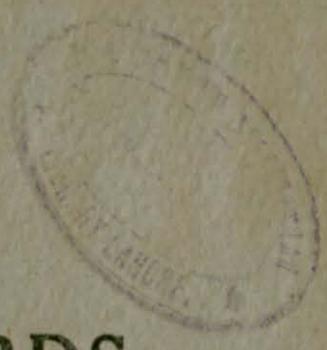


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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1931-32.

12579



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1931-32

Proceedings of the Punjab Government (Ministry of Local Self-Government), in the Local Self-Government (Boards) Department, No. 20170, dated 1st August 1933.

READ—

The district reports and Commissioners' reviews on the administration and accounts of the District Boards in the Punjab for the year 1931-32.

THE census showed an advance in the population of the area under the authority of District Boards from 19,150,000 to 20,234,914. The number of members was 1,180, of whom 835 were elected, 198 appointed by name and 147 appointed *ex-officio*. As in the previous year, 26 of the Chairmen were Deputy Commissioners by appointment, while the Deputy Commissioner was elected Chairman of the Sialkot Board, and Gujranwala and Sujrat have elected non-officials for their Chairmen. Again it has to be reported that no other Board has chosen to elect non-official Chairmen; and it is gratifying to note that the Chairmen and the Vice-Chairmen still work harmoniously together. The Gujrat District Board has continued to function satisfactorily under a non-official Chairman. The same cannot yet be said of the Gujranwala Board, although the Deputy Commissioner is of opinion that the Chairman and Vice-Chairman are striving hard to put its affairs on a better footing. A detailed description of the previous mal-administration of that Board was given in the review for 1929-30, and in that for 1930-31 it was mentioned that the Board had been instructed to carry out the reforms suggested by a special enquiry officer, and that steps were being taken to deal with the persons at fault. The Government considered it expedient for the Board itself to take steps regarding the delinquents, both official and non-official. It is regrettable, however, that a decision has so far been reached only regarding one out of the many persons concerned, namely, the Secretary, who has been exonerated, and whose case is now under the consideration of the Deputy Commissioner.

2. There were five general elections during the year, and no irregularities or disturbances are reported to have occurred. When elections were contested the voting was usually heavy. For example, in the 7 (out of 27) contested elections for the Jhelum Board, 71 per cent. of the electors voted. But the most striking feature was the number of uncontested elections, as many as 96 out of 134. There is a natural anxiety to avoid the expense of contested elections, but even so the figures are surprising, when it is considered that the electorates are joint. It would appear that many of the compromises must have been effected between candidates of different communities, even in constituencies where the communities are equally divided. It is indeed a pleasing feature of District Board elections that they by no means run always on purely communal lines; and the Lahore Commissioner recites the case of a member of one community, whose District Board record was unsatisfactory, being defeated by the representative of a community very inferior in numbers.

3. The following statement shows the income and expenditure figures for the last 5 years:—

Finance.		Income and expenditure.				
Year.	Opening Balance.	Receipts, excluding Government grants.	Government grants.	Total income (Cols. 2-4).	Expenditure.	Closing Balance.
1	2	3	4	5	6	7
RUPEES IN LAKHS.						
1927-28	37·8	1,01·0	1,69·8	2,48·1	2,20·2	28·2
1928-29	28·2	99·1	1,13·2	2,40·5	2,13·8	26·7
1929-30	26·4	1,00·0	1,15·3	2,41·7	2,16·0	25·7
1930-31	25·4	1,01·1	1,09·8	2,36·3	2,14·5	21·8
1931-32	22·2	89·6	1,02·1	2,13·9	1,94·1	19·8

It will be noticed that expenditure has had to be curtailed by 20 lakhs, and that the closing balance is, as last year, about 11 per cent. of the gross income. The main causes of the decrease in income by over 22 lakhs were a shrinkage in the local rate proceeds from 60.72 lakhs to 53.34 lakhs, and of Government grants to the extent of nearly 8 lakhs.

The consolidated grants, however, of Rs. 12.25 lakhs, in view of the difficult situation of the Boards, and of the fact that Government was satisfied that every effort had been made to retrench expenditure, were left intact. The fall in the local rate yield was due to suspensions of local rate in consequence of all round special remissions of land revenue, or suspensions and remissions of local rate in consequence of ordinary remissions of land revenue, particularly in the Ambala division, and to reductions of the local rate demand caused by special remissions of fluctuating land revenue, particularly in the Rawalpindi division. It is surprising to notice that the drop in the income from fines under the Cattle Trespass Act during the last three years has been only from Rs. 1.57 lakhs to Rs. 1.28 lakhs and Rs. 1.14 lakhs, respectively. It was pointed out in the annual review for 1929-30 that this source of income would be cut off entirely in the future, owing to the fact that it ought to be credited to provincial revenues. It would appear from the figures that most of the District Boards are crediting such fines to their own funds. It was also pointed out in that review that the income from haisiyat tax should steadily increase. The figures for haisiyat and profession taxes combined for the last three years are Rs. 1.79, 2.24 and 4.35 lakhs. There are, however, enormous arrears, especially of haisiyat tax, otherwise the figures would be considerably higher.

