,961	1,10,746	10,253	1,25,906	2,69,572	5,278	2,50,474	5,25,324					
Total for the previous year		5,374	86,674	2,600	89,274	12,096	1,01,370	13,780	1,10,524	2,64,216	4,983	2,23,235	4,92,434					

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	V.—VETERINARY AND STOCK-BREEDING—CONTINUED.								5.—VETERINARY AND STOCK-BREEDING—CONTINUED.			
		B.—HORSE AND MULE-BREEDING.								B.—HORSE AND MULE-BREEDING.			
		(1) Stud Fees.	(2) Contributions.				(3) Miscellaneous.	TOTAL B.—HORSE AND MULE-BREEDING.	(1) & (2) Establish-ment and contin-gencies.	(3) Purchase of stal-lions.	(4) Works.	TOTAL B.—HORSE AND MULE-BREEDING.	
			(a) From Government.			(b) Others.							Total (2)—Con-tributions.
189	(i) For ori-ginal works.	(ii) For pur-chase of stallions.	Total (a) from Gov-ernment.	(b) Others.	184	195	196	197	198	199	200		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	...	...	...	...	...	...	...	...	...	...	...
2	Rohtak	...	...	...	...	...	...	...	...	...	...	...
3	Gurgaon	...	...	...	...	...	...	...	...	...	...	...
4	Karnal	...	...	...	...	...	...	...	...	...	...	...
5	Ambala	481	...	...	...	...	...	481	...	...	...	...
6	Simla	...	...	...	...	...	...	...	...	...	...	...
7	Kangra	...	...	...	...	...	...	...	...	...	...	...
8	Hoshiarpur	...	...	...	...	...	...	...	...	...	...	...
9	Jullundur	...	...	...	...	...	...	...	...	...	...	...
10	Ludhiana	...	...	...	...	106	...	106	...	...	...	...
11	Ferozepore	...	...	...	...	...	...	...	...	106	...	...
12	Lahore	...	...	...	...	...	...	...	...	...	...	...
13	Amritsar	...	...	...	...	...	...	...	...	...	...	...
14	Gurdaspur	...	...	...	...	...	...	...	...	...	...	...
15	Sialkot	...	...	...	...	...	...	...	...	...	...	...
16	Gujranwala	...	...	...	...	...	...	...	...	...	...	...
17	Sheikhpura	...	...	...	...	...	...	...	...	...	...	...
18	Gujrat	...	1,414	...	1,414	...	...	1,414	...	1,414	...	...
19	Shahpur	...	...	200	200	...	...	200	...	200	...	...
20	Jhelum	...	...	...	...	...	...	...	...	...	...	...
21	Rawalpindi	...	...	...	...	...	...	...	...	...	...	...
22	Attock	...	...	...	...	...	...	...	...	...	...	...
23	Mianwali	...	...	...	...	...	...	...	...	...	...	...
24	Montgomery	...	...	...	...	...	...	...	...	...	...	...
25	Lyallpur	...	...	...	...	...	...	...	...	...	...	...
26	Jhang	...	...	...	...	...	...	...	...	...	...	...
27	Multan	...	...	...	...	...	...	...	...	...	...	...
28	Muzaffargarh	...	...	...	...	...	...	...	...	...	...	...
29	Dera Ghazi Khan	...	...	...	...	...	...	...	...	...	...	...
	Total for the year 1928-29	481	1,414	200	1,614	106	1,720	...	2,201	1,56,008	12,677	18,225	1,61,908

Serial number.	Name of district board.	V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.											B.—VETERINARY AND STOCK-BREEDING—CONCLUDED.																				
		(1) Sale of bulls and cows.	(2) Stud fees.	C.—CATTLE-BREEDING.							D.—SHEEP AND GOAT-BREEDING.	TOTAL V.—VETERINARY AND STOCK-BREEDING.	C.—CATTLE-BREEDING.				D.—SHEEP AND GOAT-BREEDING.																
