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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1929-30.



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Lahore :

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1931.

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Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Boards) Department, No. 23335-L. S.-G., dated 14th July 1931.

READ :—

The district reports and Commissioners' reviews on the administration and accounts of the District Boards in the Punjab for the year 1929-30.

1. In the 29 Boards there are 1,179 members of whom 1,026 are non-official (813 elected, and 213 appointed) and 153 are *ex-officio* members. Constitution of District Boards: and extension of Elective system. Twenty-six of the Chairmen are appointed officials, 1 (Sialkot) is an elected official while 2 (Gujranwala and Gujrat) are elected non-officials. The method of giving an opportunity to District Boards to exercise without constraint their right of electing a non-official Chairman was explained in last year's report. Nevertheless, no other Board besides Sialkot, Gujranwala and Gujrat by the end of the year under report had exercised the right of electing their Chairman, and of these three the Sialkot Board elected as their Chairman the Deputy Commissioner. The reason of this is that members appreciate the advantages to the Board from having a Chairman of varied administrative experience and one able to utilise his official position and advantages in the interests of the Board. It is understood by Government that even the Vice-Chairmen, who would take the place of the official Chairmen, are as a rule satisfied with the present system. For fortunately excellent relations continue to prevail between Chairmen and Vice-Chairmen, and the latter, to whom requisite powers under the Act are usually delegated, realise that the presence of the official Chairmen, instead of impeding, assists them in conducting the business of the Boards without friction and with a minimum of the communal and factional bickerings which so often hinder the affairs of other local bodies. Last year 7 Vice-Chairmen were singled out for mention. This year Government are pleased to observe that the District reports contain favourable comments upon the work of almost every Vice-Chairman. With regard to the two Boards with non-official Chairmen, Government again learn with pleasure of the satisfactory working of the Gujrat Board under the chairmanship of Khan Bahadur Chaudhri Fazl Ali, O.B.E., M.L.C., but with regret of the continued unsatisfactory work of the Gujranwala Board. Only the tireless efforts of the Deputy Commissioner prevented the latter from plunging downward on the path to bankruptcy; and its maladministration and demoralisation was becoming such a public scandal that a special enquiry was found necessary after the year under report. The urgent necessity of this enquiry may be realized from the following remarks of the Local Audit Department :—

“(i) Cases of serious and systematic fraud and misappropriation of the Board's income were brought to light in the course of audit. The members of the Board were authorised to collect the existing demand and arrears on account of Haisiyat and Sanitation taxes from the assesses of their respective wards. Almost all the elected members of the Gujranwala and Wazirabad tahsils collected these taxes without issuing receipts to the payees and credited the realizations direct into the treasury or sent the money per money order without furnishing full detail showing the names of the assesses and amounts recovered from them. No proper accounts were maintained in the Demand and Collection registers, and the actual amount of tax recoverable could not therefore be ascertained. For want of necessary details withheld by the members who collected the tax on behalf of the Board, the District Board Office was unable to take any action against the assesses for the recovery of the tax still due. One of the members had not remitted anything to the Board's office out of the collections on account of Sanitation tax made by him in his ward during the last four years. When several reminders were sent to him from the Board's Office, he replied on 10th December

1928 that he had disbursed pay to sweepers for two years. He did not render any account of the collections made by him during all that period nor did he state as to what amount was paid by him to the sweepers. An acknowledgment bearing thumb-impressions of four sweepers showing that they had received the dues from him from the beginning of 1924 to the end of 1928, was submitted by him on 2nd March 1929. The amount actually paid for each month was not noted nor separate receipts for each month had been obtained and submitted regularly. From further scrutiny it appeared that Rs. 24 per mensem were regularly drawn and paid to the sweepers up to the end of August 1925 and their receipts obtained each month in the Board's office. The acknowledgment submitted by the member concerned could not therefore be treated as a valid receipt, and he was personally responsible to render full account of Rs. 1,278 recovered and kept by him during this period.

(ii) Another case of misappropriation and serious financial irregularities throwing doubts on the *bona fides* of a transaction involving a sum of Rs. 1,550 in respect of the purchase of five bulls by a member on behalf of the Board was noticed in audit."

2. General elections were held in Ludhiana, Muzaffargarh, Lahore, Amritsar, Sheikhpura and Shahpur. As usual there was a considerable number of uncontested seats, due to compromises among contending candidates, but for the contested seats the voting as a rule was keen. Thus at Sargodha 66 per cent. of the electorate polled in the one contested election, at Hoshiarpur over 70 per cent. polled in 8 constituencies and in most of the rest over 50 per cent.; while in the 15 contests at Amritsar, 59 per cent. and in the 14 contests at Sheikhpura, 67 per cent. of the electorate polled. There were no general elections in Ambala Division and Rawalpindi. In 2 elections of Multan the voting was not keen. There were 2 election petitions arising from the Sheikhpura elections and one election petition of Sialkot was successful, but the same member was elected.

3. There was a sufficient number of meetings of all the Boards. Surprising returns are shown by the Amritsar Board, which not only had the maximum number of meetings, 23, but also the highest percentage of attendance of non-officials, 96. Some Boards with a view to economy in travelling allowance held as few meetings as possible. For example, there were only six (the prescribed minimum) meetings of the Rohtak and 7 of the Gurgaon, Jullundur, Attock, Muzaffargarh and Gurdaspur Boards. But it is reported that this had no ill effects upon business. At Gurdaspur the disposal of work at the comparatively few general meetings was facilitated by the very satisfactory functioning of the sub-committees, all the decisions of which have almost invariably been accepted by the Board. There are similarly favourable reports on the working of sub-committees from most of the districts, particularly Amritsar, Shahpur, Rawalpindi, Ferozepore, Montgomery and Lyallpur. On the other hand the delegation of duties to members, except to Vice-Chairmen, has again proved unsuccessful. For example, the experiment of entrusting individual members with the duty of collecting haisiyat tax at Gujranwala and Rawalpindi was a failure; and it is again reported from Multan that members failed to carry out the delegated duties of auctioning and of assessing profession tax, most of the work having in the end to be done by employees. On the whole the attendance at meetings was satisfactory. There is only a single instance from Kangra, no doubt because of its difficult communications, of a meeting being postponed for want of a quorum. Government also notes with satisfaction that, in pleasing contradistinction to Municipal Committees, which again and again adjourned meetings for reasons which were not their concern, District Boards disposed of their business without any adjournments, with the single exception of an adjournment of the Rawalpindi Board.

Working of the Boards and the attitude of members to their duties.

4. The total income of the Boards was Rs. 2.15 lakhs as against Rs. 2.12 lakhs; and with the addition of opening balances the totals approach still nearer, the difference in income being Rs. 1.2 lakhs (Rs. 2,41.7 in 1929-30 as against Rs. 2,40.5). The total expenditure was Rs. 2.16 lakhs as against Rs. 2.14 and the closing balance was only about Rs. 1 lakh less than the previous year, Rs. 25.7 as against Rs. 26.7. The approximation of the figures to last year's is, however, mainly due to the increase in Government grants, as under several heads there was a considerable shrinkage of income. For example, haisiyat and profession taxes yielded Rs. 1.80 lakhs as against Rs. 2.68; income from Board properties 5.77 as against 7.25 ('67 of this being the decrease on the "roadside trees"). Government grants to all departments on the other hand rose from 113.3 to 115.3 lakhs, the major portion of this being the grant for education, which rose from 75 to 82 lakhs. Local rate showed a slight increase on the previous year, rising from 57.7 to 59.0. In some districts, especially Multan, there were remissions and suspensions along with the land revenue owing to the special calamities of locusts and floods, but this was more than balanced by an increase due to a cessation of famine conditions in other, specially the south-eastern, districts. One source of income which will be cut off in future years is that from fines under various Acts, owing to the discovery during the year that they should be credited to provincial revenues—(vide Annual Review of Municipalities). The figures for the total loss thus resulting have not yet been worked out, but are probably between 3 and 4 lakhs. On the other hand there should be an increase from haisiyat tax, which in 1926-27, before the taxes as then imposed were found to be illegal, yielded Rs. 6,40,000, and which may, if all the districts where it was formerly in force and also those which have adopted the profession tax reimpose it in the form which the Government of India is prepared to sanction, produce about Rs. 10 lakhs (as against 1.80 in 1929-30).

Government, it may be remarked, is aware of the unpopularity of the haisiyat tax, about which it has received many representations. It has the question under consideration, and will therefore be glad to receive any suggestions for better modes of assessment and collection, for means of prevention of leakage of revenue, and for improvement of the procedure for appeal and revision.

Under expenditure the following variations are instructive :—

Departmental head.	1927-28 (lakhs.)	1928-29 (lakhs.)	1929-30 (lakhs.)	Increase or Decrease.
	Rs.	Rs.	Rs.	
Education	1.08	1.11	1.17	+9
District Works	42.4	32.3	28.1	-14.3
Veterinary and Stock-breeding	8.5	8.9	8.3	-2
Public Health	5.6	6.5	6.2	+6
Medical	29.3	29.2	28.4	-9

These figures show how "district works" (mainly roads) have lost in the struggle with education, while the following table, summarising departmental income and expenditure, shows how the Boards' own resources are distributed among the various services, and how education is the pampered child of the Boards as well as of the Government; but in regard to the decrease in expenditure on roads it must be remembered, *vide infra* that the provincialization of roads has relieved District Boards of some of their former burden,

Departmental head.	Income (with Government's contribution shown in brackets).	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 Departments (Government consolidated grant, local rate taxes, fines, income from properties, etc.)	91,81,306	20,96,362	70,85,034	..	..
2. Education	92,30,405 (81,99,696)	1,17,46,105	..	25,15,700	34.5
3. Medical	12,19,887 (11,29,386)	28,40,799	..	16,20,912	22.2
4. Public Health	81,439 (61,984)	6,16,518	..	5,35,079	7.3
5. Veterinary and Stock-breeding	1,60,807 (1,28,221)	8,25,311	..	6,64,504	9.1
6. District Works	8,46,541 (7,86,037)	28,11,942	..	19,65,401	26.9
7. Extraordinary	2,96,304	1,69,025	1,37,279	..	..
8. Suspense Accounts	5,19,615	5,04,930	14,685	..	..
9. Balance	26,38,099 (opening).	25,73,501 (closing).	64,598	..	..
Total	2,41,74,493 (1,03,05,324)	2,41,74,493	73,01,596	73,01,596	100.0

NOTE.—Education not only consumes over $\frac{1}{3}$ of the Government grants (consolidated grant has to be added to above total) but also over $\frac{1}{3}$ of the surplus income of the revenue producing Departments.

5. The financial horizon at the end of the year was gloomy. The Boards according to their own account have reached the limit of expansion of income, but are nevertheless faced with increasing commitments. These commitments are greatest in the field of education, and it is only recently that the Boards have become fully aware of the commitments hanging round their necks like the Old Man of the Sea. Fascinated by the Government's system of grants, from which they stood to gain a lot for a little and some times apparently nothing, they pushed on and on with a firm reliance on chance, and Government's generosity. For a year or two they were able to mark time by retrenching in buildings and in some districts by reducing the number of primary schools and even by withholding increments and not giving to trained teachers the salary to which they were entitled, the figures for net expenditure for the last four years being (lakhs) 30.78, 29.47, 26.91 and 27.42. But as the figures for the first of these four years included 7.46 lakhs for buildings and for 1929-30 4.12 lakhs for the same purpose, it is clear that except for buildings the expenditure was again the same as in 1926-27. And the figures will now inevitably pass those of 1926-27, and continue to rise, with the school rolls growing and necessitating more masters and with an enormous number of young masters earning increments. To enable these commitments to be met the service which has so far been conspicuously stinted is communications, for the expansion of which Government's inducements are less generous; but it is impossible to economise any further in public works or any of the other departments of the Boards. The inevitability of this climax could have been averted only by a series of bumper years, like 1926-27-28, permitting of increased Government grants and encouraging Boards to increase resources either by additional taxes, or by prevailing on the legislature to raise the maximum of the local rate (2 annas per rupee of land revenue) But lean years have succeeded; and it now remains for Government and District Boards to take stock of their respective positions, and consider what to scrap or to stint.

The amount of expenditure to which Boards are already committed, and the ultimate capital required for the programmes of expansion framed by the various departments, are approximately known. An exhaustive overhauling of the position in 1928-29-30 revealed to Government that

the capital required for expansion, to be met by Government and the Boards, would be in the neighbourhood of Rs. 3,50 lakhs, while the recurring deficit that would result from existing commitments would ultimately be over Rs. 18 lakhs. To the expansion programme a prolonged halt must obviously be called. The question now is how to provide for existing commitments. The united cry of the Boards is for increased Government grants. But for an indefinite time it is unlikely that the generous scales of Government grants can be raised. It has indeed been definitely decided, for example after the year under report, that the question of an increase of the "consolidated grant" (a subvention to the Boards of Rs. 12,28,000) cannot be considered for at least two years.

6. Consciousness of the difficulties in which they have become involved by not looking ahead is exhibited in the reports of most of the Boards. Thus in the Sargodha report, after it is pointed out that educational expenditure rose from 25 to 30 per cent. on the net income, chiefly owing to incremental increases of salary, and that with a stationary income the Board finds itself unable to cope with the increasing demands for education, there follows the pathetically self-righteous comment that "the Board followed the progressive policy so long as it was in the condition to do it." In Attock the balance fell during the year below the prescribed minimum, and the Deputy Commissioner remarks that commitments on Medical and Public Health Departments cannot be met unless a fixed percentage on the total expenditure is given by Government. The report from Mianwali complains that "the resources of the Board are so limited and inelastic that it is with difficulty that existing institutions are at all maintained. In fact, if Government grants are not forthcoming, the Board will find it impossible to find funds for the upkeep and maintenance of existing institutions such as Education, Medical and Veterinary relief".

The Commissioner of Lahore comments on the insistence of all the Boards of that division on the necessity of increased Government grants.

The Deputy Commissioner, Hoshiarpur, remarks that resources of the Board are at a stand still and commitments automatically increasing with an alarming rapidity, educational requirements standing in the way of any improvement of the very bad communications.

The Commissioner, Ambala, passes some very trenchant criticisms on the financial methods of District Boards. He attributes the bankrupt condition of the Hissar Board to its excessive number of schools, and he commiserates with the Board of that district and of Rohtak in their having been discouraged by the Education Department from reducing educational expenditure. Rohtak, which in the year under report, received Rs. 3,11 lakhs from the Government for an educational loan, reproaches Government for its niggardly treatment, while the Gurgaon Board, after balancing its budget only by the use of the unspent Famine Relief grant of Rs. 22,000 and by an unauthorised diversion of no less than Rs. 53,000 from the vernacular education grant of Rs. 2,98,857 to anglo-vernacular education and "up lift", begs the Government to let it off paying the Rs. 19,000 per annum contributions to the provincialised hospital at Gurgaon.

In the Multan division, where the Government grants for education rose from 15.16 lakhs to 17.98 lakhs and for district works fell from 3.63 to 1.18 lakhs, the Multan Board complains that 'ever increasing cost of education is the most serious problem in the Board's advance' and that medical expenditure 'gives rise to serious anxiety'; Muzaaffargarh, which wants bigger grants for roads, spent over 39 per cent. of its net income on education; and only the Lyallpur Board, the richest of the province, regards its financial prospects with equanimity.

7. On the whole there has been steady educational progress made by the Boards, in collaboration with the Education Department. Under the latter's inspiration the Boards have aimed at decreasing the number of one teacher schools, increasing the total number of schools, lower middle particularly, raising the proportion of trained teachers (which during the year rose from 70 to 75 per cent.), and extending compulsory education. The number of one teacher primary schools declined from 1,642 to 1,380; though in five districts, Mianwali, Muzaffargarh, Multan, Hissar and Karnal, there has been little progress in this direction. The lower middle schools with their six classes date from 1919, and the great increase in their number has helped to raise the number of pupils in the primary departments of secondary schools above that in separate primary schools.

The committee which founded the 'basic grant' system in 1918 laid down 25 per cent. on the net income of Boards as a fair proportion of expenditure on vernacular education; but most Boards have considerably exceeded this. Jullundur District Board, for example, during the year under report devoted 35.17 of its net income (*i.e.*, total income minus Government grants for specific works and minus educational income) to education. On the other hand Ferozepore spent only 18 per cent. The progress of expenditure since the 1918 scheme was introduced has been as follows. In 1917-18 the Boards' net expenditure on education was 8.67 lakhs, in 1926-27, 30.78 (including lakhs 7.46 on buildings), and in 1929-30, 27.42 (including lakhs 4.12 on buildings).