There is in most Boards a deplorable lack of method and punctuality both in the assessment and collection of the two taxes and they have been urged to adopt a more efficient agency of collection; and the Government consider that there is much force in the following remarks which occur in the annual report of the Local Audit Department for 1931-32 :—

“ In the case of some District Boards the agency for the collection of haisiyat tax, which is an important source of income, is defective. The Lambardars who collect this tax are not under the control of the Board and the *pachotra* (centage commission) which they receive is not a sufficient incentive for them to produce good results. The haisiyat tax inspectors employed for District Boards have neither local influence nor coercive powers, and as such merely produce friction between themselves and the regular collecting agency without augmenting collections. ”

4. The following figures show how the Boards distributed expenditure over the various departments during the last five years :—

Finance, Distribution of expenditure.

Departmental head.	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	Increase or decrease over 1927-28 figures
1	2	3	4	5	6	7
				Rupees		
				in Lakhs.		
Education ..	1,08.4	1,11.5	1,17.5	1,18.4	1,14.9	+6.5
District Works ..	42.4	32.3	28.1	26.5	21.5	-20.9
Veterinary and Stock breeding ..	8.5	8.9	8.3	7.1	6.5	-2.0
Public Health ..	5.6	6.5	6.2	5.5	5.1	-0.5
Medical ..	29.3	29.2	28.4	25.3	23.4	-5.9

It will be noticed that district works have continued to be the Cinderella of the departments, and also that education, the pampered

child, has at last received a check in its expensive progress. The continuous backward progress of expenditure on district works is of course partly attributable to the provincialisation of roads. The following statement shows the extent to which various departments pay for themselves; and this table again illustrates vividly the expensiveness of education as compared with the other beneficent activities of the Boards:—

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.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. General Departments. Government Consolidated grant, Local rate, taxes, fines, income from properties.	81,17,942 (12,25,120)	17,31,373	67,86,569	..	
2. Education ..	87,90,440 (77,03,388)	1,14,91,445	..	27,0,005	38.5
3. Medical ..	8,62,391 (8,07,533)	23,37,008	..	14,74,617	21.0
4. Public Health ..	32,285 (17,368)	5,07,019	..	4,74,734	6.8
5. Veterinary and stock-breeding.	63,117 (44,540)	6,46,223	..	5,80,106	8.3
6. District Works ..	4,99,515 (4,12,185)	21,45,563	..	16,46,048	23.5
7. Extraordinary ..	1,49,997	2,36,049	..	86,052	1.2
8. Suspense Accounts ..	2,63,559	3,14,880	..	51,321	0.7
9. Balance ..	22,15,714 (opening)	19,88,400 (closing)	2,27,314	..	..
Total ..	2,13,97,960 (1,02,13,134).	2,13,97,960	70,13,883	70,13,883	100.0

5. On the whole the reports show that the Boards have faced the financial crisis bravely. It came at a time when the Boards had just realised that despite the limit of expansion of income having been reached, they were committed to ever increasing expenditure, specially on education. The Boards appear, however, to have weathered the storm, and the reports of the Commissioners and Deputy Commissioners show how they have done so. All Boards, except Amritsar, Gujranwala, Multan and Sheikhpura, reduced the pay of employees by ten per cent. and several cut down their staff.

In the Lahore division only two Boards had to draw heavily on their accumulated balances. The Lahore Board also had to liquidate a considerable amount of its capital investments. It is satisfactory to note that the Gurdaspur Board has actually increased its balance materially in each of the last two years; though the Chairman is apprehensive that savings have been effected at the cost of urgent necessary works, particularly roads.

In the Jullundur division, all the Boards carried out the ten per cent. cut in salary at an early stage, and at least one District Board, Kangra, has reduced salaries for new entrants by 15 per cent. since December 1930. Curiously enough, this Board showed a considerable increase during the year under report, both of income and of expenditure, the income going up by Rs. 37,000, of which only Rs. 22,000 is accounted for by sale of investments; and other striking increases being under the head

"cattle tax" and profession tax. The Hoshiarpur Board, which was previously in an unsatisfactory position financially, kept its head above water by abolishing unnecessary posts as well as by making the salary cut. The Ludhiana Board during the year found it necessary to raise the cut of 10 per cent. in salaries to 15 per cent. In all departments of that Board rigorous economy appears to have been practised, and as educational expenses have been curtailed, and a profession tax is about to be introduced, it is anticipated that the Ludhiana Board will soon be in a strong position financially. An interesting feature of the Jullundur Board's campaign for economy was a voluntary contribution of one month's pay by all school teachers.