				(3) Contributions.					Total (3)—Contributions.	(4) Miscellaneous.			Total C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of cows and bulls.	(4) Works.	TOTAL C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.	TOTAL B.—VETERINARY AND STOCK-BREEDING.											
				(a) From Government.			(b) Others.	Total (3)—Contributions.															(4) Miscellaneous.	Total C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of cows and bulls.	(4) Works.	TOTAL C.—CATTLE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.	TOTAL B.—VETERINARY AND STOCK-BREEDING.
				(i) For Original Works.	(ii) Others.	Total (a) from Government.																											
1	2	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220												
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.												
1	Hissar	...	...	...	10,000	10,000	...	10,000	...	10,000	...	20,825	917	10,000	...	10,917	...	...	...	...	49,272					
2	Rohtak	...	...	...	10,000	10,000	...	10,000	...	15,000	...	19,262	...	29,875	...	29,875	...	...	...	...	5,571					
3	Gurgaon	...	6,423	...	15,000	15,000	...	15,000	...	6,423	...	6,720	795	...	...	...	...	...	...	...	37,126					
4	Karnal	...	...	...	...	...	...	...	8,127	8,127	...	10,163	125	19,456	...	19,581	...	...	...	...	40,966	
5	Ambala	...	...	...	...	...	...	...	536	536	...	671	236	2,525	...	2,761	...	...	...	...	16,60	
6	Simla	...	...	...	...	...	...	...	...	...	...	2,480	...	...	...	...	...	...	...	...	4,997
7	Kangra	...	...	...	...	...	...	...	...	...	...	16,474	190	...	190	...	...	...	...	...	29,123
8	Hoshiarpur	...	...	...	...	...	...	...	...	...	...	1,687	1,000	...	2,687	...	...	...	...	...	27,205
9	Jullundur	...	163	...	...	...	...	...	...	163	...	488	500	2,574	29	3,103	...	...	...	...	20,232		
10	Ludhiana	...	...	...	...	...	...	...	...	...	...	5,498	610	5,000	...	5,610	...	...	...	...	24,235
11	Ferozepore	...	...	...	...	...	...	...	...	...	...	5,553	...	310	...	5,863	...	...	...	...	24,032
12	Lahore	...	...	...	...	...	...	...	...	...	...	5,221	...	5,621	...	5,621	...	...	...	...	3,003
13	Amritsar	...	...	...	...	...	...	189	189	189	...	6,743	518	6,250	...	7,083	...	...	...	...	40,008		
14	Gurdaspur	...	...	...	...	...	...	...	...	...	...	645	402	5,000	...	5,402	...	...	...	...	25,431
15	Sialkot	...	...	...	...	...	...	...	...	...	...	1,069	1,602	2,000	...	3,602	...	...	...	...	25,722
16	Gujranwala	...	...	...	...	...	...	...	...	...	...	5,670	125	...	125	...	...	...	...	...	2,118