In the Ambala division, financial considerations have prevented any increase in the number of schools and scholars in three districts. While there was a slight increase in Rohtak and Karnal, which spent out of their own resources 1.23 lakhs and 1.1 lakhs respectively, there was a considerable drop in Hissar which spent Rs. 89,000, the number of schools going down from 526 to 505 and of scholars from 26,600 to 22,600, in Ambala, which spent Rs. 75,000, the schools going down from 371 to 348 and scholars from 25,500 to 24,000, and in Gurgaon, which was Rs. 15,000 to the good on education during the year (not an unprecedented experience, as education grants to Attock District Board in 1923-24 exceeded the gross educational expenditure by Rs. 17,100), the schools decreasing in number from 298 to 260 and the scholars from 18,100 to 17,600. To some extent (*vide* paragraph 11) this educational retrogression was purposive in the interests of communications, to which more attention was paid in this division than in any other.

Compulsory education has been pushed on apace, the number of 'areas' (*i.e.*, radius of two miles round a school) rising from 2,040 to 2,449. It has been felt in many quarters that to enforce compulsion throughout the province would involve commitments beyond the capacity of the Boards and indeed, in present circumstances, of the Government. The principle that has been followed therefore is that termed 'permissive compulsion,' *i.e.*, in other words it is left to localities to apply to the Boards for an extension of the Compulsory Education Act, and upon such application being made enquiries are conducted by four different authorities (Deputy Commissioner, Divisional Inspector, Commissioner and Director of Public Instruction) before the Government accepts the Board's recommendation. The cost of 'compulsory' schools is the same as that of others, that is to say grants are paid by Government according to the 'grade' of each district. It was at first complained by the Education Department that Deputy Commissioners were reluctant to facilitate the application of the Act, owing to apprehensions of financial difficulties looming ahead, apprehensions which have proved to be not wide of the mark. The first Board to make use of the Act was Rohtak, which has always been second to none in its enthusiasm for education. Till recently the only district without compulsion in any area was Ferozepore, but it was introduced

during the year under report in eight areas. As however the increase in educational expenditure has alarmed the Board, and it has made a new year resolution never to exceed the one lakh mark for its own share of such expenditure, it will probably call a halt for the present. From this it is apparent that the canny farmers of Ferozepore know how to spread their investments; for they have come to this stern resolution in spite of the fact that their percentage of net expenditure on net income for education is only 23 (as against Jullundur's 57!), and, unlike most Boards, they put more money into district works (mainly roads) than education during the year under report. During the year there were striking increases in Rawalpindi, but Rohtak and Karnal maintained their positions at the head of the list. The Act is being applied with enthusiasm in Jhang and Muzaffargarh, but by very gradual degrees in the other districts of the Multan division. The Boards indeed differ greatly in their attitude to compulsion; and conspicuous among those which take a cautious view is the Hoshiarpur Board, the Chairman (Mr. Jenkins) giving good reasons for proceeding warily:—

“Its introduction is however an expensive business, as buildings and equipment which are fairly adequate for voluntary scholars are totally inadequate for children whose parents are compelled to send them to school. This point is very important, as the criticism of a defaulting parent that he cannot reasonably be expected to send his child to a school with an inadequate and unhygienic building is impossible to meet.”

There has been in the sphere of female education some progress but not rapid, owing to the scarcity of qualified female teachers willing to work in rural areas. (The rapid increase of girls' secondary education in urban areas forms a striking contrast). Progress varies very greatly from district to district. In the Rawalpindi division it is spreading only very gradually owing to the dearth of teachers. In Jhelum, to the 3,700 students at girls' schools there has to be added a considerable number of girls being co-educated at boys schools, a departure which the Deputy Commissioner (Mr. Brayne) views with enthusiasm, but about which the Commissioner is not without misgivings. The same feature is to be found, dating from Mr. Brayne's time there, in the Gurgaon district, where the number of girls being co-educated fell from 1,050 to 800 during the year, owing to the famine conditions prevailing there. In the Sheikhpura district, there are now 4 secondary and 32 primary schools for girls and the number of students rose by 429 to 2,271. In the Jullundur division, the greatest advance in female education has been made in the Jullundur district, where there are now 67 primary girls' schools. In the Ambala division very little progress was made, and the number of girls' primary and middle schools, varying from 16 in Gurgaon to 43 in Rohtak, and the number of school-girls, varying from 635 in Hissar to 1,206 in Rohtak, were about the same as in the previous year. It is remarked however by the Commissioner that even so the attendance at such schools is largely nominal and that a District Inspectress is needed for keeping the schools up to the mark and increasing the numbers on the rolls. The Rohtak Board, feeling that female education needs an impetus, has appointed an Advisory Committee to go into the question.

8. Medical progress has been in two directions, the provincialization of district and tahsil headquarters hospitals of District Boards, and the fulfilment of the programme during 1925 to 1930 of the establishment of 375 rural dispensaries, that is one for every 100 square miles and for 30,000 of population. By the end of 1929-30, 333 of these had been opened, the programme having been completely carried out in Rohtak, Shahpur, Jhang, Muzaffargarh and Dera Ghazi Khan districts. The cost of construction of these dispensaries was defrayed by Government, which also gave a maintenance grant of Rs. 2,500 per annum. It is remarked however in some reports (*e. g.*, for Mianwali, Rawalpindi and Multan) that the Boards have also to spend on the

Medical :

(a) Rural Dispensaries.

buildings a considerable amount more (for instance Rs. 9,595 in the Multan district in 1929-30), as among other things the standard plans do not include a bath, kitchen or latrine, and that the maintenance grant also has to be supplemented by the Boards. The Multan Board, which now has its full complement of 14 rural dispensaries, complains that the rise of the percentage on its net income of medical expenditure from 16 to 23, mainly due to expenditure on rural dispensaries' establishment, "gives rise to serious anxiety". Moreover there is quoted in that report the Multan Civil Surgeon's criticism that "these dispensaries as being ill-equipped and ill-staffed are likely therefore to damage the reputation of Western medicine". But this note of pessimism finds no echo. "The ten rural dispensaries", it is reported from Muzaffargarh, "proved invaluable during the malaria epidemic and more are needed", and similar are the comments from Sialkot. Considering also that the increase of 2 million patients in the hospitals of the province in 1929 was mainly due to the treatment of 3,151,105 patients in the rural dispensaries, most of whom, but for their existence, would have lacked medical aid, Government is satisfied that an immense boon has been conferred on the districts by this scheme. The work of these dispensaries was supplemented as a special measure during the year under report by 32 itinerating dispensaries, which mainly served the flooded and malarious tracts in various parts of the province, the whole cost of these being met by Government.

From 1926 to 1931, 27 tahsil headquarters hospitals (10 during 1929-30), 17 district headquarters hospitals and one female hospital were provincialized.

(b) Provincialization of Hospitals.

Though the Boards continue to contribute to the cost of these hospitals at a rate based on the figures of the two years preceding the provincialization, the provincialization is doubtless a relief to the Boards' funds, as expenditure tends to rise, and in a majority of cases re-building or building alterations and additional equipment are urgently necessary; and at the same time the public are benefited by the higher standard of maintenance and equipment. It was originally intended to provincialize all these hospitals by the end of 1930, but financial stringency has held up the scheme and at the end of 1929-30 the programme was still very far off completion, those left over for provincialization being 57 tahsil headquarters, 10 district headquarters, and 5 tahsil headquarters (female section) hospitals.

Medical aid for women is advanced by provincialization, as it is the intention of Government ultimately to appoint a sufficient female medical staff in all hospitals and to provide separate women's hospitals at all district headquarters. There are five District Board hospitals for women, *viz.*, at Lyallpur, at Bhaun (Jhelum), and three in Kangra district, the D. Sarb Dyal hospital at Dharmasala, the Srimati Budhandevi hospital at Garli, and the Lehu Mal hospital at Pir Salohi; while there is only one women's rural dispensary, at Morinda (Ambala). The Deputy Commissioner of Jhelum (Mr. Brayne), comments caustically on the paucity of hospitals for women, enquiring why cattle should receive better medical aid than women, and he suggests that both the rural dispensaries still to be established in that district should be for women. It must, however, be remembered that whereas facilities exist for females alone at the women's dispensaries, both sexes can be treated at the ordinary rural dispensaries; and the extent to which women make use of the dispensaries will be apparent, when it is mentioned that at the 9 rural dispensaries of Jhelum district out of the 71,315 out-door patients, 23,611 and out of 348 in-door patients, 87, were women and girls. Further, it may be pointed out that at all the hospitals of the Jhelum district in 1929 1,230 in-door and 99,513 out-door patients were female. The extent to which the ordinary rural dispensaries can serve women patients may also be judged from the fact that in Karnal there are trained nurses attached to 18 rural dispensaries, and that, among the cases treated by them in 1929, 640 were maternity. The ideal hospital is that which has a female section attached to it, like the

(c) Medical aid for women.

Jaranwala (Lyallpur) District Board Hospital, with a female Sub-Assistant Surgeon; but financial considerations at present stand in the way of rural dispensaries of this nature.

A scheme of medical inspection of school children has been going on by way of experiment in selected districts since 1926. Difficulties have cropped up however, and these are now being considered by Government, the extension of the scheme not being permitted (so far as Government is financially concerned) in other districts, one of which, Jhelum, pressed for its introduction. The chief difficulties are misunderstanding between District Medical Officers of Health and Medical Officers, and the resentment of the Assistant and Sub-Assistant Surgeons at the inadequacy of their remuneration, *i. e.*, Rs. 8 for every 100 scholars.

As is remarked in the annual review on Municipalities, the public have not yet been educated up to paying for medical treatment, and an order of Government of many years ago that fees for medical treatment of well-to-do patients should be recovered and credited to the Government or the local body, as the case might be, has so far entirely failed of effect. The Government has this question under consideration. There is no doubt that the pauperizing of the rural population by the free provision of so many of the necessaries and necessary luxuries of life, such as medical aid, education, and veterinary treatment is, if a necessity, an evil one; and as the charging for medical treatment from those who are able to afford it would doubtless result in self-respecting people arranging to afford for it, it might thus have a widespread beneficial effect on the morale of the village populace. An isolated example of the realization by the people of a district of their duty to contribute for medical aid was afforded by Kangra, where the propaganda of Dr. McGuire, Civil Surgeon, Dharmsala, stimulated the people to contribute over Rs. 20,000 towards his nurse dai and medical aid for women schemes; and an example of munificence in the cause of medicine is reported from the Sialkot district, where two gentlemen of Pasrur, Lalas Durga Das and Khazan Chand, provided funds for the erection of a hospital and also of a veterinary hospital at that place. Examples of such generosity are not infrequent in the province, and this readiness to acquire merit by such open-handed generosity stands out in strange contrast to the universal unwillingness to pay a small fee for medical treatment. So strange indeed is it that Government are inclined to doubt the accuracy of the reports of such unwillingness. It is quite possible that the percentage of patients paying fees to doctors is a great deal higher than Government has been led to understand, and that a half share of the fees paid to doctors, at present a quite unknown quantity, would be a useful windfall for local bodies.

9. It is pointed out in the annual Public Health Report for 1929 that in the year 1928-29 District Boards spent only 2.6 per cent. of their net income on public health measures. In 1929-30 the total expenditure decreased from 6.47 to 6.16 lakhs, of which Government contributed Rs. 62,000 as against Rs. 96,000 in the previous year, so that the expenditure by the Boards out of their own resources was about the same as in the previous year. At first sight the Government contribution seems small. But it must be remembered that Government spends a great deal direct on the health administration of districts. Considerably over Rs. 2 lakhs are expended on the salaries of the District Medical Officers of Health, Sub-Assistant Health Officers and Sanitary Inspectors; and expensive land drainage projects, towards which the Boards do not contribute, are carried out chiefly to improve the health of inhabitants of rural areas. The Government contributions were for combating diseases (Rs. 16,688), for maternity and child welfare (Rs. 5,303), for 'other purposes' (Rs. 5,210), the chief of which was a grant of Rs. 2,680 towards the salaries of the dispensers attached to the District Medical Officers of Health, and for original sanitary works (Rs. 34,785), the latter grant

being nearly Rs. 30,000 less than the previous year's. These latter grants are given on the recommendation of the Rural Sanitary and improvement Board, which consists of two official and seven non-official members of the Legislative Council, the Minister for Education being president. Two lakhs are placed annually at its disposal for expenditure on works carried out in rural areas by Government, and for grants-in-aid to the Boards for such works; though, owing to certain schemes not being ready, only Rs. 74,000 were actually expended during the year. The chief of these works were improvement of water supplies in waterless areas, either by the sinking of wells or by the provision of pipe lines, for example, in the Karnal, Sialkot, Mianwali and Attock districts, and in the Salt Range area of Jhelum. Among other rural sanitation works in progress during the year may be mentioned the water supply scheme for Gopal Mochan fair (Ambala), and a drainage scheme for a village (Qila Raipur) in Ludhiana district.

In most districts some of the villages have adopted Sanitary Regulations framed under the District Boards Act (and also under the Panchayat Act).
 (b) Village Sanitary Regulations. Model Regulations were framed in 1930, and they provide for the removal of rubbish, burial of manure, drainage of villages and the paving of village streets and surroundings of wells. Karnal (286 villages), Hoshiarpur and Ferozepore have led the way in this matter, and after them come Jullundur, Amritsar (14 villages) and Sialkot. In the Multan district Sanitation Rules were established in 49 villages, and in 10 of those a sanitation tax has been imposed under section 30 of the District Boards Act. The work done is of the nature of self-help, free and voluntary; the only expenditure (except for the tax proceeds mentioned above) being, in some districts, of small sums by the District Board (and Red Cross Society) for the supply of prizes to encourage the villagers. In most of the villages where they are imposed sanitary propaganda is being carried on by the District Rural Community Councils, in co-operation with the Panchayats, where they exist. This work, and the Sanitation Rules themselves, are largely the outcome of the 'uplift movement' in Gurgaon. Mr. Brayne therefore undoubtedly kindled an undying fire; though on the permanency of the uplift work in Gurgaon itself the Commissioner of Ambala (Mr. Irving) makes the following comment:—

"I am frequently asked what effects remain of Mr. Brayne's intensive campaign of seven years in this (Gurgaon) district and outwardly I fear that the answer is very little. While the district report gives some gleam of encouragement in the work done by Better Living Co-operative Credit Societies, broadly speaking I fear it is true that the results effected by the external influence of the Revenue Staff evaporated when that influence was removed as the effects of external discipline always do evaporate." [The evaporation, it might have been added, was also due to several years of drought.] "Gurgaon which has in its ideals furnished an inspiration to other districts, must now go to other districts like Rohtak, Karnal and Ambala for a lesson in methods, for it is there and not in Gurgaon that the inquirer should go to see the fruits of the movement Mr. Brayne set on foot."

On maternity and infant welfare the Boards spent Rs. 9,943, of which Government contributed over half.
 (c) Maternity and Infant Welfare. This is a small amount, but it must be remembered that welfare centres can be run at a small cost, and that an important branch of maternity and infant welfare is the provision of nurses and trained dais at rural dispensaries and other District Board hospitals, rather slow but at least steady progress being made in this respect yearly. During the year four maternity and infant welfare centres were being maintained by District Boards, and a number of others by District Boards and Municipal Committees jointly.

10. As mentioned above, the total expenditure on veterinary and stock-breeding has remained stationary.
 Veterinary.

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 out of 10)*

• Twelve new veterinary hospitals were started during the year making the total for the province 270. The best served of the divisions is now Rawalpindi, which has one hospital to 110 villages.

As the grants-in-aid for cattle breeding are confined to the Hariana and Dhanni cattle improvement schemes, this means that they are confined to the districts of Hissar, Rohtak and Gurgaon (Hariana), and Attock, Rawalpindi, Jhelum, Shahpur and Mianwali (Dhanni). To the Hariana scheme districts Rs. 41,700 in all was granted, while the Hissar District Board contributed Rs. 3,000 and Rohtak Rs. 16,500; and to the Dhanni scheme districts Rs. 43,560 was granted, while the District Boards contributed sums varying from Rs. 1,280 (Shahpur) to Rs. 5,000 (Attock). As a result the total number of approved bulls in the three Hariana districts was raised to 1,246, Gurgaon leading the way with 606; while the number of District Board bulls in the Dhanni group rose to 156; and these districts also had 134 'subsidy bulls,' that is approved bulls of the Dhanni breed belonging to private owners who are paid subsidies for the proper up-keep of the bulls and for their free service to the neighbourhood. Subsidies were also paid for the maintenance and retention in the (Dhanni group) districts of 320 Dhanni cows. Further to encourage the scheme Government assisted by the grant of Rs. 3,000 for a divisional Dhanni cattle fair in the Jhelum district, and also of Rs. 2,000 for prizes to classes of approved bulls and their progeny at cattle fairs in the five districts. In the Hariana tract, the three District Boards encouraged cattle breeding by the holding of one day cattle fairs. These have proved a great success, and should be a good example to other districts, such as Gurdaspur, which regard fairs with suspicion and have an idea that they are mainly for the benefit of butchers.