In the Ambala division retrenchments in salaries and staff and in contingent expenditure enabled the Boards to keep their heads above water. Three Boards, Hissar, Ambala and Simla, managed to increase their balances, while in Gurgaon, Rohtak and Karnal, expenditure exceeded income by Rs. 21,000, 11,000 and 0,000, respectively. Except in the Ambala and Gurgaon districts, expenditure on education was considerably reduced, and the number of all kinds of schools went down from 1,924 to 1,579. The reductions were chiefly of the adult schools, as many as 78 in Rohtak, 54 in Ambala and 53 in Gurgaon being closed down. It is interesting to notice that the Rohtak Board, although it reduced the expenditure on education by Rs. 73,000 and also dispensed with the services of 144 vernacular teachers, increased the number of schools by 5; and it would appear that this Board has displayed exceptional shrewdness in carrying out its retrenchments. While the balance of the Gurgaon Board went down from 1,16,000 to 95,000, it also owes 92,000 to Government out of a total of 1,15,000 borrowed in 1928 and 1929, so that its position is by no means satisfactory. In this connection it will be observed that the statistics of the Boards do not reveal in full their financial condition as there are no columns for showing investments or debts outstanding at the end of the year, including loans from Government. Steps are being taken to arrange for the supply of such information in future returns.

Commissioner, Rawalpindi, reports the financial situation to be giving particular cause for anxiety in the three districts with large areas liable to fluctuating assessments, *viz.*, Shahpur, Mianwali and Gujrat. But from the figures supplied at the end of Form II, it would appear that after Mianwali District Board, whose closing balance has gone down from Rs. 20,173 to Rs. 1,972, the most straitened circumstances are those of the Rawalpindi Board whose closing balance shrunk from Rs. 52,269 to Rs. 15,477, and of the Jhelum Board, whose already far too exiguous balance of Rs. 22,426 fell to under Rs. 20,000. The Commissioner suggests that it should be considered by Government whether the conditions for assessing local rate where the assessment is fluctuating could be changed.

As a matter of fact two important decisions in connection with local rate and land revenue, with a view to stabilising as far as possible the yield to the Boards from local rate, were made by the Government shortly after the year under report. One was to the effect that local rate on fluctuating land revenue is to be calculated on the amount assessed according to the rates fixed at settlements, and not on the amount as subsequently reduced by any special or all-round remissions of revenue. The other was that the local rate demand, both current and arrears, is to be satisfied before any payment is credited to land revenue. It is expected that these decisions will have a beneficial effect on the revenues of many of the Boards.

Shahpur District comes in for the Commissioner's praise for having reduced the salaries of its employees seven months before a similar step was taken by Government and the same Board and that of Attock are to be congratulated for having made adequate arrangements for assessment and collection of haisiyat tax.

The Multan division suffered the greatest diminution of income the fall being from Rs. 50,23,738 to Rs. 42,09,782. The least was in the case of Dera Ghazi Khan, *viz.*, of Rs. 14,416 only, but the slightness

of the decrease was due to recovery of arrears of haisiyat tax for previous years. The biggest fall was in the case of Lyallpur, by far the richest Board, whose balance fell from Rs. 250,253 to Rs. 1,81,708. The Multan District Board, in this as in previous years, had by far the largest closing balance of all Boards in the province, increasing it from Rs. 3,59,291 to Rs. 3,67,705. In view of its flourishing condition, that Board did not reduce salaries of employees ; and the following remark of the Commissioner shows that it is as grasping as it is rich :—

“ The District Board of Multan could have spent much more on its roads out of its funds, but the roads were allowed to deteriorate in the hope of a consolidated grant. It even failed to have its grader repaired and put in working order.”

It is trusted that the Board will cease to nourish misplaced hopes and will in future make better use of its resources. The only result of reducing expenditure on roads would be a smaller grant the following year from the Communications Board, as the grant is based on the previous year's actual expenditure (on class II roads). By way of explanation it may be remarked that all the Boards get consolidated grants from Government, except those of Lyallpur, Sheikhpura and Multan, the flourishing state of those Boards' finances at the time of the institution of consolidated grants in 1925 having rendered it unnecessary.