17	Sheikhupura	...	...	...	...	...	...	...	...	...	...	5,331	495	5,000	...	5,495	...	...	...	...	39,306
18	Gujrat	...	...	...	...	...	...	...	...	...	...	1,725	1,389	1,121	50	2,840	...	...	...	...	17,188
19	Shahpur	...	...	...	...	...	...	...	...	...	...	3,192	4,428	...	4,428	...	...	...	...	...	31,220
20	Jhelum	...	...	...	1,000	1,000	...	1,000	...	1,000	...	24,187	181	12,509	...	12,690	...	...	...	...	40,199					
21	Rawalpindi	...	...	...	8,375	8,375	...	8,375	...	8,375	...	10,291	10,267	...	10,267	...	...	...	...	...	82,210				
22	Attock	...	...	...	8,000	8,000	...	8,000	...	8,000	...	15,601	...	13,949	...	13,949	...	...	...	...	38,684					
23	Mianwali	...	...	...	10,000	10,000	...	10,000	...	10,000	...	15,880	444	14,631	...	15,075	...	20	4	...	45,791									
24	Montgomery	...	...	...	10,000	10,000	...	10,000	...	10,000	...	1,026	93	1,000	...	1,093	...	...	...	...	22,932					
25	Lyalpur	...	...	...	...	...	...	...	...	...	...	555	878	10,675	...	11,554	...	...	...	...	44,473
26	Jhang	...	...	...	...	...	...	...	...	...	...	4,841	1,269	617	...	1,886	...	...	...	...	25,984
27	Multan	...	...	...	...	...	...	...	...	...	...	6,808	...	...	...	...	...	...	...	...	21,305
28	Muzaffargarh	...	...	...	...	...	...	...	...	...	...	131	294	...	...	294	...	...	...	...	15,350
29	Dera Ghazi Khan	...	...	...	...	...	...	...	...	...	...	5,941	2,966	300	...	3,266	...	...	...	...	27,685
Total for the year 1928-29		6,423	163	...	62,375	62,375	8,852	71,227	371	78,184	...	2,06,291	30,691	1,49,714	79	1,80,484	29	529	...	558	8,88,271												
Total for the previous year		...	...	...	59,056	59,056	3,143	62,199	3,364	71,563	...	1,97,574	28,084	1,46,217	131	1,74,432	141	544	...	685	8,53,709									

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	VI.—DISTRICT WORKS.				6.—DISTRICT WORKS.									
		A.—CONTRIBUTIONS.				A.—DIRECTION.			B.—ROADS.						
		(1) From Government.				(1) & (2) Establish-ment and contin-gencies.	(3) Works.	Total A.—DIRECTION.	(1) Metalled.						
		(a) For main-tenance of main roads.	(b) For develop-ment of main roads.	(c) Others.	Total (1) From Government.				(a) Main roads.			(b) Other roads.			Total (1) Metal-led.
221	222	223	224	225	226	227	(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.	(ii) Repairs.	Total (b) Other roads.	224		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	8,895	42,400	...	46,095	20,339	...	20,339	14,114	18,008	32,122	...	1,046	1,046	33,168