The Boards outside the two improvement schemes areas do not receive grants for the purchase of bulls. Nevertheless most Boards manage to purchase some bulls every year, and the supply of stud bulls in the districts is greater now than ever before, the total now being 3,359. The Boards were however prevented from producing as many as they desired by a fodder famine in the south-east of the province, as a result of which the Hissar Cattle Farm was unable to dispose of 150 bulls ready for issue. The Boards are gradually systematizing methods for the maintenance of bulls, but Government regrets to learn that one of the least up-to-date districts from a cattle breeding point of view is Amritsar, where the bulls are allowed to roam the country-side and feed at random, with the result that a very large number (no less than 36 out of 113) in 1929-30 were missing altogether.

It may also be mentioned that buffalo breeding received attention from some Boards, particularly Gujranwala, Sialkot, Amritsar and Gurdaspur, during the year; while Ferozepore provided funds for camel stallions; and the Kangra Board persevered with its scheme for the improvement of sheep breeding.

11. During the year 18 miles of metalled and 86 miles of unmetalled class II roads were transferred to the Public Works Department, to be classified henceforth as arterial roads, 355 miles of which still remain to be transferred from District Boards to the Public Works Department. As District Boards have been relieved of 714 miles of road (267 metalled and 447 unmetalled) since 1926, the state of the roads still maintained by them should be extremely satisfactory. Unfortunately however, as mentioned in the remarks on the financial position of the Boards, expenditure on road maintenance has been reduced. At the same time communications were appreciably developed during the year, owing to the attention paid, on the advice of the Communications Board, to the improvement of unmetalled roads. The only addition to the metalled roads was of $1\frac{1}{2}$ miles by Sialkot District Board, without the help of a grant; but for the development of unmetalled roads no less than Rs. 1,59,988 was granted to

the Boards, with the result that 1,252 miles were improved. This was effected largely by the help of tractors and graders. 10 districts (Lahore, Sheikhpura, Gurdaspur, Ferozepore, Ambala, Multan, Lyallpur, Jhang, Montgomery and Hissar) having purchased graders of their own, while Amritsar, Jullundur, Gujrat and Rawalpindi were about to do so. By the grading process where soil and conditions are suitable, the work can be done, and very much better done, at 30 per cent. less cost than by manual labour. The machines, however, are not easy to manage, and in several cases during the year where there were breakdowns, and so disgruntled was the Karnal Board, by repeated mishaps to the machines after the grading of 53 miles, that it returned the grader to the supplier, after a trial, without thanks.

Great activity in the improvement of communications was displayed by the Ambala division Boards. The Government maintenance grant earned by Ambala was Rs. 97,000, Rohtak Rs. 32,000, and Gurgaon Rs. 9,750. In all, the Ambala Board expended on maintenance Rs. 1,38,000, for 92 miles of metalled and 289 miles of unmetalled roads. Rohtak, which in the last few years has handed over more than 100 miles of metalled roads to Government, spent Rs. 77,500 on the maintenance of 97 miles of metalled roads, and Rs. 54,000 on the improvement of unmetalled roads. The upkeep of roads, however, is proving difficult for the Rohtak Board, from which comes a suggestion that Government should give a maintenance grant of 45 per cent. for the first fifty miles and five per cent. additional for each mile over, with the result that there would be a cent per cent. grant for 160 miles and over! Such generosity however, is likely to be beyond Government's power for a not inconsiderable period.

12. Owing to floods in some areas, famine in others, and financial depression, the year was a bad one for District Boards, and the future is fraught with some anxiety. While however it is difficult to see at present how the Boards will meet all their commitments and carry on their programmes of extension, Government is satisfied that the Boards are on the whole making the best use of such resources as they have, and that in collaboration with the various departments and with the assistance of Government grants-in-aid they are managing to confer infinitely greater benefits on the inhabitants than up till a few years previously. Educational facilities and medical aid are now within reach of the majority of villages; hundreds of miles of unmetalled road have been rendered motorable with the help of a grader and tractor; and the Health Department is able to deal far more promptly than erstwhile with epidemics. If a series of lean years are upon them, the Government and the Boards can at least congratulate themselves on having made the most of the prosperous years that have gone before.

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 version, 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).

GOKUL CHAND NARANG, P. MARSDEN,
Minister for Local Self-Government. Secretary to Government, Punjab,
Transferred Departments.

FORM I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING 31ST MARCH 1930.

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.										REMARKS.						
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.	18	19		20	21	22	23	24	
1	Hissar	Punjab District Boards Act, XX of 1883.	5,183.88	7,12,249	..	..	..	1	5	5	5	34	44	5	39	..	44	10	..	..	86	76	85	
2	Rohatak		2,248.00	6,87,049	..	..	1	5	5	5	34	44	5	39	..	44	10	..	..	..	95	83	90	
3	Gurgaon		2,218.00	6,10,898	..	..	1	10	10	10	32	48	6	42	..	47	7	..	..	..	88	95	89	
4	Karnal		3,146.47	7,47,506	..	..	1	5	5	5	35	45	5	40	..	43	12	..	..	..	80	70	79	
5	Ambala		1,867.31	5,63,615	..	..	1	5	5	5	32	42	2	37	..	40	9	..	..	..	90	84	89	
6	Simla		80.94	14,513	..	..	1	1	1	1	..	1	1	..	..	..	..	..	..	..	..	..	..
7	Kangra		9,978	7,55,469	..	..	1	5	5	5	34	44	5	39	..	42	11	..	..	..	64	60	64	
8	Hoshiarpur		2,211.03	8,70,185	..	..	1	5	5	5	37	48	5	43	..	47	16	..	..	..	74	79	75	
9	Jullundur		1,342.13	7,05,697	..	..	1	5	5	5	34	44	5	39	..	43	7	..	..	..	77	66	76	
10	Ludhiana		1,395.72	4,84,861	..	..	1	5	5	5	30	40	5	35	..	39	9	..	..	..	83	89	84	
11	Ferozepore		4,054.91	9,82,053	..	..	1	7	7	7	35	48	6	42	..	47	10	..	..	..	80	58	77	
12	Lahore		2,601.82	7,83,115	..	..	1	6	6	6	38	48	6	42	..	47	10	..	..	..	81	83	81	
13	Amritsar		1,561.00	7,50,027	..	..	1	4	4	4	30	40	4	36	..	39	23	..	..	..	96	79	81	
14	Gurdaspur		1,823.20	7,88,812	..	..	1	6	6	6	36	48	6	42	..	46	7	..	..	..	82	69	80	
15	Sialkot		1,569.70	8,10,016	..	..	1	4	4	4	32	42	4	38	..	42	10	..	..	..	79	70	78	
16	Gujranwala		2,302.33	5,31,961	1	..	..	5	5	5	30	41	1	36	..	40	11	..	..	..	74	82	75	
17	Sheikhpura		2,313.00	5,60,230	..	..	1	6	6	6	24	36	6	30	..	36	12	..	..	..	71	58	66	
18	Gujrat		2,277.53	7,68,054	1	..	..	5	5	5	36	44	5	39	..	44	10	..	..	..	71	74	71	
19	Shahpur		4,804.31	6,42,196	..	..	1	4	4	4	28	42	4	38	..	40	12	..	..	..	61	84	63	
20	Jhelum		2,769.70	4,77,179	..	..	1	6	6	6	24	36	6	30	..	34	9	..	..	..	62	76	65	
21	Rawalpindi		2,049.79	5,69,224	..	..	1	6	6	6	24	36	6	30	..	34	14	..	..	..	74	57	71	
22	Attock		4,177.50	4,67,873	..	..	1	6	6	6	22	34	6	36	..	42	7	..	..	..	69	76	70	
23	Mianwali		5,384.40	3,23,974	..	..	1	6	6	6	18	24	6	30	..	36	12	..	..	..	62	75	64	
24	Montgomery		4,579.00	7,01,277	..	..	1	6	6	6	24	36	6	30	..	36	12	..	..	..	60	83	64	
25	Lyalpur		3,180.60	9,48,664	..	..	1	6	6	6	36	48	6	42	..	47	12	..	..	..	77	72	76	
26	Jhang		3,393.44	5,13,545	..	..	1	6	6	6	24	36	6	30	..	36	12	..	..	..	61	60	61	
27	Multan		5,787.45	7,81,269	..	..	1	6	6	6	28*	42	6	36	..	40	9	..	..	..	69	67	69	
28	Muzaffargarh		5,561.57	5,40,359	..	..	1	6	6	6	24	36	6	30	..	35	7	..	..	..	66	55	64	
29	Dera Ghazi Khan		5,430.43	4,54,522	..	..	1	6	6	6	22	34	6	36	..	40	8	..	..	..	46	77	51	
Total for 1929-30			95,293.16	1,85,36,392	2	1	..	26	163	213	813	1,179	153	1,026	31	1,148	294	1	1	

2055

*One member died.

1768

FORM II.

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930.

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.	
															Rs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	Hissar	31,900	3,646	..	1,706	37,252	20,069	3,855	194	1,940	90	..	..	138	26,286
2	Rohtak	26,000	9,741	..	2,130	37,871	18,559	4,284	250	2,180	..	..	..	805	26,078
3	Gurgaon	52,000	11,097	..	3,829	66,926	20,963	3,659	27	1,920	5,633	..	..	110	32,312
4	Karnal	60,900	9,728	..	2,289	72,917	19,608	2,691	14	1,900	1,636	..	4,725	1,365	31,939
5	Ambala	53,000	..	..	6,503	59,503	20,384	3,956	766	1,660	..	..	3,000	..	29,766
6	Simla	3,400	..	..	2,020	5,420	4,795	..	..	401	..	..	..	..	5,196
7	Kangra	1,04,200	1,796	..	1,277	1,07,273	19,568	3,894	118	1,640	..	..	..	361	25,894
8	Hoshiarpur ..	44,400	4,876	..	13,185	62,461	16,388	4,662	1,072	4,100	2,466	..	..	184	28,872
9	Jullundur ..	45,000	6,921	..	1,885	53,806	18,551	3,081	359	1,560	1,754	..	..	90	25,395
10	Ludhiana	20,000	6,284	..	5,673	31,957	20,775	1,937	1,750	1,660	58	..	..	274	26,454
11	Ferozepore ..	82,500	6,386	..	8,708	97,594	27,456	5,464	1,382	..	2,160	..	..	1,018	37,480
12	Lahore	61,500	6,063	..	1,465	69,028	19,936	3,030	508	3,780	3,495	..	..	55,180	85,929
13	Amritsar	50,500	7,280	101	482	58,363	27,460	3,979	522	1,780	2,499	..	..	290	36,530
14	Gurdaspur ..	30,000	4,690	..	3,475	38,165	11,810	2,007	846	1,680	1,958	..	..	882	19,183
15	Sialkot	72,700	6,156	477	2,689	82,022	22,865	1,865	400	2,040	1,309	..	..	..	28,479
16	Gujranwala ..	30,000	12,342	..	2,789	45,131	19,481	3,133	429	1,560	..	..	..	277	24,880
17	Sheikhupura ..	..	10,436	..	2,496	12,932	12,369	5,677	200	1,860	2,059	..	..	982	23,147
18	Gujrat	33,900	7,857	..	2,547	44,304	14,976	2,023	..	1,760	2,456	..	..	73	21,288
19	Shahpur	22,000	27,849	..	9,837	59,686	22,451	1,092	..	2,040	1,108	12,020	..	267	38,978
20	Jhelum	41,600	7,720	..	2,473	51,793	12,541	1,496	418	1,660	14	..	..	228	16,357
21	Rawalpindi ..	77,600	8,752	..	5,734	92,086	18,067	1,801	109	1,780	..	..	..	862	22,619
22	Attock	60,500	9,190	74	627	70,391	12,217	2,275	328	1,560	1,436	..	..	912	18,728
23	Mianwali	46,700	7,108	1	1,661	55,470	12,179	1,179	610	1,180	7	2,785	..	352	15,756
24	Montgomery ..	35,000	1,892	..	3,099	39,991	23,618	2,102	845	2,100	26	..	..	1,293	29,984
25	Lyallpur .. ..	..	27,598	..	1,061	28,659	31,733	6,237	11	3,500	108	..	11,107	2,692	55,388
26	Jhang	25,000	231	..	492	25,723	19,189	2,535	757	1,320	990	..	..	164	24,955
27	Multan .. ..	..	25,213	..	1,813	27,026	24,093	2,454	280	1,960	51	..	4,511	926	34,275
28	Muzaffargarh ..	65,200	..	..	7,742	72,942	11,825	1,419	255	1,280	478	..	..	4,026	19,283
29	Dera Ghazi Khan ..	55,000	6,729	..	733	62,462	13,264	1,460	..	1,620	787	..	..	390	17,521
Total for the year 1929-30		12,30,500	2,37,581	653	1,00,420	15,69,154	5,34,654	83,247	12,450	53,421	32,891	38,148	74,141	8,28,952	
Total for the previous		11,82,500	1,97,450	602	69,610	14,49,461	5,27,929	78,957	10,988	35,680	12,688	22,213	43,149	7,91,024	