2	Rohtak	42,082	6,242	4,499	52,861	19,541	...	19,541	947	90,436	91,383	...	...	...	91,383
3	Gurgaon	17,821	11,26	...	28,847	20,709	65	20,774	...	38,458	38,458	...	...	...	38,458
4	Karnal	7,63	25,234	...	32,947	16,845	45	16,845	30,045	18,777	48,822	216	18,556	18,772	67,594
5	Ambala	1,03,699	...	...	1,06,699	24,141	2,586	24,141	6,091	1,59,942	1,66,033	...	4,955	4,936	1,70,998
6	Simla	...	...	499	2,674	2,674	...	2,674	...	...	...	...	...	...	...
7	Kangra	10,440	...	...	10,440	34,531	581	25,212	...	...	...	...	...	...	...
8	Hoshiarpur	36,193	9,000	...	45,198	16,131	...	16,131	...	35,710	35,710	...	12,103	12,103	47,813
9	Jullundur	60,447	4,500	...	64,747	15,980	630	15,980	...	1,18,319	1,18,319	...	...	...	1,18,319
10	Ludhiana	55,156	2,818	...	57,974	6,506	...	6,506	...	90,609	90,609	...	28,626	28,626	1,19,235
11	Ferozapore	66,136	14,113	2,727	82,976	16,205	...	16,205	5,251	1,23,304	1,24,555	...	13,493	13,493	1,42,48
12	Lahore	7,740	41,440	...	49,180	17,196	...	17,196	47,518	2,021	76,539	...	...	...	76,539
13	Amritsar	32,413	...	...	32,433	19,918	...	19,918	1,755	36,696	38,451	...	1,499	1,419	39,950
14	Gurdaspur	1,117	...	...	15,117	14,758	...	14,758	...	...	...	1,069	30,860	31,928	31,928
15	Saikat	14,636	47,700	...	62,236	22,594	...	22,594	6,069	840	6,909	...	1,233	1,233	8,142
16	Gujranwala	...	4,584	...	4,584	19,83	156	19,239	...	907	907	...	12,404	12,404	13,011
17	Sialkot	7,349	...	...	7,349	12,643	...	12,643	...	13,919	12,919	...	...	...	12,919
18	Sialkot	7,349	...	...	41,006	16,523	...	16,523	50,035	24,881	74,977	...	...	...	74,977
19	Sialkot	38,175	3,341	...	41,516	32,915	2,072	34,977	21,861	43,523	...	...	9,371	9,371	51,899
20	Sialkot	5,656	4,993	6,975	17,624	32,915	...	32,915	9,748	1,818	10,145	1,652	2,478	4,060	14,205
21	Sialkot	8,31	...	...	8,31	9,748	...	9,748	...	8,37	10,145	...	...	...	44,238
22	Sialkot	21,574	...	...	21,579	9,388	...	9,388	9,048	44,253	44,253	...	...	...	44,253
23	Sialkot	6,216	18,191	...	24,407	13,585	129	13,585	1,574	13,320	14,894	...	42	42	14,936
24	Sialkot	1,06	...	...	1,06	16,14	...	16,253	...	1,033	1,033	...	239	269	1,302
25	Sialkot	13,109	58,216	...	71,325	20,642	...	20,642	39,019	28,267	67,286	...	...	...	67,286
26	Sialkot	1,06	...	...	1,06	34,505	1,029	34,505	1,225	2,02,697	2,03,923	...	...	...	2,03,923
27	Sialkot	5,419	779	...	6,198	83,476	...	83,476	6,30	14,143	14,773	...	1,669	1,669	16,442
28	Sialkot	20,235	43,89	...	64,125	14,448	34	14,482	13,486	19,597	1,79,210	...	...	...	1,79,210
29	Sialkot	3,887	1,28,65	...	1,32,537	35,545	7	35,548	1,59,613	5,046	5,046	...	...	...	5,046
30	Sialkot	...	...	36,124	36,124	10,710	1,042	10,710	...	907	907	...	...	...	907
31	Sialkot	2,538	55,963	...	58,501	18,424	...	18,424	...	...	...	...	...	...	18,424
Total for the year 1928-29		6,10,143	5,17,465	80,914	11,78,522	5,15,570	8,443	5,24,013	3,87,638	11,53,078	15,45,711	2,935	1,38,544	1,41,480	16,87,191
Total for the previous year		6,43,813	7,42,767	16,307	14,02,877	5,09,349	9,542	5,18,891	11,79,451	13,55,656	25,35,107	79,590	2,23,851	3,03,471	28,38,578

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY FIRST DAY OF MARCH 1929.—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	VI.—DISTRICT WORKS—CONCLUDED.						6.—DISTRICT WORKS—CONCLUDED.									
		A.—CONTRIBUTIONS—concl'd.		B.—COMMISSION OF AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	Total VI.—DISTRICT WORKS.	(2) Unmetalled.									
		(2) Other contributions.	A.—CONTRIBUTION.					(a) Main roads.			(b) Other roads.			Total (2) Unmetalled.	(3)—Interest on loans.	Total B.—ROADS.	Total 6.—DISTRICT WORKS.
								(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.	(ii) Repairs.	Total (b) other roads.				
1	2	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	258	46,973	...	673	...	47,026	35,913	7,862	43,775	103	2,797	2,900	46,675	...	79,543	1,00,132
2	Rohatak	...	52,863	...	23	...	52,886	4,162	7,535	11,637	...	940	940	12,637	...	1,04,020	1,23,581
3	Gurgaon	140	28,987	...	510	...	29,497	...	4,250	4,800	...	...	4,250	...	...	43,308	61,082
4	Karnal	831	33,578	...	319	...	33,897	15,699	3,743	19,642	661	20,448	21,109	40,751	...	1,08,345	1,26,193
5	Anbala	903	1,07,112	...	536	...	1,08,138	...	7,653	7,613	...	4,470	4,770	12,123	...	1,13,121	2,07,262
6	Sirsa	...	489	...	...	...	489	...	...	...	...	...	...	...	...	...	2,674
7	Kaithal	425	10,865	1,137	...	...	12,002	400	28,994	29,094	...	25,204	25,204	54,298	...	54,298	79,510
8	Hoshiarpur	135	45,333	...	1,000	...	46,333	...	24,041	24,141	...	6,645	6,645	30,686	...	74,499	94,630
9	Jullundur	...	64,747	...	811	...	65,558	...	3,686	3,686	...	...	...	3,686	...	1,20,055	1,37,695
10	Ludhiana	...	57,974	...	619	...	58,593	...	1,427	1,427	...	1,053	1,053	2,480	...	1,21,715	1,24,221
11	Ferozepore	1,200	84,176	1,183	291	...	85,650	5,326	4,406	9,752	1,419	2,142	3,011	3,333	...	1,55,311	1,71,586
12	Lahore	...	49,180	...	319	...	49,499	7,720	9,311	16,731	...	6,975	6,975	23,726	...	1,00,265	1,17,461
13	Amritsar	...	32,433	41	3,078	...	35,511	...	14,071	14,071	346	11,497	11,843	25,914	...	65,864	80,822
14	Gurdaspur	...	15,117	...	1,067	...	16,184	...	54,512	54,512	...	12,770	12,770	4,212	...	74,200	93,908
15	Sialkot	...	62,236	1,246	6,188	...	69,670	29,505	49,115	78,990	9,256	22,428	31,674	1,10,774	...	1,18,816	1,41,410
16	Gujanwala	...	4,584	...	755	...	5,339	...	15,128	15,128	...	6,416	6,416	21,944	...	35,215	54,494
17	Sheikhpura	...	7,349	...	584	...	7,933	55,926	11,487	67,913	3,490	3,191	6,481	74,594	...	87,513	1,00,146
18	Gejrat	...	41,706	...	...	...	41,706	...	27,686	27,686	...	...	...	27,686	...	1,02,603	1,19,191
19	Shahpur	3,333	20,467	2,356	...	...	23,133	...	45,331	45,331	...	52,106	52,106	97,437	7,592	1,57,928	1,92,915
20	Jhelum	...	8,611	...	705	...	9,316	...	15,073	15,073	519	4,848	5,417	20,490	...	34,695	44,443
21	Rawalpindi	...	21,579	...	174	...	21,753	...	...	...	...	39,029	39,029	39,029	...	83,212	92,320
22	Attock	4,460	28,817	...	1,779	...	30,606	13,820	10,370	24,190	281	6,215	6,486	30,676	...	45,612	59,197
23	Mianwali	...	1,806	...	656	...	1,162	...	1,796	1,796	1,140	2,543	3,733	5,479	...	6,781	28,034
24	Montgomery	60	66,375	...	167	...	66,542	...	18,403	23,403	...	...	...	23,403	...	90,789	1,11,331
25	Lyalpur	79	6,277	101	1,297	...	7,675	3,753	21,134	24,887	...	...	...	24,887	...	2,28,810	2,63,315
26	Jhang	...	63,625	...	178	...	63,803	45,346	12,326	60,722	...	698	698	61,370	...	77,812	91,298
27	Multan	...	1,32,412	66	767	...	1,33,279	...	24,311	24,311	...	...	...	24,311	...	2,30,521	2,39,139
28	Muzaffargarh	...	36,124	...	496	...	36,620	...	36,567	36,567	...	20,455	20,455	57,022	...	62,668	72,088
29	Dera Ghazi Khan	...	58,501	18	162	...	58,663	24,712	10,700	35,412	22,007	17,344	39,351	74,763	...	75,670	94,194
	Total for the year 1928-29.	11,624	11,90,046	2,555	26,117	...	12,19,308	2,45,782	4,56,998	7,02,680	38,262	2,70,214	3,09,516	10,12,196	7,592	27,06,979	32,80,992
		...	...	...	...	...	14,95,366	1,09,...	55,371	5,64,784	4,354	2,71,491	3,17,845	8,82,629	...	3,21,207	42,40,098

FORM II—CONTINUED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE TOTAL THIRTY-FIRST DAY OF MARCH 1929.—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	TOTAL ORDINARY INCOME.	VIII—EXTRAORDINARY INCOME.				TOTAL—ORDINARY EXPENDITURE.	8.—EXTRAORDINARY EXPENDITURE.			