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.	() For registration of marriages.	(2) At fairs, shows, etc.	Total C.—FEES.	(1) & (2) Establishment and contingencies.	(3) Works.	Total B.—COLLECTION OF TAXES.	(1) Marriage Registration (a) & (b) Establishment and contingencies.	(2) Fairs and shows.			Total C.—COLLECTION OF FEES.	
			(a) Profession or Haisyat tax.	(b) Tax on sheep and goats.	(c) Tax on carts.	(d) Dhundu Bund tax.	Total (2) other taxes.									(a) & (b) Establishment and contingencies.	(c) Works.	Total (2)—Fairs and shows.		(3) Other fees.
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	1,10,909	340	..	..	..	340	1,11,249	..	65,344	65,344	1,089	1,240	2,329	..	13,095	2,048	15,143	..	15,143
2	Rohtak	1,34,163	9,857	..	..	..	9,857	1,44,020	..	69,932	69,932	6,217	..	6,217	..	16,299	1,120	17,419	..	17,419
3	Gurgaon	1,07,544	31	..	..	..	31	1,07,575	1,218	1,589	2,807	2,298	..	2,298	..	1,263	119	1,382	..	1,382
4	Karnal	1,90,596	2,548	..	..	..	2,548	1,93,144	280	34,181	34,461	783	..	783	141	14,825	2,151	16,976	..	17,117
5	Ambala	1,78,300	2,395	..	..	..	2,395	1,80,695	2,070	3,150	5,220	497	..	497	..	3,713	3,772	..	..	7,485
6	Simla	2,569	..	..	..	..	..	2,569	..	..	..	..	..	..	..	..	..	..	..	..
7	Kangra	1,31,609	11,095	26,204	..	..	37,299	1,68,908	..	88	88	3,129	..	3,129	..	2,807	..	2,807	..	2,807
8	Hoshiarpur ..	2,30,628	11,317	..	..	..	11,317	2,41,945	..	2,542	2,542	8,149	..	8,149	..	2,727	..	2,727	..	2,727
9	Jullundur ..	2,44,210	13,939	..	..	..	13,939	2,58,149	..	8,526	8,526	4,446	..	4,446	..	3,455	368	3,823	..	3,823
10	Ludhiana ..	1,88,533	84	..	..	..	84	1,88,617	..	4,388	4,388	769	..	769	..	3,613	..	3,613	..	3,613
11	Ferozepore ..	2,30,787	51,190	..	..	..	51,190	2,81,977	75	38,368	38,443	8,600	..	8,600	131	15,327	..	15,327	..	15,458
12	Lahore	1,70,643	21,186	..	..	..	21,186	1,91,829	9	16,466	16,475	7,485	..	7,485	..	14,853	..	14,853	..	14,853
13	Amritsar ..	2,01,050	3,218	..	..	..	3,218	2,04,268	..	5,172	5,172	723	..	723	..	4,793	3,072	7,865	..	7,865
14	Gurdaspur ..	2,16,981	1,532	..	..	..	1,532	2,18,513	..	..	..	3,985	..	3,985	..	..	..	..	..	..
15	Sialkot	1,97,950	3,055	..	..	..	3,055	2,01,005	471	51,231	51,702	3,789	..	3,789	..	..	..	..	..	..
16	Gujranwala ..	2,03,868	1,354	..	..	..	1,354	2,05,222	..	13,003	13,007	68	..	68	560	12,104	6,223	18,327	..	18,887
17	Sheikhupura ..	3,30,819	..	..	..	..	..	3,30,819	..	2,656	2,656	..	..	..	..	4,316	..	4,316	..	4,316
18	Gujrat	2,25,303	..	..	..	..	..	2,25,303	..	1,109	1,109	..	..	..	..	2,689	253	2,942	..	2,942
19	Shahpur	3,34,331	6,259	..	9,061	..	15,320	3,49,651	..	4,595	5,506	6,922	..	6,922	580	8,244	368	8,612	..	9,192
20	Jhelum	95,431	6,341	..	..	..	6,341	1,01,772	729	2,686	3,415	2,532	..	2,532	574	10,164	229	10,393	..	10,967
21	Rawalpindi ..	84,707	1,835	..	..	..	1,835	86,542	601	12,436	13,037	734	..	734	527	4,419	..	4,419	..	4,946
22	Attock	89,547	3,648	..	..	..	3,648	93,195	861	11,426	12,287	2,987	..	2,987	867	4,485	..	4,485	..	5,352
23	Mianwali	55,146	7,264	..	..	..	7,264	62,410	2,235	548	2,783	1,166	..	1,166	1,800	5,691	..	5,691	..	7,491
24	Montgomery ..	3,04,980	9,036	..	..	..	9,036	3,14,016	1,058	1,057	2,115	2,434	..	2,434	1,318	9,543	536	10,079	..	11,397
25	Lyallpur	9,39,976	..	..	..	..	..	9,39,976	430	55,148	55,578	..	..	..	322	27,162	3,511	30,673	..	30,995
26	Jhang	2,17,820	710	..	..	..	710	2,18,530	4,173	416	4,589	134	..	134	4,281	3,098	3,300	6,398	..	10,679
27	Multan	3,37,593	11,198	..	..	797	11,995	3,49,588	746	202	948	2,122	..	2,122	943	—133	—586	—719	..	224
28	Muzaffargarh ..	94,168	147	..	..	..	147	94,315	4,189	..	4,189	38	..	38	4,076	1,256	..	1,256	..	5,332
29	Dera Ghazi Khan ..	54,542	35	..	..	..	35	54,577	1,134	504	1,638	1,540	..	1,540	52	3,800	674	4,474	..	4,526
Total for the year 1929—			061	797			2,15,676	61,20,379	21,190	4,06,763	4,27,953	72,636	1,240	73,876	19,885	1,96,703	23,386	2,20,089	..	2,39,974
Total for the year 1930—			170	880			2,77,167	60,48,111	24,382	4,11,111	4,35,493	60,526	3,477	64,003	21,274	3,56,659	68,676	3,25,225	..	3,46,609

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 1930—CONTINUED.

INCOME—CONTINUED. EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.						D.—ADMINISTRATION OF OTHER ACTS.						I.—GENERAL DEPARTMENTS—CONTINUED.						D.—ADMINISTRATION OF OTHER ACTS.					
		(1) Stage Carriages Act.		(2) Cattle Tresspass Act.		(3) Northern India Ferries Act.		Total D.—INCOME UNDER OTHER ACTS.		(1) Stage Carriages Act.		(2) Cattle Tresspass Act.		(3) Northern India Ferries Act.		Total D.—INCOME UNDER OTHER ACTS.		(1) Stage Carriages Act.		(2) Cattle Tresspass Act.		(3) Northern India Ferries Act.		Total D.—ADMINISTRATION OF OTHER ACTS.	
		(a) License fees.	(b) Fines.	(a) Net proceeds of sale of un-claimed animals.	(b) Fines.	Total (2) Cattle Tresspass Act.	(3) Northern India Ferries Act.	Total D.—INCOME UNDER OTHER ACTS.	(a) & (b) Fines.	(a) Net proceeds of sale of un-claimed animals.	(b) Fines.	Total (2) Cattle Tresspass Act.	(3) Northern India Ferries Act.	Total D.—INCOME UNDER OTHER ACTS.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (1) Stage Carriages Act.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (2) Cattle Tresspass Act.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (3) Nor-thern India Ferries Act.	Total D.—ADMINISTRATION OF OTHER ACTS.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	15	50	1,933	6,260	8,193	462	8,720	65	1,933	6,260	8,193	462	8,720	6,792	1,029	7,821	6,792	1,029	7,821	6,792	1,029	7,821	7,821	
2	Rohtak	226	19	1,019	5,509	6,528	2,477	9,250	245	1,019	5,509	6,528	2,477	9,250	6,565	952	6,557	6,565	952	6,557	6,565	952	6,557		
3	Gurgaon	505	19	385	8,271	8,656	3,228	12,408	524	385	8,271	8,656	3,228	12,408	6,245	1,419	7,694	6,245	1,419	7,694	6,245	1,419	7,694		
4	Karnal	246	6	1,197	9,720	10,917	4,643	15,812	252	1,197	9,720	10,917	4,643	15,812	4,394	1,913	6,307	4,394	1,913	6,307	4,394	1,913	6,307		
5	Ambala	898	59	820	5,589	6,409	4,026	11,392	957	820	5,589	6,409	4,026	11,392	6,779	488	7,267	6,779	488	7,267	6,779	488	7,267		
6	Simla	..	..	..	64	64	..	64	..	..	..	..	..	72	..	72	..	72	..	72	..	72	72
7	Kaangra	..	78	461	9,172	9,633	34,275	43,986	78	461	9,172	9,633	34,275	43,986	2,576	607	3,183	2,576	607	3,183	2,576	607	3,183		
8	Hoshiarpur	399	29	1,307	9,785	11,092	18,386	23,906	428	1,307	9,785	11,092	18,386	23,906	2,438	1,472	3,910	2,438	1,472	3,910	2,438	1,472	3,910		
9	Jullundur	486	17	503	1,788	2,306	1,060	3,869	503	503	1,788	2,306	1,060	3,869	1,578	63	1,641	1,578	63	1,641	1,578	63	1,641		
10	Ludhiana	3,528	1,663	5,191	4,158	5,319	4,066	14,576	3,528	5,191	4,158	5,319	4,066	14,576	3,557	68	3,625	3,557	68	3,625	3,557	68	3,625		
11	Ferozepore	3,626	763	4,389	7,283	7,988	29,882	33,259	4,389	4,389	7,283	7,988	29,882	33,259	2,544	2,544	5,762	2,544	2,544	5,762	2,544	2,544	5,762		
12	Lahore	1,884	138	2,022	2,964	3,355	5,766	11,143	2,022	2,022	2,964	3,355	5,766	11,143	2,420	427	2,847	2,420	427	2,847	2,420	427	2,847		
13	Amritsar	6,385	3,149	9,534	2,868	3,975	10,357	23,806	9,534	9,534	2,868	3,975	10,357	23,806	2,876	132	3,008	2,876	132	3,008	2,876	132	3,008		
14	Gurdaspur	556	18	1,840	7,076	8,916	7,232	16,722	574	1,840	7,076	8,916	7,232	16,722	3,805	1,042	4,847	3,805	1,042	4,847	3,805	1,042	4,847		
15	Sialkot	1,359	272	2,040	3,628	5,668	7,220	14,519	1,359	2,040	3,628	5,668	7,220	14,519	4,800	609	5,499	4,800	609	5,499	4,800	609	5,499		
16	Gujranwala	942	1,120	1,526	3,258	4,784	7,111	13,957	1,526	1,526	3,258	4,784	7,111	13,957	3,070	852	3,922	3,070	852	3,922	3,070	852	3,922		
17	Sheikhpura	1,356	56	847	5,437	6,284	2,460	10,166	847	847	5,437	6,284	2,460	10,166	3,172	793	3,965	3,172	793	3,965	3,172	793	3,965		
18	Gujrat	1,100	1,194	1,96	1,958	2,154	11,096	18,276	1,96	1,96	1,958	2,154	11,096	18,276	3,706	48	3,754	3,706	48	3,754	3,706	48	3,754		
19	Shahpur	1,702	67	631	4,780	5,411	11,096	18,276	631	631	4,780	5,411	11,096	18,276	4,854	891	5,745	4,854	891	5,745	4,854	891	5,745		
20	Jhelum	795	2	288	4,095	4,383	11,226	16,406	797	288	4,095	4,383	11,226	16,406	3,471	99	3,570	3,471	99	3,570	3,471	99	3,570		
21	Rawalpindi	1,991	..	34	3,164	3,198	..	5,189	1,991	34	3,164	3,198	..	5,189	2,746	1,683	4,429	2,746	1,683	4,429	2,746	1,683	4,429		
22	Attock	767	141	908	5,137	5,359	214	6,481	908	908	5,137	5,359	214	6,481	4,234	588	4,822	4,234	588	4,822	4,234	588	4,822		
23	Mianwali	39	26	230	3,362	3,592	24,425	34,459	230	230	3,362	3,592	24,425	34,459	2,607	354	2,961	2,607	354	2,961	2,607	354	2,961		
24	Montgomery	..	..	..	9,879	10,034	..	34,459	..	..	..	..	..	34,459	6,740	1,217	7,957	6,740	1,217	7,957	6,740	1,217	7,957
25	Lyalpur	935	44	308	4,128	4,436	..	5,415	935	308	4,128	4,436	..	5,415	3,539	868	4,407	3,539	868	4,407	3,539	868	4,407		
26	Jhang	41	..	55	2,441	2,496	37,328	39,865	41	55	2,441	2,496	37,328	39,865	3,296	378	3,674	3,296	378	3,674	3,296	378	3,674		
27	Multan	273	..	742	6,403	7,145	11,674	27,958	742	742	6,403	7,145	11,674	27,958	3,125	642	3,767	3,125	642	3,767	3,125	642	3,767		
28	Muzaffargarh	129	201	1,076	6,400	7,476	24,494	39,924	1,076	1,076	6,400	7,476	24,494	39,924	3,403	829	4,232	3,403	829	4,232	3,403	829	4,232		
29	Dera Ghazi Khan	138	74	2,263	12,955	15,218	..	24,494	138	2,263	12,955	15,218	..	24,494	8,219	1,709	9,928	8,219	1,709	9,928	8,219	1,709	9,928		
Total for the year 1929-30		30,321	9,205	23,657	1,57,332	1,80,989	2,66,742	4,87,257	39,520	23,657	1,57,332	1,80,989	2,66,742	4,87,257	1,13,337	23,896	1,37,143	1,13,337	23,896	1,37,143	1,13,337	23,896	1,37,143	22,807	
		30,321	9,205	23,657	1,57,332	1,80,989	2,66,742	4,87,257	39,520	23,657	1,57,332	1,80,989	2,66,742	4,87,257	1,13,337	23,896	1,37,143	1,13,337	23,896	1,37,143	1,13,337	23,896	1,37,143	22,807	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTD.				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) & (b) Estab-lishment and contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (3) Gar-dens.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (4) Road-side trees.
53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	1,515	165	2,632	327	..	..	2,994	877	3,871	1,579	82	1,661	2,238	..	2,238
2	Rohtak	271	515	304	3,838	..	..	1,790	623	2,413	4,505	123	4,628	9,549	..	9,549
3	Gurgaon	310	1,105	109	1,891	..	..	7,237	2,031	9,268	3,607	124	3,731	6,079	84	6,163
4	Karnal	706	1,063	560	9,372	728	426	946	1,469	2,415	632	214	846	7,734	..	7,734	
5	Ambala	548	400	176	29,572	..	..	1,968	2,271	4,239	1,296	..	1,296	47,789	..	47,789
6	Simla	..	107	..	..	..	..	132	114	246	..	..	..	..	..	..
7	Kangra	564	2,192	58	3,135	40	182	2,433	3,189	5,622	10	..	10	7,035	..	7,035	
8	Hoshiarpur	1,009	860	675	36,074	..	..	7,390	7,745	15,135	3,809	865	4,674	16,305	..	16,305
9	Jullundur	1,641	966	438	15,635	..	..	2,163	1,389	3,552	1,927	115	2,042	14,663	54	14,717
10	Ludhiana	15,729	24	926	15,410	234	1,683	1,147	492	1,639	4,350	80	4,430	7,696	..	7,696	
11	Ferozepore	12,058	2,032	599	8,222	222	2,451	7,809	7,993	15,802	4,893	1,225	6,118	20,057	2,206	22,263	
12	Lahore	3,019	68	6	5,269	111	311	422	213	635	..	..	..	10,608	..	10,608
13	Amritsar	20,655	751	359	7,324	..	..	6,156	1,474	7,630	1,659	129	1,788	10,825	..	10,825
14	Gurdaspur	1,530	2,341	3,590	14,129	1,330	639	5,132	5,479	10,611	1,652	195	1,847	12,062	..	12,062	
15	Sialkot	11,070	162	2,436	45,750	50	486	4,803	3,394	8,197	3,996	573	4,569	40,804	..	40,804	
16	Gujranwala	2,181	1,191	1,303	2,349	..	..	5,325	2,301	7,626	6,853	100	6,953	7,072	..	7,072
17	Sheikhupura	4,584	214	51	3,419	..	..	1,889	3,878	5,767	659	..	659	9,296	..	9,296
18	Gujrat	268	495	581	21,308	..	..	3,163	655	3,818	3,376	103	3,479	20,087	..	20,087
19	Shahpur	16,959	1,856	5,292	42,428	5,738	30	4,963	3,453	8,416	5,428	..	5,428	20,340	..	20,340	
20	Jhelum	287	2,967	2,633	5,420	..	..	1,542	1,347	2,889	4,568	74	4,642	3,867	..	3,867
21	Rawalpindi	1,348	696	2,203	2,914	..	..	794	984	1,688	619	..	619	5,082	..	5,082
22	Attock	60	560	738	1,249	..	..	1,249	944	2,712	2,299	88	2,387	3,934	..	3,934
23	Mianwali	3,458	605	1,553	223	..	..	985	2,110	3,095	5,103	739	5,842	3,232	..	3,232
24	Montgomery	3,183	1,808	683	2,066	..	904	1,164	2,229	3,393	905	..	905	30,415	..	30,415	
25	Lyallpur	11,654	3,196	365	6,940	..	..	9,893	2,595	12,488	800	..	800	34,159	..	34,159
26	Jhang	764	978	295	2,073	..	..	2,308	808	3,116	5,149	202	5,351	15,448	..	15,448
27	Multan	243	1,940	1,192	1,347	..	..	3,354	3,679	7,033	2,727	562	3,289	22,561	..	22,561
28	Muzaffargarh	9,174	1,356	1,914	7,673	..	194	4,004	1,645	5,649	3,783	..	3,783	9,633	..	9,633	
29	Dera Ghazi Khan	931	865	130	583	859	..	4,324	2,258	6,582	209	..	209	1,454	..	1,454	
Total for the year 1929-30..		1,25,719	31,478	31,801	2,95,635	9,312	7,306	16,618	97,389	68,158	1,65,547	76,393	5,593	81,986	4,00,024	2,344	4,02,368
Total for the previous year		2,15,379	35,495	32,639	3,72,400	4,669	11,349	16,018	1,06,415	96,609	2,03,024	92,078	25,269	1,17,347	3,80,204	2,726	3,82,930