			A.—SALE OF INVESTMENTS.	B.—LOANS OTHER THAN FOR ROADS.	C.—GRANTS FOR FAMINE RELIEF.	Total VIII—EXTRAORDINARY INCOME.		A.—PURCHASE OF INVESTMENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.	TOTAL—EXTRAORDINARY EXPENDITURE.
1	2	251	252	253	254	255	256	257	258	259	260
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hisar	6,95,774	25,000	...	...	25,000	7,35,158	...	...	...	...
2	Rotlak	7,97,159	...	...	...	...	8,14,221	...	...	...	...
3	Gurgaon	6,93,356	1,564	1,00,000	...	1,01,564	7,53,896	...	...	...	...
4	Karnal	7,58,407	...	...	...	...	8,21,700	...	...	...	...
5	Ambala	6,68,159	...	50,000	...	50,000	6,56,417	...	...	...	...
6	Simla	68,983	...	...	...	...	78,087	...	...	...	...
7	Kangra	7,84,242	...	...	...	...	8,96,381	...	...	...	...
8	Hoshiarpur	9,01,944	...	...	...	...	8,96,836	...	...	...	...
9	Julianpur	7,00,070	...	...	...	...	7,85,448	...	...	...	...
10	Ludhiana	5,92,886	...	...	...	...	6,25,157	...	...	...	...
11	Ferozapore	9,28,320	12,800	...	...	12,800	9,58,823	...	...	...	...
12	Lahore	7,28,531	...	...	...	...	6,87,779	...	...	...	...
13	Amritsar	7,28,350	...	...	...	...	7,65,355	...	...	...	...
14	Gurdaspur	6,54,877	...	...	...	...	6,62,456	...	...	...	...
15	Sialkot	8,04,229	50,000	...	...	50,000	8,52,977	...	...	...	...
16	Gujranwala	6,47,773	...	...	...	...	5,79,749	...	...	...	...
17	Sheikhpura	6,60,875	30,000	...	...	30,000	6,95,454	...	...	...	...
18	Gujrat	6,71,962	25,000	...	...	25,000	6,66,12	...	...	...	...
19	Shahpur	8,38,351	...	...	...	...	9,84,486	...	41,763	...	41,763
20	Jhelum	6,43,688	12,000	...	...	12,000	6,2,621	...	...	...	...
21	Hawalpindi	7,07,435	...	...	...	...	6,93,701	...	...	...	...
22	Attock	5,96,646	...	...	...	...	5,91,971	...	20,000	...	20,000
23	Mianwali	4,97,474	...	...	...	...	4,99,843	...	...	...	...
24	Montgomery	8,70,80	...	...	...	...	8,873	...	...	...	...
25	Lyallpur	13,39,332	...	...	...	...	14,17,98	...	...	...	...
26	Jhang	6,64,265	...	...	...	...	6,14,685	...	...	...	...
27	Multan	8,17,049	1,55,750	...	...	1,55,750	7,98,785	...	...	...	...
28	Muzaffargarh	4,84,366	...	...	...	...	5,18,791	...	...	...	...
29	Dera Ghazi Khan	6,81,876	...	...	...	...	6,07,826	...	...	...	...
Total for the year 1928-29		2,04,83,965	3,12,114	1,50,000	...	4,62,114	2,09,88,651	...	61,763	...	61,763
Total for the previous year		2,04,82,618	...	3,61,500	...	3,61,500	2,16,54,659	1,17,800	...	...	1,77,800

FORM II—CONTINUED.
STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONTINUED.
INCOME—CONTINUED. EXPENDITURE—CONTINUED.

Serial number.	Name of district board.	IX.—SUSPENSE ACCOUNTS.														9.—SUSPENSE ACCOUNTS.							
		A.—STATIONERY AND PRINTING.						B.—STOCKS AND STORES.								C.—ADVANCES AND DEPOSITS.	D.—AGENCY WORKS.	Total IX.—SUSPENSE ACCOUNTS.	A.—STATIONERY AND PRINTING.	B.—STOCKS AND STORES.	C.—ADVANCES AND DEPOSITS.	D.—AGENCY WORKS.	Total 9.—SUSPENSE ACCOUNTS.
		(1) General Departments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL A.—STATIONERY AND PRINTING.	(1) General Departments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL B.—STOCKS AND STORES.								
1	2	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar ...																2,381	2,501			370	2,381	2,731
2	Rohtak ...																						8,833
3	Gurgaon ...																						11,906
4	Feroz ...	669	42	14	139	6	271	1,141												1,136	73		9,764
5	Ambala ...																						2,094
6	Simla ...																						
7	Kangra ...																						
8	Hoshiarpur ...																						
9	Jalandur ...								48														
10	Ludhiana ...									57													
11	Ferozepur ...										53												
12	Lahore ...																						
13	Ankisar ...	593	701	153	148		1,045	2,640															
14	Gurdaspur ...																						
15	Sialkot ...																						
16	Gujranwala ...																						
17	Sheikhpura ...																						
18	Gujrat ...																						
19	Shahpur ...																						
20	Jhelum ...																						
21	Rawalpindi ...																						
22	Attock ...																						
23	Mianwali ...																						
24	Montgomery ...								9				19		52								
25	Lalpur ...									24													
26	Jhang ...	3	10	73		2	58	146	22				4	1,939	3,638								
27	Multan ...																						
28	Muzaffargarh ...																						
29	Dera Ghazi Khan ...																						
	Total for the year 19.8.29.	1,265	753	240	287	8	1,374	3,927	79	89	1,718	30	131	2,144	4,191	2,78,125	4,327	2,90,570	15,447	4,469	3,08,994	9,051	3,57,961
	Total for the previous year.	2,820	885	365	358	46	2,751	7,225	177	290	254	56	47	2,579	3,403	2,12,271	2,427	2,34,826	21,463	5,210	1,50,652	4,033	1,81,358

FORM II—CONCLUDED.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1929—CONCLUDED.

INCOME—CONCLUDED.

EXPENDITURE—CONCLUDED.

Serial number.	Name of district board.	TOTAL INCOME.	OPENING BALANCE.	GRAND TOTAL.	TOTAL EXPENDITURE.	CLOSING BALANCE.	TOTAL EXPENDITURE.	INCIDENCE OF INCOME PER HEAD OF POPULATION.	INCIDENCE OF TAXATION PER HEAD OF POPULATION.