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	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.				F.—MISCELLANEOUS UNCLASSIFIED CHARGES.	TOTAL I.—GENERAL DEPARTMENTS.			
		(5) Demonstration farms.	(6) Canals.	Total E.—INCOME FROM BOARD PROPERTIES.		(5) Demonstration farms.		(6) Canals.				Total E.—BOARD PROPERTIES.		
						(a) & (b) Establishment and contingencies.	(c) Works.	(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 .. ..	..	..	4,639	2,27,204	700	..	700	108	..	108	8,578	2,529	62,686
2	Rohtak .. ..	..	23,872	28,800	2,89,873	..	..	..	..	..	..	16,590	4,100	76,961
3	Gurgaon	192	504	4,111	1,93,827	638	..	638	..	..	..	19,800	6,790	70,312
4	Karnal	11	25,006	36,718	3,53,052	1,395	..	1,395	..	..	..	13,544	2,067	71,844
5	Ambala	1,000	..	31,696	2,88,506	1,952	..	1,952	..	..	..	55,276	3,393	1,03,712
6	Simla .. ..	..	..	107	8,160	..	..	..	..	..	..	246	489	6,003
7	Kangra .. ..	..	..	5,949	3,26,204	..	..	..	..	..	..	12,889	3,183	58,372
8	Hoshiarpur .. ..	..	40	38,658	3,75,512	..	..	..	..	..	..	36,114	11,749	93,615
9	Jullundur	104	411	19,195	3,43,545	552	752	1,304	..	..	..	21,615	..	56,920
10	Ludhiana	106	..	32,195	2,71,733	..	..	..	..	..	..	15,682	3,367	54,786
11	Ferozepore .. ..	..	13,965	36,876	4,88,149	..	..	..	..	..	..	46,856	17,486	1,33,045
12	Lahore	2,821	..	11,183	2,99,658	2,567	403	2,970	..	..	..	14,635	..	1,27,298
13	Amritsar .. ..	..	..	29,089	3,20,758	..	..	..	..	..	..	20,243	3,728	75,269
14	Gurdaspur .. ..	..	2,401	23,991	2,97,391	..	..	..	585	992	1577	28,066	4,001	60,082
15	Sialkot	2,914	1,864	64,196	4,13,444	4,072	187	4,259	..	3,700	3,700	62,065	4,195	1,25,896
16	Gujranwala .. ..	..	10,819	17,843	2,95,156	1,793	..	1,793	339	..	339	23,783	4,861	63,752
17	Sheikhupura .. ..	..	..	8,268	3,64,831	..	..	..	..	..	..	15,722	191	46,087
18	Gujrat .. ..	..	1,431	24,083	2,99,247	..	..	..	..	..	..	27,384	3,048	59,493
19	Shahpur .. ..	..	439	66,974	5,00,093	..	..	..	168	1,175	1,343	41,295	..	1,04,392
20	Jhelum .. ..	..	..	11,307	1,84,693	..	..	..	..	..	..	11,398	362	47,891
21	Rawalpindi .. ..	..	1,977	9,138	2,05,992	..	..	..	..	..	..	7,389	6,465	46,582
22	Attock .. ..	..	..	2,302	1,84,656	..	..	1,572	..	..	..	9,033	5	41,168
23	Mianwali	1,269	..	7,108	1,29,928	1,572	..	..	..	..	..	13,741	2,549	43,664
24	Montgomery .. ..	..	..	7,740	3,98,321	340	..	340	..	..	..	35,957	608	88,337
25	Lyallpur	284	..	22,439	10,52,067	..	..	..	..	..	..	47,447	6	1,38,605
26	Jhang .. ..	..	..	4,110	2,92,817	..	..	..	..	..	..	23,915	281	64,204
27	Multan .. ..	..	..	4,722	3,93,858	..	..	..	177	2,310	2,487	35,370	1,092	76,888
28	Muzaffargarh	590	..	20,707	2,20,111	1,765	..	1,765	..	..	..	21,024	4,347	55,184
29	Dera Ghazi Khan .. ..	..	..	2,509	1,61,110	..	..	..	..	..	..	9,104	317	43,314
	Total for the year 1929-30..	9,291	82,729	5,76,653	91,81,396	17,346	1,342	18,688	1,377	8,177	9,554	6,94,761	91,209	20,96,362
	Total for the previous year	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	21,50,923

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) Establish-ment and contin-gencies.	(3) Works.	Total A.—INSPECTION.	(1) & (2) Establish-ment and contin-gencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL B.—COLLEGES.	(1) & (2) Establish-ment and contin-gencies.	(3) Contributions.	(3) Scholarships.	(4) 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.	
1	Hissar .. .. .	..	..	7,834	..	7,834	..	..	..	..	..	..	..	..	..
2	Rohtak .. .. .	..	..	8,934	..	8,934	..	..	..	..	..	..	..	102	23,448
3	Gurgaon .. .. .	..	6,103	6,932	..	6,967	..	..	..	..	23,346	..	..	..	..
4	Karnal .. .. .	..	..	5,900	35	6,306	..	..	..	..	..	3,900	..	..	..
5	Ambala .. .. .	..	..	6,722	406	6,306	..	..	..	..	..	..	..	..	..
6	Simla .. .. .	..	..	363	..	363	..	..	..	..	..	..	..	..	..
7	Kangra .. .. .	..	..	4,343	..	8,521	..	..	..	..	..	..	..	..	..
8	Hoshiarpur .. .. .	..	..	5,248	1,370	9,891	..	..	..	..	..	..	..	..	..
9	Jullundur .. .. .	..	..	8,616	153	5,401	..	..	..	..	..	..	..	..	..
10	Ludhiana .. .. .	..	..	42,297	..	8,616	..	..	..	..	..	..	..	..	..
11	Ferozepore .. .. .	..	..	17,630	..	4,143	..	..	..	..	..	..	..	..	..
12	Lahore .. .. .	..	..	10,584	..	9,656	..	..	..	..	..	..	..	..	..
13	Amritsar .. .. .	..	..	6,740	..	6,740	..	..	..	..	..	..	..	..	..
14	Gurdaspur .. .. .	..	..	6,727	480	7,207	..	..	..	..	..	..	..	..	..
15	Sialkot .. .. .	..	..	8,214	..	8,214	..	..	..	..	..	..	..	..	..
16	Gujranwala .. .. .	..	..	5,539	..	5,539	..	..	..	..	..	..	..	..	..
17	Sheikhupura .. .. .	..	..	9,145	..	9,145	..	..	..	..	..	..	..	..	..
18	Gujrat .. .. .	..	..	4,403	..	4,403	..	..	..	..	..	..	..	..	..
19	Shahpur .. .. .	..	..	4,789	..	4,789	..	..	..	..	..	..	..	..	..
20	Jhelum .. .. .	..	..	8,271	..	8,271	..	..	..	..	..	..	..	..	..
21	Rawalpindi .. .. .	..	..	6,899	..	6,950	..	..	..	..	..	..	..	..	..
22	Attock .. .. .	..	..	11,428	..	13,998	..	..	..	..	..	..	..	..	..
23	Mianwali .. .. .	..	..	6,022	..	6,022	..	..	..	..	..	..	..	..	..
24	Montgomery .. .. .	..	..	5,292	..	5,292	..	..	..	..	..	..	..	..	..
25	Lyallpur .. .. .	..	..	4,340	..	9,978	..	..	..	..	..	..	..	..	..
26	Jhang .. .. .	..	..	9,798	..	9,798	..	..	..	..	..	..	..	..	..
27	Multan .. .. .	..	..	7,860	..	7,860	..	..	..	..	..	..	..	..	..
28	Muzaffargarh .. .. .	..	..	6,620	..	6,620	..	..	..	..	..	..	..	..	..
29	Dera Ghazi Khan .. .. .	..	..	2,778	..	5,033	..	..	..	..	..	..	..	..	..
		..	..	5,108	..	5,108	..	..	..	..	..	..	..	..	..
	Total for the year 1929-30	1,61,833	5,446	2,05,800	36	900	9,306	..	10,242	3,86,021	23,633	27,765	51,724	4,89,143
	Total for the previous year	1,44,270	7,301	2,00,113	1	825	9,465	..	10,291	3,40,086	23,045	25,786	64,139	4,53,056

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	A—FEES—contd.				B.—CONTRIBUTIONS.				D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.				
		(3) Middle Schools.	(4) Primary Schools.	Total A.—Fees.	(a) For original works.	(b) Others.	Total (1) Contribution from Government.	(2) Other Contributions.	Total B.—CONTRIBUTIONS.	(1) & (2) Establishments and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	Total D.—MIDDLE SCHOOLS.	(1) & (2) Establishments and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	Total E.—PRIMARY SCHOOLS.
1	Hisar	29,249	616	29,865	28,000	2,39,517	2,67,517	3,078	2,70,595	2,35,491	1,500	3,443	30,108	2,70,542	1,03,037	6,206	1,028	794	1,11,665
2	Rohatak	30,829	314	37,249	16,000	3,11,135	3,41,135	..	3,11,135	3,14,963	3,444	8,357	25,888	3,52,652	80,071	7,997	..	2,483	91,151
3	Gurgaon	13,699	589	14,188	25,580	3,33,652	2,220	3,51,832	3,51,832	1,83,199	5,200	6,419	17,991	2,12,809	1,04,452	4,567	..	3,809	1,12,828
4	Karnal	17,500	947	18,447	32,000	1,96,001	2,21,530	5,089	2,26,619	1,81,513	..	4,219	37,443	2,23,175	1,07,782	3,591	..	1,719	1,13,092
5	Amبالا	20,276	307	20,583	11,000	1,59,255	1,91,255	1,456	1,92,741	1,73,053	294	3,106	42,381	2,18,834	60,226	9,777	..	1,534	80,537
6	Simla	1,893	25	1,918	..	33,756	44,756	400	45,156	23,820	..	339	665	27,824	17,702	..	..	11,191	28,893
7	Kanra	39,285	649	39,934	23,883	3,54,124	3,75,009	..	3,75,009	2,74,016	212	4,096	24,129	3,02,453	1,12,722	18,994	..	7,778	1,39,494
8	Hoshiarpur	47,735	2,939	50,674	10,191	3,51,134	3,71,325	1,858	3,73,183	3,07,574	..	5,617	28,290	3,39,481	1,89,883	..	..	17,338	1,98,294
9	Jullundur	47,741	2,580	50,321	..	2,59,717	2,59,717	6,140	2,65,857	2,25,303	..	4,475	13,236	2,43,017	1,39,390	11,598	..	2,802	1,53,790
10	Ludhiana	38,038	1,511	39,549	16,000	2,31,519	2,47,519	240	2,47,759	1,95,414	..	5,938	37,452	2,38,804	76,056	17,342	..	12,151	1,05,549
11	Ferozepore	17,987	1,263	19,250	29,331	2,47,593	2,72,859	255	2,73,114	1,74,429	208	5,495	28,090	2,06,222	1,06,883	6,900	..	6,771	1,20,644
12	Lahore	24,716	1,422	26,138	33,981	2,33,447	2,70,428	2,875	2,73,303	2,11,305	7,033	4,837	21,738	2,44,908	81,731	5,667	..	604	88,002
13	Amritsar	40,197	1,203	41,400	24,000	2,43,032	2,70,032	341	2,70,373	2,39,781	177	3,921	26,099	2,66,978	97,076	17,220	..	1,337	1,15,633
14	Gurdaspur	37,694	2,218	39,912	20,612	2,43,020	2,63,262	2,000	2,71,262	1,23,018	..	9,164	10,559	2,40,969	1,01,921	11,186	..	6,321	1,19,428
15	Sialkot	23,427	10,293	33,720	25,000	2,74,904	3,03,904	3,746	3,04,650	1,23,018	..	11,210	10,559	2,40,969	2,46,844	27,950	..	22,445	2,97,259
16	Gujranwala	17,424	1,410	18,834	20,649	2,31,121	2,54,770	1,516	2,54,770	1,96,109	1,200	3,449	37,746	2,39,439	1,07,700	2,327	..	1,770	1,11,887
17	Shaikhupura	29,584	933	30,517	24,000	2,05,756	2,29,756	..	2,29,756	2,01,382	1,932	3,449	28,464	2,35,287	1,04,295	5,995	..	18,799	1,29,089
18	Gujrat	22,183	2,076	24,259	..	2,40,197	2,40,197	..	2,40,197	2,43,471	583	13,859	27,705	2,85,618	1,01,949	14,836	..	709	84,629
19	Shahpur	23,692	1,140	24,832	35,000	2,84,198	3,19,198	855	3,20,053	2,43,471	7,299	4,311	24,944	3,01,166	96,086	15,932	..	1,454	1,18,239
20	Jhelum	25,519	640	26,159	15,917	3,40,768	3,62,685	..	3,62,685	2,64,612	..	3,960	28,806	3,53,034	87,619	..	..	1,038	1,01,437
21	Rawalpindi	25,368	25	25,393	15,993	4,00,983	4,18,976	1,600	4,18,976	3,20,268	..	4,493	21,996	3,20,830	83,365	..	..	1,520	84,885
22	Attock	13,593	1,049	14,642	15,731	2,92,709	3,08,440	548	3,08,988	2,04,311	..	5,008	35,005	2,24,883	60,921	10,020	..	593	71,554
23	Mianwali	11,791	286	12,077	25,186	2,21,017	2,46,203	800	2,47,003	1,84,870	2,053	2,925	15,933	3,01,451	1,71,544	3,642	..	9,933	1,86,179
24	Montgomery	14,310	322	14,632	16,000	3,62,353	3,78,353	1,553	3,79,906	2,80,540	1,042	13,252	32,941	5,25,400	2,05,993	9,468	..	4,535	2,56,996
25	Lahore	76,392	94	76,486	45,274	2,93,453	3,38,727	8,040	3,46,767	4,78,155	..	5,009	15,201	4,80,356	81,075	8,244	..	2,699	92,018
26	Jhang	28,330	668	29,000	13,079	2,37,438	2,51,417	1,048	2,52,465	1,85,418	..	6,019	18,482	2,10,419	1,27,280	6,989	..	1,476	1,48,032
27	Multan	17,035	25	17,060	16,000	2,38,851	2,54,851	1,432	2,56,283	1,85,429	..	4,251	36,852	2,08,632	59,388	7,479	..	1,713	68,580
28	Muzaffargarh	5,989	..	5,989	30,548	1,94,005	2,24,554	..	2,24,554	1,95,429	..	5,230	21,298	2,05,938	80,313	7,750	..	2,255	90,987
29	Deer Ghazi Khan	4,444	5	4,449	16,000	3,34,566	3,50,595	750	3,51,316	2,64,838	2,572	5,230	21,298	2,05,938	80,313	7,750	..	..	..
Total for the year 1929-30		7,31,628	35,643	7,67,271	5,82,016	70,16,780	81,00,096	47,820	82,47,916	64,97,932	35,579	1,01,193	7,45,649	74,40,353	30,07,898	2,51,386	15,900	1,98,449	35,33,642
Total for the year 1928-29		6,99,938	41,147	7,41,085	6,54,705	68,44,104	74,08,959	53,297	75,52,106	58,22,916	34,907	1,45,574	8,25,008	68,28,405	30,76,426	2,38,720	802	2,60,962	35,86,000