		283	284	285	286	287	288	289	290
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1	Hissar	7,13,255	47,054	7,60,309	7,37,839	22,420	7,37,839	0 15 4	0 2 10
2	Rohtak	8,07,527	1,28,591	9,36,118	8,23,054	1,12,974	8,23,054	1 2 8	0 4 11
3	Gurgaon	8,69,560	5,833	8,75,393	7,65,892	49,501	7,65,892	1 2 2	0 4 11
4	Karnal	7,75,841	1,04,476	8,80,317	8,31,813	47,504	8,34,473	1 0 7	0 4 4
5	Ambala	7,20,521	70,188	7,90,707	6,58,511	1,32,196	6,58,511	1 2 10	0 5 4
6	Simla	65,413	22,700	91,113	73,077	18,026	73,087	4 11 5	0 2 10
7	Kangra	7,99,865	1,98,212	9,98,077	9,12,796	85,281	9,12,796	1 0 7	0 2 11
8	Hoshiarpur	9,00,944	1,46,833	10,47,827	8,96,836	1,50,991	8,96,836	1 0 7	0 5 1
9	Jalandhar	8,20,077	82,546	8,99,623	8,31,062	53,591	8,31,062	1 1 8	0 5 6
10	Ludhiana	6,19,116	1,59,222	7,78,338	6,51,158	1,37,230	6,51,158	1 3 7	0 6 3
11	Ferozapore	8,45,445	10,768	8,56,213	9,38,037	28,123	9,28,87	0 15 2	0 4 6
12	Lahore	7,32,225	94,410	8,26,635	6,81,965	1,37,870	6,81,965	0 14 10	0 4 6
13	Amritsar	7,44,688	1,38,612	8,83,300	7,14,637	1,68,663	7,14,637	0 15 9	0 4 8
14	Gurdaspur	6,59,495	54,790	7,14,285	6,61,213	46,072	6,65,213	0 13 3	0 5 0
15	Sialkot	8,54,628	83,150	9,37,778	8,54,437	78,341	8,54,437	0 16 11	0 4 0
16	Gujranwala	6,48,807	67,888	7,16,695	5,53,759	1,56,936	5,59,759	1 3 4	0 5 10
17	Sheikhpur	7,31,370	1,41,752	8,73,122	6,96,751	1,76,371	6,96,751	1 2 10	0 8 4
18	Gujrat	7,03,859	20,506	7,24,365	6,56,932	67,433	6,56,932	0 14 8	0 4 9
19	Shahpur	8,44,465	2,427	8,46,892	10,32,382	67,510	10,32,382	1 4 11	0 8 6
20	Jhelum	6,66,114	22,116	6,88,230	6,37,496	6,512	6,37,496	1 5 7	0 3 4
21	Rawalpindi	7,07,739	1,57,676	8,65,415	7,94,683	70,223	7,94,683	1 3 11	0 2 5
22	Attock	5,97,043	20,932	6,17,975	6,12,471	5,607	6,12,471	1 4 5	0 3 5
23	Mianwali	4,99,155	42,381	5,41,536	5,06,812	40,724	5,06,812	1 8 6	0 3 8
24	Muzfameriy	8,22,86	76,93	8,99,79	8,30,530	69,249	8,30,530	1 2 9	0 5 4
25	Lyalpur	13,51,859	2,41,072	15,92,931	14,73,463	1,19,478	14,73,463	1 6 10	0 13 3
26	Jhang	6,06,324	34,300	6,40,624	6,13,853	26,826	6,13,853	1 2 10	0 5 5
27	Multan	9,78,444	2,20,142	12,07,586	7,99,471	4,08,115	7,99,471	1 0 9	0 5 11
28	Muzaffargarh	5,31,115	32,428	5,63,543	5,19,291	48,142	5,19,291	0 14 4	0 3 0
29	Dera Ghazi Khan	8,93,176	1,12,302	10,05,478	6,19,276	3,86,202	6,19,276	1 4 6	0 2 9
	Total for the year 1928-29	2,12,36,649	28,20,517	2,40,57,205	2,13,56,375	26,70,830	2,13,56,375	1 1 8	0 5 3
	Total for the previous year	2,10,78,414	37,58,324	2,48,36,738	2,20,23,214	28,17,954	2,20,23,214	1 1 8	0 5 7

Appendix to the Report of the working of district boards in the Punjab for the year 1928-29 showing the income and expenditure of district boards under the headings given in table 141 of the Statistical Abstract for British India.

<i>Income.</i>		<i>Expenditure.</i>	
	Rs.		Rs.
Provincial rates	... 60,68,869	Education	... 99,11,475
Civil Works	... 32,64,642	Civil Works	... 59,77,827
Other sources	... 1,19,83,138	Medical	... 26,72,603
		Other sources	... 27,74,470
Total income	... <u>2,13,16,649</u>	Total expenditure	... <u>2,13,36,375</u>