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	II.—EDUCATION—CONCLUDED.				III.—MEDICAL.		2.—EDUCATION—conclude 1.				3.—MEDICAL.			
		C.—MISCELLANEOUS.		Total II.—EDUCATION.	A.—FEEs.	B.—SALE OF MEDICINES.	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.				A.—DIRECTION.				
		(1) & (2) Establish-ment and contin-gencies.	(3) Contributions.				(4) Works.	Total F.—PUBLIC LIB-RARIES, MUSEUMS, ETC.	TOTAL 2.—EDUCATION.	(1) & (2) Establish-ment and contin-gencies.	(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	5,971	3,06,431	..	6	5,423	..	..	5,423	3,95,464	155	135	..	290
2	Rohtak	11,000	3,59,984	..	..	6,524	..	..	6,524	4,82,709	232	587	..	819
3	Gurgaon	1,027	3,67,097	..	3	3,197	3,512	..	6,709	3,51,948	1,649	..	309	2,048	
4	Karnal	726	2,45,832	1	12	4,124	..	..	4,124	3,46,697	111	534	..	645
5	Ambala	914	2,14,238	21	10	3,015	..	..	3,045	3,09,138	949	375	..	1,324
6	Simla	15	47,090	..	..	402	..	..	402	57,482	101	..	..	101
7	Kangra	1,069	4,11,355	..	161	..	..	..	..	4,73,794	264	3,494	..	3,758
8	Hoshiarpur	839	4,19,756	..	20	..	..	..	460	5,44,114	536	645	..	1,181
9	Jullundur	3,619	3,62,094	..	..	..	460	..	..	4,92,838	..	..	..	..
10	Ludhiana	812	3,05,780	207	3	..	25	..	25	3,82,202	296	..	..	296
11	Ferozepore	1,963	3,04,891	3,018	843	..	..	..	..	3,78,268	282	450	..	732
12	Lahore	2,851	3,02,292	..	8	..	1,943	..	..	3,41,729	377	..	..	377
13	Amritsar	1,111	3,11,681	..	..	..	..	..	..	3,97,940	..	118	..	118
14	Gurdaspur	1,930	3,20,509	1	..	4,067	..	..	4,067	3,87,935	151	240	..	391
15	Sialkot	661	3,49,507	..	..	..	500	..	..	4,67,882	268	100	..	368
16	Gujranwala	261	2,73,865	..	..	6,413	105	..	6,518	3,67,467	446	110	..	556
17	Sheikhupura	628	2,62,417	..	..	5,057	..	..	5,057	3,73,955	..	..	..	..
18	Gujrat	712	2,65,168	310	215	..	600	..	600	3,51,999	219	635	..	854	
19	Shahpur	3,170	3,58,341	472	67	..	300	..	300	4,74,992	297	869	..	1,166	
20	Jhelum	2,155	3,89,999	..	2	..	..	..	..	4,22,097	..	..	..	..
21	Rawalpindi .. .. .	..	4,44,142	206	..	3,172	..	..	2,883	4,85,748	188	..	..	188
22	Attock	668	3,24,298	..	2	..	..	..	..	3,26,903	1,277	..	..	1,277
23	Mianwali	586	2,59,666	..	..	..	20	..	20	3,03,825	1,000	642	..	1,642
24	Montgomery	2,046	4,00,924	25	..	..	..	..	..	5,25,557	364	..	..	364
25	Lyallpur	1,299	4,72,050	427	33	6,388	1,530	..	7,918	8,95,499	72	420	..	492	
26	Jhang	5,187	2,86,650	..	2	..	130	..	130	3,45,675	317	..	45	362	
27	Multan	346	2,73,693	..	..	3,526	..	..	3,526	3,68,597	75	655	..	730
28	Muzaffargarh	1,467	2,34,788	3	..	3,579	..	..	3,579	2,99,618	517	..	..	517
29	Dera Ghazi Khan	102	3,55,867	..	1	..	..	..	..	3,90,033	..	645	..	645
	Total for the year 1929-30	53,735	92,30,405	4,691	1,388	57,800	9,125	..	66,925	1,17,46,105	10,143	10,654	444	21,241	
	Total for the previous year	32,508	84,59,699	6,236	1,309	55,268	13,027	26	68,321	1,11,46,186	8,130	8,967	118	17,215	

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	III.—MEDICAL—CONCLUDED.							3.—MEDICAL—CONCLUDED.							
		C.—CONTRIBUTIONS.					D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	B.—HOSPITALS AND DISPENSARIES.				C.—CHARGES FOR LUNATICS.	D.—CHARGES FOR LEPROS.	E.—ANTI-RABIC TREATMENT OF PAUPERS.	TOTAL 3.—MEDICAL.
		(1) From Government.			(2) Other contributions.	Total C.—CONTRIBUTIONS.			(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	Total B.—HOSPITALS AND DISPENSARIES.				
		(a) For original works.	(b) Others.	Total (1) Contributions from Government.												
1	2	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	48,735	62,674	1,11,409	499	1,11,908	38	1,11,952	82,809	10,512	46,607	1,39,928	2,340	..	46	1,42,604
2	Rohtak	7,000	27,351	34,351	4,760	39,111	258	39,369	67,049	7,986	17,083	92,118	1,488	..	364	94,789
3	Gurgaon	27,000	51,285	78,285	570	78,855	157	79,015	68,210	32,250	31,531	1,31,991	2,852	..	981	1,37,872
4	Karnal	23,750	35,083	58,833	1,582	60,415	1,924	62,352	83,511	11,920	20,806	1,16,237	1,693	..	250	1,18,825
5	Ambala	8,900	21,493	30,393	20	30,413	163	30,607	48,004	8,495	18,349	74,848	1,361	..	112	77,645
6	Simla .. .. .	..	6,030	6,030	..	6,030	16	6,046	6,426	400	..	6,826	106	..	..	7,033
7	Kangra	25,500	10,454	35,954	15,086	51,040	576	51,777	1,16,260	9,611	45,025	1,70,896	2,430	..	262	1,77,346
8	Hoshiarpur	8,100	21,355	29,455	893	30,348	274	30,642	1,04,533	1,950	15,242	1,21,725	1,416	..	..	1,24,322
9	Jullundur	8,100	14,780	22,880	400	23,280	819	24,099	53,757	9,204	9,701	72,662	640	..	100	73,402
10	Ludhiana	10,800	6,178	16,978	649	17,627	171	18,008	52,849	3,674	11,804	68,327	1,445	..	273	70,341
11	Ferozepore	18,900	65,600	84,500	6,109	90,609	1,396	95,866	1,13,729	5,095	38,602	1,57,426	3,506	..	88	1,61,752
12	Lahore	13,105	35,973	49,078	600	49,678	112	49,798	69,550	4,676	27,909	1,02,135	5,896	..	14	1,08,422
13	Amritsar	16,200	26,993	43,193	5,323	48,516	144	48,660	61,798	2,847	23,991	88,636	3,290	..	42	92,086
14	Gurdaspur .. .. .	..	140	140	3,522	3,662	84	3,747	41,090	5,605	4,104	50,799	3,002	..	34	54,226
15	Sialkot	13,500	30,000	43,500	581	44,081	307	44,388	69,179	4,508	12,128	85,815	5,011	..	224	91,418
16	Gujranwala .. .. .	..	23,260	23,260	889	24,149	10	24,159	51,189	10,656	5,859	67,704	1,952	..	19	70,231
17	Sheikhupura	8,100	16,961	25,061	735	25,796	86	25,882	72,879	2,550	16,076	91,505	2,218	..	..	93,723
18	Gujrat .. .. .	..	27,695	27,695	626	28,321	45	28,891	66,465	5,911	3,503	75,879	3,222	..	5	79,960
19	Shahpur	3,678	9,385	13,063	1,466	14,529	3,047	18,115	69,593	3,191	25,066	97,850	..	..	529	99,545
20	Jhelum .. .. .	..	24,670	24,670	640	25,310	320	25,632	51,727	2,435	981	55,143	3,195	..	10	58,348
21	Rawalpindi	4,800	22,850	27,650	..	27,650	2,067	29,923	49,530	1,335	7,473	58,338	931	231	..	59,688
22	Attock	21,941	56,273	78,214	2,656	80,870	255	81,127	71,686	14,930	27,640	1,14,256	1,381	..	50	1,16,964
23	Mianwali	20,800	29,793	50,593	..	50,593	307	50,900	55,151	683	14,832	70,666	431	..	50	72,789
24	Montgomery	18,900	59,784	78,684	..	78,684	96	78,805	72,671	6,916	34,910	1,14,497	1,050	..	..	1,15,911
25	Lyallpur	16,200	27,417	43,617	16,813	60,430	203	61,093	1,46,340	4,940	41,679	1,92,959	1,437	..	74	1,94,962
26	Jhang	1,737	33,100	34,837	1,010	35,847	79	35,928	60,433	9,320	2,765	72,518	182	..	..	73,062
27	Multan	8,100	29,711	37,811	956	38,767	45	38,812	81,857	10,398	25,334	1,17,789	1,006	..	75	1,19,600
28	Muzaffargarh .. .. .	..	15,820	15,820	2,239	18,059	796	18,858	49,747	12,254	2,840	64,841	554	..	..	65,912
29	Dera Ghazi Khan	1,970	9,562	11,532	1,630	13,162	373	13,536	71,969	1,781	12,798	86,548	828	..	..	88,021
Total for the year 1929-30		3,35,816	7,93,570	11,29,386	70,254	11,99,640	14,168	12,10,887	20,09,991	2,06,033	5,44,828	27,60,862	54,863	231	3,602	28,40,799

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	IV.—PUBLIC HEALTH.							4.—PUBLIC HEALTH.							E.—BURNING AND BURIAL OF PAUPERS.		
		A.—SANITATION TAX.		C.—CONTRIBUTIONS—conold.					A.—DIRECTION.			D.—SANITATION.						
		B.—FEES.	(1) From Government.							(1) & (2) Establish-ment and contin-gencies.	(3) Works.	Total A.—DIRECTION.	B.—VACCINATION—(1) AND (2) ESTAB-LISHMENT AND CONTINGENCIES.	C.—PLAQUE AND OTHER EPIDEMICS (1) AND (2) ESTAB-LISHMENT AND CONTINGENCIES.	(1) & (2) Establish-ment and contin-gencies.		Total D.—SANITATION.	
			(a) For Sanitary original works.	(b) For combating epidemic dis-eases.	(c) For maternity and child wel-fare.	(d) For other pur-poses.	Total (1) Contri-butions from Government.	(1) & (2) Establish-ment and contin-gencies.	(3) Works.						(1) & (2) Establish-ment and contin-gencies.			(3) Works.
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 .. .. .	..	..	..	125	..	..	125	3,145	..	3,145	9,340	4,419	1,243	..	1,243
2	Rohtak .. .. .	..	..	..	..	625	1,032	1,657	3,280	..	3,280	6,943	12,788	3,411	5,956	9,367
3	Gurgaon	3,342	..	..	888	..	..	888	3,110	5	3,110	11,514	1,401	7,985	..	7,985
4	Karnal	1,249	..	..	317	..	125	442	3,079	..	3,079	7,399	6,472	153	8,314	4,788
5	Ambala .. .. .	..	..	6,354	..	615	271	7,240	3,024	..	3,024	8,341	9,853	2,689	..	11,003
6	Simla .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	426	10,114	10,540
7	Kangra	178	..	4,209	8,998	..	225	13,432	3,030	105	3,135	8,911	9,828	4,437	4,437	4,437		
8	Hoshiarpur .. .. .	..	..	..	..	..	150	150	1,712	..	1,712	7,028	9,695	..	..	..
9	Jullundur .. .. .	..	..	..	..	..	..	2,556	9,463	..	9,463	6,763	7,139	..	..	1,679
10	Ludhiana .. .. .	..	..	..	..	..	132	132	2,918	..	2,918	6,770	6,728	..	1,679	1,074
11	Ferozepore .. .. .	..	..	..	528	..	..	528	6,137	182	6,319	9,797	14,665	1,074	..	626
12	Lahore .. .. .	..	..	6,041	37	..	..	6,078	9,877	..	9,877	5,877	9,560	..	4,097	4,097
13	Amritsar .. .. .	..	..	..	..	948	209	1,157	2,725	4,985	7,710	8,227	14,314	..	2,500	2,500
14	Gurdaspur .. .. .	..	..	..	2,225	..	..	2,225	2,473	777	3,250	7,105	11,810	3,091	6,884	9,975
15	Sialkot .. .. .	..	..	..	..	..	150	709	2,695	..	2,695	7,933	6,445	..	76	76
16	Gujranwala	321	..	..	..	..	276	276	2,598	..	2,598	7,651	4,395	..	..	..
17	Sheikhupura	62	..	..	..	..	468	468	1,711	..	1,711	5,516	7,929	..	..	5,227
18	Gujrat .. .. .	..	..	..	..	..	..	..	2,508	..	2,508	7,887	3,605	..	..	1,590
19	Shahpur .. .. .	..	..	..	..	..	125	125	1,965	..	1,965	7,289	6,889	545	1,045	2,125
20	Jhelum .. .. .	..	..	..	650	..	..	650	2,329	..	2,329	4,292	4,489	..	1,942	1,942
21	Rawalpindi .. .. .	..	..	..	..	..	180	180	2,882	938	2,882	5,389	4,642	..	..	..
22	Attock .. .. .	..	..	..	..	..	225	225	1,443	..	1,443	4,415	1,683	879	20,349	21,228
23	Mianwali .. .. .	..	..	18,181	1,193	..	217	19,591	1,443	..	1,443	10,997	11,271	2,190	..	2,190
24	Montgomery .. .. .	..	..	..	1,725	..	..	1,725	2,445	..	2,445	11,008	10,476	1,663	..	1,663
25	Lyallpur	239	..	..	..	..	366	366	3,717	..	3,717	11,008	10,476	..	69	69
26	Jhang .. .. .	..	..	..	..	..	125	125	1,354	..	1,354	6,137	2,621	..	707	707
27	Multan	705	..	..	..	..	125	125	2,064	..	2,064	8,129	2,151	..	..	..
28	Muzaffargarh .. .. .	..	..	..	..	..	524	524	2,052	..	2,052	5,594	3,358	..	..	34
29	Dera Ghazi Khan	215	..	..	..	..	285	285	1,218	..	1,218	7,334	3,256	34	..	..
	Total for the year 1929-30	6,311	..	34,785	16,686	5,303	5,210	61,984	86,894	6,992	93,886	2,09,262	1,95,181	44,777	61,388	1,06,165		
	Total for the previous year	7,882	..	64,122	19,056	4,616	8,582	96,376	78,980	2,792	81,772	1,97,016	1,85,597	37,989	1,37,309	1,75,298		

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	IV.—PUBLIC HEALTH—CONCLUDED.							4.—PUBLIC HEALTH—CONCLUDED.										
		C.—CONTRIBUTIONS—concl'd.					D.—MISCELLANEOUS.	IV.—PUBLIC HEALTH.	F.—MATERNITY AND CHILD WELFARE.						TOTAL 4—PUBLIC HEALTH.				
		(2) Other contributions.				Total C.—CONTRIBUTIONS.			(1) Establishments.			(2) Contingencies.	(3) Works.			Total F.—MATERNITY AND CHILD WELFARE.			
		(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.				(a) Salary.	(b) Travelling allowance.	(c) Other allowances and honoraria.		(d) Provident fund contributions.	Total (1) Establishment.			(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.
1	Hissar .. ..	..	..	..	..	125	50	175	..	..	..	..	..	..	..	..	..	..	18,247
2	Rohtak .. ..	..	..	..	..	1,657	..	1,657	1,554	..	..	..	..	..	..	..	..	1,894	34,377
3	Gurgaon .. ..	..	399	1,788	2,187	3,075	32	6,449	..	..	..	..	..	..	..	..	..	..	24,010
4	Karnal .. ..	..	..	216	216	658	169	2,076	..	..	..	..	..	1,000	..	..	..	1,000	22,830
5	Ambala	1,000	..	140	1,140	8,380	132	8,512	..	..	..	..	..	..	..	..	..	..	32,286
6	Simla .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7	Kangra	1,322	..	..	1,322	14,754	134	15,066	..	..	..	..	..	..	..	..	..	..	32,421
8	Hoshiarpur ..	..	..	245	245	395	30	425	..	..	..	..	..	..	..	..	..	..	22,884
9	Jullundur ..	..	..	..	..	2,556	79	2,635	..	..	..	..	..	..	..	..	..	..	23,365
10	Ludhiana ..	..	..	105	105	237	355	592	..	..	..	..	..	2,148	..	..	..	2,148	20,353
11	Ferozepore ..	..	..	..	..	528	23	551	..	..	..	..	..	..	..	..	..	..	31,894
12	Lahore .. ..	..	..	..	..	6,078	121	6,199	..	..	..	..	..	..	..	..	..	..	26,048
13	Amritsar ..	30	..	..	30	1,187	73	1,260	2,236	37	..	..	27	2,300	703	..	..	3,003	37,351
14	Gurdaspur ..	..	..	186	186	2,411	6	2,417	..	..	..	..	..	..	..	..	..	..	24,760
15	Sialkot .. ..	..	..	..	..	709	612	1,321	..	..	..	..	..	..	..	..	..	..	27,048
16	Gujranwala ..	..	..	..	..	276	196	793	..	..	..	..	..	..	..	..	..	..	14,857
17	Sheikhupura ..	..	..	..	..	468	216	746	..	..	..	..	..	..	..	..	..	..	15,319
18	Gujrat .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,227
19	Shahpur	4,245	..	..	4,245	4,370	209	4,579	..	..	..	..	..	..	..	..	..	..	17,733
20	Jhelum .. ..	..	..	..	..	650	66	716	..	..	..	..	..	..	..	..	..	..	13,308
21	Rawalpindi ..	..	..	..	..	180	..	180	..	..	..	..	..	..	..	..	..	..	13,800
22	Attock .. ..	..	..	..	..	225	209	434	898	..	..	..	898	..	..	..	..	898	13,861
23	Mianwali .. ..	..	..	..	..	19,591	23	19,614	..	..	..	..	..	..	..	..	..	..	28,769
24	Montgomery ..	..	..	..	..	1,725	244	1,969	..	..	..	..	..	..	..	..	..	..	27,144
25	Lyalpur .. ..	..	..	..	..	366	249	854	..	..	..	..	..	..	..	..	..	..	27,138
26	Jhang .. ..	..	..	..	..	125	3	128	..	..	..	..	..	..	..	..	..	..	10,261
27	Multan .. ..	..	..	..	..	125	18	848	..	..	..	..	..	1,000	..	..	..	1,000	14,144
28	Muzaffargarh ..	..	..	..	..	524	51	575	..	..	..	..	..	..	..	..	..	..	11,061
29	Dera Ghazi Khan ..	..	..	75	75	360	93	668	..	..	..	..	..	..	..	..	..	..	12,022
	Total for the year 1929-30	6,597	399	2,755	9,751	71,735	3,393	81,439	4,688	37	..	27	4,752	5,191	..	..	..	9,943	6,16,518
	Total for the previous year	3,760	..	3,509	6,969	1,03,345	4,667	1,15,804	3,870	496	..	..	3,305	2,753	..	..	..	6,008	6,47,530

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	V.— VETERINARY AND STOCK-BREEDING.							5.—VETERINARY AND STOCK-BREEDING.				
		(1) Fees and sale of medicines.	(2)—Contributions.				(3) Miscellaneous.	Total A.—VETERINARY HOSPITALS.	A.—VETERINARY HOSPITALS.				
			(a) From Government.						(1) & (2) Establishment and contingencies.	(3) Scholarships.	(4) Works.	Total A.—VETERINARY HOSPITALS.	
			(i) For original works.	(ii) Others.	Total (a) from Gov. comment.	(b) Others.							Total (2) Contributions.
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	439	..	1,400	1,400	..	1,400	106	1,945	9,718	180	6,480	16,378
2	Rohtak .. ..	..	5,000	..	5,000	..	5,000	801	5,801	13,564	499	13,428	27,491
3	Gurgaon	74	..	..	..	..	..	52	126	13,626	300	1,563	15,489
4	Karnal	257	11,854	..	11,854	900	12,754	682	13,693	11,519	300	17,771	29,590
5	Ambala .. ..	..	7,500	..	7,500	400	7,900	80	7,980	8,802	..	11,927	20,729
6	Simla	400	..	2,200	2,200	..	2,200	..	2,600	2,468	..	183	2,651
7	Kangra .. ..	..	..	..	..	250	250	2,734	2,984	9,276	..	10,308	19,584
8	Hoshiarpur .. ..	..	..	..	..	..	250	203	2,033	8,999	180	2,287	11,463
9	Jullundur	357	..	..	..	..	..	45	402	9,612	400	815	10,827
10	Ludhiana	235	..	..	..	20	20	215	470	9,004	..	9,327	18,331
11	Ferozepore	489	5,000	..	5,000	1,000	6,000	100	6,589	9,751	..	16,540	26,291
12	Lahore .. ..	..	..	..	..	..	..	94	94	12,038	136	1,925	14,099
13	Amritsar .. ..	..	4,000	..	4,000	1,500	5,500	43	5,543	9,951	..	327	7,861
14	Gurdaspur	181	..	..	..	..	..	43	43	1,737	..	154	1,737
15	Sialkot	80	5,950	..	5,950	370	6,320	41	222	8,493	240	10,842	19,603
16	Gujranwala	357	2,600	..	2,600	575	3,175	34	6,434	8,521	369	6,495	15,609
17	Sheikhupura .. ..	..	..	..	..	..	..	393	3,925	8,745	..	7,507	18,923
18	Gujrat	21	..	..	..	..	..	27	27	11,416	195	323	7,582
19	Shahpur .. ..	..	3,580	..	3,580	300	3,880	21	7,064	7,064	300	8,084	19,494
20	Jhelum	414	..	..	..	350	350	..	854	4,734	..	8,084	19,494
21	Rawalpindi	1,307	..	..	..	..	..	..	764	8,194	..	1,901	10,095
22	Attock .. ..	..	..	..	..	..	..	..	1,307	9,152	..	1,098	10,250
23	Mianwali .. ..	..	..	..	..	700	700	..	65	65	516	3,461	14,063
24	Montgomery .. ..	..	..	..	..	400	400	..	65	65	..	3,839	10,385
25	Lyallpur	1,138	..	..	..	70	70	..	8	708	..	3,461	14,063
26	Jhang .. ..	..	1,500	..	1,500	..	1,500	..	8	708	..	2,195	10,805
27	Multan .. ..	..	..	1,500	1,500	1,280	2,780	..	47	8,610	..	2,195	10,805
28	Muzaffargarh .. ..	..	..	..	..	..	..	140	447	8,610	..	2,195	10,805
29	Dera Ghazi Khan .. ..	..	12,750	..	12,750	216	12,966	70	140	22,312	720	1,284	24,316
								140	1,348	22,312	720	1,284	24,316
								70	70	70	..	4,562	14,405
								94	1,594	9,843	..	10,014	21,530
								94	1,594	9,843	..	10,014	21,530
								3,749	6,529	11,516	..	5,784	13,244
								265	265	6,800	660	5,784	13,244
								353	13,319	6,561	268	10,977	17,806
	Total for the year 1929-30 ..	5,749	59,734	5,100	64,834	8,331	73,165	11,225	90,139	2,83,294	5,744	1,80,518	4,69,556
	Total for the previous year	4,897	99,185	2,600	1,01,785	8,061	1,10,746	10,263	1,25,906	2,69,572	5,278	2,50,474	5,25,324

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	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) Establishment and contingencies.	(3) Purchase of stallions.	(4) Works.	Total B.—HORSE AND MULE-BREEDING.
			(a) From Government.			(b) Others.	Total (2)—Contributions.						
189	(i) For original works.	(ii) For purchase of stallions.	Total (a) from Government.	193	194			195	196	197	198	199	200
2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar .. .. .	..	..	..	..	..	..	..	..	..	..	..
2	Rohtak .. .. .	..	..	..	..	..	..	..	..	..	..	..
3	Gurgaon .. .. .	..	..	..	..	..	..	..	..	..	..	..
4	Karnal	256	..	..	..	..	..	..	..	..	..	..
5	Ambala .. .. .	..	..	..	..	..	..	..	..	..	..	..
6	Simla .. .. .	..	..	..	..	..	..	..	..	..	..	..
7	Kangra .. .. .	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur .. .. .	..	..	..	..	..	..	..	..	..	..	..
9	Jullundur .. .. .	..	..	..	..	..	..	..	..	..	..	..
10	Ludhiana .. .. .	..	..	..	..	..	..	..	..	..	..	..
11	Ferozepore .. .. .	..	..	..	..	703	703	..	..	..	..	..
12	Lahore .. .. .	..	..	..	..	..	..	..	..	..	..	..
13	Amritsar .. .. .	..	..	..	..	..	..	..	..	..	..	..
14	Girdaspur .. .. .	..	..	..	..	..	..	..	..	..	..	..
15	Sialkot .. .. .	..	..	..	..	..	..	..	..	..	..	..
16	Gujranwala .. .. .	..	..	..	..	..	..	..	..	..	..	..
17	Sheikhupura .. .. .	..	..	..	..	..	..	..	..	..	..	..
18	Gujrat .. .. .	..	..	..	..	..	..	..	..	..	..	..
19	Shahpur .. .. .	..	..	..	..	..	..	..	..	..	..	..
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 1929-30..	256	703	703	46	1,005	1,51,342	9,884	9,632	1,70,858
	Total for the previous year	481	1,414	200	1,614	106	1,720	..	2,201	1,56,003	12,677	13,225	1,81,905

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.										5—VETERINARY AND STOCK-BREEDING—CONCLUDED.									
		C.—CATTLE-BREEDING.										TOTAL V.—VETERINARY AND STOCK-BREEDING.	C.—CATTLE-BREEDING.				D.—SHEEP AND GOAT-BREEDING				TOTAL 5.—VETERINARY AND STOCK-BREEDING.
		(1) Sale of bulls and cows.	(2) Stud fees.	(3) Contributions.				(4) Miscellaneous.	Total C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.	(1) & (2) Establishment and contingencies.		(3) Purchase of cow 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.		
				(a) From Government.	(b) Others.	Total (3)—Contributions.	(i) For Original Works.													(ii) Others.		Total (a) from Govern-ment.	(b) Others.
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 .. .. .	..	..	..	5,000	5,000	..	5,000	73	5,073	..	7,032	931	8,000	..	8,931	..	..	..	..	31,089
2	Rohtak .. .. .	..	..	..	16,500	16,500	..	16,500	..	16,500	..	22,301	..	26,136	..	26,136	..	..	..	..	60,077
3	Gurgaon	1,378	..	..	..	..	..	..	51	1,429	..	1,555	86	..	..	86	..	..	..	..	21,280
4	Karnal .. .. .	..	..	..	..	..	509	509	..	509	..	14,458	985	10,000	..	10,985	..	..	..	..	51,631
5	Ambala .. .. .	..	..	..	..	..	635	635	..	635	..	8,615	280	3,750	..	4,030	..	..	..	..	31,581
6	Simla .. .. .	..	..	..	..	..	..	..	..	..	..	2,600	..	..	..	..	..	..	..	..	2,651
7	Kangra .. .. .	..	..	..	..	..	..	..	..	..	..	2,984	197	..	..	197	14	1,073	..	1,087	22,696
8	Hoshiarpur .. .. .	..	139	..	..	..	..	..	..	139	..	342	1,306	5,000	..	6,306	..	..	..	..	22,606
9	Jullundur .. .. .	..	..	..	..	..	..	..	..	..	..	402	334	4,741	..	5,075	..	..	..	..	22,061
10	Ludhiana .. .. .	..	..	..	..	..	..	..	..	..	..	470	902	5,000	..	5,902	..	..	..	..	31,768
11	Ferozepore .. .. .	..	..	..	..	..	..	..	96	96	..	7,388	1,005	7,926	..	8,931	..	..	..	..	41,090
12	Lahore .. .. .	..	..	..	..	..	..	..	..	..	..	94	..	5,273	..	5,273	..	..	..	..	27,436
13	Amritsar .. .. .	..	..	..	..	..	..	..	1,500	1,500	..	7,043	469	5,000	..	5,469	..	..	..	..	30,472
14	Gurdaspur .. .. .	..	..	..	..	..	..	..	..	..	..	222	233	3,000	..	3,233	..	..	..	..	20,574
15	Sialkot .. .. .	..	..	..	..	..	..	..	..	..	..	6,434	1,429	2,250	..	3,679	..	..	..	..	29,668
16	Gujranwala .. .. .	..	..	..	..	..	..	..	..	..	..	3,925	372	2,500	..	2,872	..	..	..	..	21,421
17	Sheikhupura .. .. .	..	..	..	..	..	..	..	..	..	..	27	541	4,500	..	5,041	..	..	..	..	32,248
18	Gujrat .. .. .	..	..	..	..	..	..	..	197	197	..	218	1,950	..	1,950	..	..	..	..	..	11,350
19	Shahpur .. .. .	..	..	..	2,560	2,560	..	2,560	..	2,560	..	7,294	338	3,838	..	4,176	..	..	..	..	32,374
20	Jhelum .. .. .	..	..	..	8,327	8,327	..	8,327	1,030	9,357	..	10,121	305	12,372	..	12,667	..	..	..	..	25,066
21	Rawalpindi .. .. .	..	..	..	9,000	9,000	..	9,000	..	9,000	..	10,307	13,152	..	13,152	..	..	..	..	..	29,921
22	Attock .. .. .	..	..	..	10,000	10,000	..	10,000	..	10,000	..	10,065	..	18,263	..	18,263	..	..	..	..	34,262
23	Mianwali .. .. .	..	..	..	12,000	12,000	84	12,084	580	12,664	4	13,408	578	17,223	..	17,801	..	..	..	..	36,808
24	Montgomery .. .. .	..	..	..	..	..	..	..	..	..	..	447	27	3,000	..	3,027	..	..	..	..	21,632
25	Lyallpur .. .. .	..	..	..	..	..	..	..	..	..	..	1,348	347	3,572	..	3,919	..	..	..	..	37,765
26	Jhang .. .. .	..	..	..	..	..	..	..	..	..	..	1,594	1,684	964	..	2,648	..	..	..	..	21,887
27	Multan .. .. .	..	..	..	..	..	..	..	..	..	..	6,529	34	..	..	34	..	..	..	..	27,353
28	Muzaffargarh .. .. .	..	..	..	..	..	..	..	..	..	..	265	766	..	..	766	..	..	..	..	18,792
29	Dera Ghazi Khan .. .. .	..	..	..	..	..	..	..	..	..	..	13,319	3,251	..	..	3,251	..	..	..	..	27,752
Total for the year 1929-30 ..		1,378	139	..	63,387	63,387	1,228	64,615	3,527	69,659	4	1,60,807	31,502	1,52,308	..	1,83,810	14	1,073	..	1,087	8,25,311
Total for the previous year ..		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

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	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.
						(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.	(ii) Repairs.	Total (b) Other roads.				
1	2	221	222	223	224	225	226	227	228	229	230	231	232	233	234
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissaf	8,387	..	..	8,387	17,757	..	17,757	5,788	9,446	15,234	..	..	..	15,234
2	Rohtak	32,498	29,444	..	61,942	18,884	..	18,884	..	77,523	77,523	..	..	..	77,523
3	Gurgaon	9,756	15,568	..	25,324	26,079	1	26,080	..	28,089	28,089	..	..	..	28,089
4	Karnal	3,280	4,963	..	8,243	18,130	25	18,155	5,394	20,274	25,668	..	9,041	9,041	34,709
5	Ambala	96,558	..	..	96,558	22,736	6,082	28,818	215	83,843	84,058	..	9,084	9,084	93,142
6	Simla .. ..	..	..	489	489	2,653	..	2,653	..	..	..	..	..	..	..
7	Kangra	6,577	..	6,200	12,777	23,242	..	23,587	..	..	..	..	..	..	..
8	Hoshiarpur ..	30,143	..	..	30,143	17,949	..	17,949	..	32,399	32,399	..	10,943	10,943	43,342
9	Jullundur ..	46,466	6,750	..	53,216	15,325	509	15,834	..	1,12,179	1,12,179	..	..	..	1,12,179
10	Ludhiana	40,266	..	..	40,266	11,374	..	11,374	..	69,494	69,494	..	13,574	13,574	83,068
11	Ferozepore ..	52,829	8,909	256	61,994	20,509	723	21,232	1,997	1,31,139	1,33,136	..	6,635	6,635	1,39,771
12	Lahore	19,916	3,221	..	23,137	16,208	..	16,208	6,546	30,114	36,660	..	..	..	36,660
13	Amritsar	17,760	..	..	17,760	20,172	..	20,172	..	43,835	43,835	..	1,794	1,794	45,629
14	Gurdaspur ..	14,539	7,334	..	21,873	17,190	..	17,190	..	..	..	..	32,230	32,230	32,230
15	Sialkot	7,941	12,000	2,694	22,635	20,578	..	20,578	11,667	..	11,667	..	2,644	2,644	14,311
16	Gujranwala ..	3,497	..	..	3,497	18,180	214	18,394	..	3,746	3,746	..	3,439	3,439	7,185
17	Sheikhupura ..	4,722	..	..	4,722	13,837	..	13,837	..	11,634	11,634	..	..	..	11,634
18	Gujrat	10,627	4,985	..	15,612	13,646	..	13,646	22,807	32,898	55,705	..	..	..	55,705
19	Shahpur	47,504	..	..	47,504	30,257	277	30,534	24,598	32,244	56,842	..	..	..	56,842
20	Jhelum	28,678	..	135	28,813	10,867	..	10,867	..	3,737	3,737	..	2,460	2,460	6,197
21	Rawalpindi ..	49,150	..	..	49,150	13,686	..	13,686	..	22,618	22,618	..	..	..	22,618
22	Attock	14,714	6,821	360	21,895	14,581	..	14,581	..	3,822	3,822	..	1,051	1,051	4,873
23	Mianwali	4,965	6,964	419	12,348	9,419	127	9,546	..	1,318	1,318	..	596	596	1,914
24	Montgomery ..	12,729	..	12	12,741	19,411	..	19,411	560	34,437	34,997	..	..	..	34,997
25	Lyallpur .. ..	..	269	..	269	33,503	487	33,990	..	1,85,682	1,85,682	..	..	..	1,85,682
26	Jhang	6,474	12,411	296	19,181	15,297	..	15,297	..	2,662	2,662	..	1,106	1,106	3,768
27	Multan	23,664	9,000	142	32,806	27,426	102	27,528	20,467	16,107	36,574	..	1,328	1,328	37,902
28	Muzaffargarh ..	..	..	30,468	30,468	9,975	..	10,895	..	..	..	..	1,508	1,508	1,508
29	Dera Ghazi Khan ..	22,287	..	..	22,287	19,674	..	19,674	..	..	..	..	1,249	1,249	1,249
Total for the year 1929-30		6,15,927	1,28,639	41,471	7,86,037	5,18,545	9,812	5,28,357	1,00,039	9,89,240	10,89,279	..	98,682	98,682	11,87,961
Total for the previous year		6,10,143	5,17,465	50,814	11,78,422	5,15,570	8,443	5,24,013	3,87,633	11,58,078	15,45,711	2,936	1,38,544	1,41,480	16,87,191

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	VI.—DISTRICT WORKS—CONCLUDED.					6.—DISTRICT WORKS—CONCLUDED.										
		A.—CONTRIBUTIONS—concl'd.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	TOTAL VI.—DISTRICT WORKS.	B.—ROADS—concluded.									
		(2) Other contribution.	Total A.—CONTRIBUTIONS.					(2) Unmetalled.					Total (2) Unmetalled.	(3) Interest on loans.	Total B.—ROADS.	TOTAL 6.—DISTRICT WORKS.	
								(a) Main roads.		(b) Other roads.							
1	2	235	236	237	238	239	240	(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.	(ii) Repairs.	Total (b) other roads.	247	248	249	250
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	6	8,393	..	667	..	9,060	20,984	7,094	28,078	..	1,660	1,660	29,738	..	44,972	62,729
2	Rohtak	..	61,942	..	2	..	61,944	53,905	..	53,905	..	..	..	53,905	..	1,31,428	1,50,312
3	Gurgaon	575	25,899	..	508	..	26,407	17,174	2,388	19,562	..	..	..	19,562	..	47,651	73,731
4	Karnal	799	9,042	..	1,732	..	10,774	16,555	4,000	20,555	..	9,897	9,897	30,452	..	65,161	83,316
5	Ambala	7,525	1,04,083	..	1,794	..	1,05,877	607	37,664	38,271	..	4,945	4,945	43,216	..	1,36,358	1,65,176
6	Simla	..	489	..	..	..	489	..	..	..	..	..	..	..	..	..	2,653
7	Kangra	..	12,777	..	207	..	12,984	8,111	38,461	46,572	..	20,404	20,404	66,976	..	66,976	90,563
8	Hoshiarpur	130	30,273	..	527	..	30,800	..	52,022	52,022	..	7,147	7,147	59,169	..	1,02,511	1,20,460
9	Jullundur	..	53,216	..	70	..	53,286	..	22,899	22,899	..	..	..	22,899	..	1,35,078	1,50,912
10	Ludhiana	..	40,266	..	738	..	41,004	..	6,944	6,944	..	..	..	6,944	..	90,012	1,01,386
11	Ferozepore	920	62,914	856	1,039	..	64,809	53,698	2,583	56,281	1,577	6,873	8,450	64,731	..	2,04,502	2,25,734
12	Lahore	253	23,390	..	497	..	23,887	17,995	4,629	22,624	..	6,404	6,404	29,028	..	65,688	81,896
13	Amritsar	4,000	21,760	..	892	..	22,652	8,956	15,877	24,833	245	5,937	6,182	31,015	..	76,644	96,816
14	Gurdaspur	33	21,906	..	121	..	22,027	16,086	24,808	40,894	..	11,550	11,550	52,444	..	84,674	1,01,864
15	Sialkot	..	22,635	515	1,451	..	24,601	32,681	24,289	56,970	4,485	11,196	15,681	72,651	..	86,962	1,07,540
16	Gujranwala	50	3,547	..	1,301	..	4,848	..	12,698	12,698	..	6,162	6,162	18,860	..	26,045	44,439
17	Sheikhupura	..	4,722	..	855	..	5,577	27,580	13,997	41,577	..	9,248	9,248	50,825	..	62,459	76,296
18	Gujrat	..	15,612	..	..	..	15,612	..	27,417	27,417	..	..	..	27,417	..	83,122	96,768
19	Shahpur	2,517	50,021	..	2,888	..	52,909	..	62,025	62,025	..	6,461	6,461	68,486	14,630	1,39,958	1,70,492
20	Jhelum	..	28,813	..	581	..	29,394	..	17,988	17,988	..	5,528	5,528	23,516	..	29,713	40,580
21	Rawalpindi	..	49,150	..	17,208	..	66,358	..	63,908	63,908	..	..	..	63,908	..	86,526	1,00,212
22	Attock	452	22,347	..	320	..	22,667	12,234	8,573	20,807	1,977	5,664	7,641	28,448	..	33,321	47,902
23	Mianwali	..	12,348	..	196	..	12,544	..	5,402	5,402	8,088	2,710	10,798	16,200	..	18,114	27,660
24	Montgomery	60	12,801	..	3,498	..	16,299	3,357	16,010	19,367	..	..	..	19,367	..	54,364	73,775
25	Lyalpur	..	269	28	669	..	966	100	40,605	40,705	..	..	..	40,705	..	2,26,387	2,60,377
26	Jhang	..	19,181	..	288	..	19,469	18,085	11,586	29,671	534	1,351	1,885	31,556	..	35,324	50,621
27	Multan	..	32,806	255	1,846	..	34,407	16,228	21,824	38,052	..	7,842	7,842	45,894	..	83,796	1,11,324
28	Muzaffargarh	..	30,468	..	922	..	31,390	..	8,849	8,849	..	8,849	8,849	10,357	..	10,357	21,252
29	Dera Ghazi Khan	..	22,287	4	1,209	..	23,500	8,948	8,995	17,943	17,259	19,031	36,290	54,233	..	55,482	75,156
	Total for the year 1929-30.	17,320	8,03,357	1,658	41,526	..	8,46,541	3,33,284	5,54,686	8,87,970	34,165	1,58,859	1,93,024	10,80,994	14,630	22,83,585	28,11,942
	Total for the previous year	11,624	11,90,046	2,655	26,607	..	12,19,308	2,45,782	4,56,898	7,02,680	39,262	2,70,254	3,09,516	10,12,196	7,592	27,06,979	32,30,992

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	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 8.—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	Hissar	6,61,854	..	50,000	8,440	58,440	7,12,819	..	..	12,099	12,099
2	Rohtak	7,75,128	49,193	..	..	49,193	8,99,225	..	..	..	..
3	Gurgaon	6,74,350	..	..	1,00,000	1,00,000	6,79,153	..	..	78,342	78,342
4	Karnal	6,83,544	..	..	..	..	6,95,143	..	..	..	..
5	Anbala	6,59,355	..	..	..	..	7,19,538	..	1,000	..	1,000
6	Simla	64,385	..	..	..	..	75,822	..	..	..	..
7	Kangra	8,20,370	..	..	..	..	8,55,192	..	..	..	..
8	Hoshiarpur	8,57,477	..	..	..	..	9,28,001	..	..	..	..
9	Jullundur	7,86,061	6,720	..	..	6,720	8,19,498	..	..	..	..
10	Ludhiana	6,37,587	..	..	..	..	6,60,836	..	..	..	..
11	Ferozepore	9,61,654	..	..	..	..	9,71,783	..	..	..	..
12	Lahore	6,81,928	..	..	..	..	7,12,829	..	..	..	..
13	Amritsar	7,12,054	..	..	..	..	7,29,934	..	..	..	..
14	Gurdaspur	6,46,313	..	..	..	..	6,49,441	..	..	..	..
15	Sialkot	8,39,695	..	..	..	..	8,49,452	..	..	..	..
16	Gujranwala	6,02,746	..	..	..	..	5,82,167	..	..	..	..
17	Sheikhupura	6,51,380	35,000	..	..	35,000	6,37,628	..	..	..	..
18	Gujrat	6,09,136	..	..	..	..	6,18,797	..	..	..	..
19	Shahpur	9,41,331	40,005	..	..	40,005	8,99,528	7,750	55,388	..	63,138
20	Jhelum	6,40,555	..	..	..	..	6,07,290	..	..	..	..
21	Rawalpindi	7,56,902	..	..	..	..	7,35,951	..	..	..	..
22	Attock	6,23,247	..	..	..	..	5,81,060	..	..	..	..
23	Mianwali	4,86,060	..	..	4,446	4,446	5,13,515	..	..	4,446	4,446
24	Montgomery	8,96,765	..	..	..	..	8,52,356	..	..	..	..
25	Lyalpur	15,88,378	..	..	..	..	15,54,346	..	..	..	..
26	Jhang	6,35,586	..	..	..	..	5,69,710	..	..	..	..
27	Multan	7,48,147	..	..	2,500	2,500	7,17,906	..	..	..	..
28	Muzaffargarh	5,05,987	..	..	..	..	4,71,819	..	..	..	..
29	Dera Ghazi Khan	5,68,000	..	..	..	..	6,36,298	..	..	..	..
	Total for the year 1929-30	2,07,20,475	1,30,918	50,000	1,15,386	2,96,304	2,09,37,037	7,750	56,388	94,887	1,59,025
	Total for the previous year	2,04,83,935	3,12,114	1,50,000	..	4,62,114	2,09,86,651	..	61,763	..	61,763

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 1930—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	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 Deparments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	Total A.—STATIONERY AND PRINTING.	(1) General Deparments.	(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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	420	..	420	..	..	80	..	80
2	Rohatak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20,083	..	20,083	..	..	20,435	..	20,435
3	Gurgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,695	..	7,695	..	..	21,919	..	21,919
4	Karnal	721	26	25	102	..	239	1,114	..	..	..	..	..	..	..	11,588	..	12,702	1,114	..	15,380	..	16,494
5	Ambala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,012	..	4,012	..	..	3,678	..	3,678
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	151	..	151	..	..	115	..	115
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Jullundur	..	..	..	..	..	..	..	148	108	26	6	94	28	410	41,146	..	41,556	1,258	..	46,514	..	47,772
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26,501	..	26,501	..	..	25,468	..	25,468
11	Ferozapore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,970	..	4,970	..	..	4,408	..	4,408
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,238	..	10,238	..	..	13,098	..	13,098
13	Amritsar	725	418	154	217	67	200	1,790	..	..	..	..	..	..	..	24,290	..	26,080	1,788	..	11,535	..	13,323
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,782	..	1,782	..	..	104	419	523
15	Sialkot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,532	..	..	1,350	2,134	5,016
16	Gujranwala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,438	..	1,438	..	..	..	..	..
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	237	..	237	1,449	..	46,187	..	47,636
18	Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,444	..	8,444	..	..	1,685	..	1,685
19	Shahpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,661	..	4,661	..	..	2,610	..	2,610
20	Jhelum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	22,879	..	22,879	..	..	10,640	..	10,640
21	Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,289	..	3,289	516	..	1,987	..	2,503
22	Attock	..	..	..	..	..	..	..	..	..	..	..	..	..	..	446	..	446	185	..	41	..	226
23	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,366	..	1,366	..	..	636	..	636
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,932	..	4,932	1,685	1,876	76	..	3,637
25	Lyallpur	..	..	..	..	..	27	27	33	19	60	..	1	1,452	1,565	2,63,831	676	2,66,099	1,290	172	2,13,182	17	2,14,661
26	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	298	..	298	..	..	1,050	..	1,050
27	Multan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20,170	..	20,170	..	..	24,258	..	24,258
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	478	..	478	359	..	..	..	359
29	Dera Ghazi Khan.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,825	11,383	20,208	..	..	8,600	6,080	14,680
	Total for the year 1929-30.	1,440	444	180	319	67	475	2,931	181	127	76	6	95	1,594	2,089	5,02,536	12,059	5,19,615	11,176	2,114	4,82,990	8,650	5,04,930

for the year 1929-30. 240 287 8 1,374 89 1,718 30 131 2,144 4,101 2,78,125 4,327 2,90,570 15,447 4,469 3,08,994 9,051 3,37,961

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 1930—CONCLUDED.

INCOME—CONCLUDED.

EXPENDITURE—CONCLUDED.

Serial No.	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
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
1	Hissar	7,20,714	22,420	7,43,134	7,24,998	18,136	7,24,998	0 14 11	0 2 6
2	Rohtak	8,44,404	1,12,974	9,57,378	9,19,660	37,718	9,19,660	1 2 0	0 3 4
3	Gurgaon	7,82,045	49,591	8,31,636	7,79,414	52,222	7,79,414	1 1 8	0 2 10
4	Karnal	7,01,246	47,644	7,48,890	7,11,637	37,253	7,11,637	0 15 0	0 4 2
5	Ambala	6,60,367	1,32,448	7,92,815	7,24,216	68,599	7,24,216	1 2 8	0 5 2
6	Simla	64,536	18,026	82,562	75,937	6,625	75,937	4 7 1	0 2 10
7	Kangra	8,28,850	85,280	9,14,130	8,63,212	50,918	8,63,212	1 1 4	0 3 7
8	Hoshiarpur	8,57,477	1,50,991	10,08,468	9,28,001	80,467	9,28,001	0 15 9	0 4 7
9	Jullundur	8,34,337	53,561	8,87,898	8,67,270	20,628	8,67,270	1 1 6	0 5 6
10	Ludhiana	6,64,088	1,37,230	8,01,318	6,86,304	1,15,014	6,86,304	1 5 0	0 6 3
11	Ferozepore	9,66,624	28,126	9,94,750	9,76,191	18,559	9,76,191	0 15 8	0 4 7
12	Lahore	6,92,166	1,37,870	8,30,036	7,25,927	1,04,109	7,25,927	0 13 11	0 3 11
13	Amritsar	7,38,134	1,49,943	8,88,077	7,43,257	1,44,820	7,43,257	0 15 2	0 4 4
14	Gurdaspur	6,48,095	46,072	6,94,167	6,49,964	44,203	6,49,964	0 13 2	0 4 5
15	Sialkot	8,39,695	77,705	9,17,400	8,54,468	62,932	8,54,468	1 0 7	0 3 1
16	Gujranwala	6,04,184	1,56,936	7,61,120	5,82,167	1,78,953	5,82,167	1 2 2	0 6 2
17	Sheikhpura	6,86,617	1,76,371	8,62,988	6,85,264	1,77,724	6,85,264	1 2 7	0 9 5
18	Gujrat	6,17,580	67,303	6,84,883	6,20,482	64,401	6,20,482	0 12 8	0 4 9
19	Shahpur	9,85,997	60,555	10,46,552	9,65,276	81,276	9,65,276	1 7 6	0 8 9
20	Jhelum	6,63,434	2,360	6,65,794	6,17,930	47,864	6,17,930	1 5 0	0 3 4
21	Rawalpindi	7,60,191	70,141	8,30,332	7,38,454	91,878	7,38,454	1 5 4	0 2 6
22	Attock	6,23,693	5,507	6,29,200	5,81,286	47,914	5,81,286	1 5 3	0 3 2
23	Mianwali	4,93,372	40,466	5,33,838	5,18,597	15,241	5,18,597	1 8 4	0 3 0
24	Montgomery	9,01,697	68,249	9,69,946	8,55,993	1,13,953	8,55,993	1 4 7	0 7 2
25	Lyallpur	18,54,477	1,19,478	19,73,955	17,69,007	2,04,948	17,69,007	1 11 7	1 0 0
26	Jhang	6,36,884	26,826	6,63,710	5,70,760	92,950	5,70,760	1 3 10	0 6 10
27	Multan	7,70,817	4,00,115	11,70,932	7,42,164	4,28,768	7,42,164	0 15 9	0 7 2
28	Muzaffargarh	5,06,465	47,749	5,54,214	4,72,178	82,036	4,72,178	0 15 0	0 2 9
29	Dera Ghazi Khan	5,88,208	1,46,162	7,34,370	6,50,978	83,392	6,50,978	1 4 0	0 1 11
	Total for the year 1929-30	2,15,36,394	26,38,099	2,41,74,493	2,16,00,992	25,73,501	2,16,00,992	1 1 10	0 5 3
	Total for the previous year	2,12,36,649	28,20,557	2,40,57,205	2,13,86,375	26,70,830	2,13,86,375	1 1 8	0 5 3

Appendix to the Report on the working of district boards in the Punjab for the year 1929-30 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	61,14,638	Education	.. .. 1,06,77,912
Civil Works	26,68,692	Civil Works	.. .. 21,24,551
Other sources	1,27,53,064	Medical ..	.. .. 28,48,655
				Other sources	.. .. 59,54,874
Total income	<u>2,15,36,394</u>	Total expenditure	.. .. <u>2,16,00,992</u>