6. It has been shown above that expenditure on education was Rs. 1,14,91,445, the total income under that head being less than Rs. 88 lakhs, out of which Government's contribution was Rs. 77 lakhs. The expenditure shows a decrease of Rs. 3½ lakhs and Rs. 2½ lakhs as compared with the two previous years but an increase of Rs. 3½ lakhs and 6½ lakhs as compared with the years 1928-29 and 1927-28. In the Annual Review for 1929-30, it was pointed out that the increasing expenditure of District Boards on education, unless drastic methods were adopted, would soon present an insoluble problem. The financial stringency which occurred the following year forced retrenchment upon both Government and the Boards, with the result that the increase has been checked. In addition to permanent and temporary cuts in salaries of teachers, which saved the Boards expenditure to the amount of Rs. 2,70,439, and also, along with other retrenchments in education expenditure, enabled Government to reduce grants by Rs. 1,22,656, other measures of economy were the closing down of schools, particularly adult schools, of which as many as 1,123 were closed during the year under report while 1,312 had been shut down during the four previous years. The net reduction of primary schools during the year under report was, however, only 21, though a considerable number of branches attached to primary schools were closed. It may be observed that this pruning down process was dictated by considerations of efficiency as well as economy. The few primary schools which were discontinued were those which were found to be unnecessary or functioning unsatisfactorily or which were converted into lower middle schools ; and observation of the working of adult schools during the last few years showed the desirability of the considerable weeding out that has taken place.

Satisfactory features of educational progress during the year were the continued increase in the number of vernacular middle schools, the cautious, but increasingly successful extension of the system of compulsion and the considerable advance in physical training under the ægis of the Physical Training Supervisors, trained at the Central Training College, accompanied by the growing success of the scouting system under the direction of Mr. H. W. Hogg, O.B.E., Provincial Secretary, Boy Scouts Association. It is disappointing that the scheme for medical inspection of school boys, which was tentatively introduced in the Gurgaon, Juliundur, Sialkot, Shahpur and Multan districts has not been a success except to a certain extent in the first named district. Another

ground for disappointment is the falling off in the number of scholars of the depressed classes. The continued expansion of girls' education gives grounds for satisfaction. Its progress made during the last three years will be apparent from the following table :—

Year.	D. B. Girls schools.	Students.
1929-30	785	33,632
1930-31	826	37,010
1931-32	837	38,382

There has been some set back in the Multan division, owing to financial stringency, particularly in the Dera Ghazi Khan and Muzaffargarh districts. Considerable increases in the number of schools have taken place in Amritsar, Hoshiarpur and Montgomery districts. The Kangra Board has been prominent in the matter of girls' education, having diverted to it considerable savings from expenditure on other schools. A great difficulty is still the scarcity of qualified mistresses available for service in rural areas. An interesting feature of girls' education is the perceptible advance in co-education which, in view of the present financial depression, was advocated in last year's review. Its expansion in the Jhelum district was mentioned last year, and during the year under report it has made considerable strides in Mianwali, where 2,575 girls are being educated in boys' schools.

7. Rural Dispensaries.—The programme of 375 rural dispensaries laid down in August 1925 was nearly completed, the number rising from 359 to 362. The cost of construction for every one of these dispensaries, *viz.*, Rs. 5,400, has been met by Government, which also gives an annual grant for maintenance of Rs. 2,500. Largely to these dispensaries is due the greatly increased number of patients at hospitals, especially of women. With a view to economy it was decided towards the end of the year under report that an experiment should be tried of handing over a few rural dispensaries to private practitioners, charging fees and receiving a small allowance from Government, and the experiment will be watched with interest.

Partly for reasons of economy, and partly because the increased number of rural dispensaries render them less necessary, the 32 itinerating dispensaries mentioned in the Annual Review for 1929-30 were closed.

Provincialization of Hospitals.—Financial reasons prevented Government getting on with its programme of provincializing district and tahsil headquarters hospitals, and the number remains at 18 district headquarters hospitals (including one women's hospital) and 27 tahsil hospitals, 7 of the former being District Board hospitals, and 16 of the latter. When funds permit, it is intended to provincialize 67 more. The need is urgent, as many of the local bodies are finding themselves unable to maintain and equip their hospital suitably and to pay the staff. This remark, however, applies not so much to District Boards as to Municipal Committees. The latter too have been for worse offenders than the District Boards in defraying their contributions towards the upkeep of provincialized hospitals, which by mutual agreement were based on the average of the two years preceding provincialization.

Medical inspection of school children.—Owing to the doubtfulness of its success the experiment of medical inspection of boys in schools and colleges within a radius of three miles from hospitals and dispensaries started in 1925, has not been extended beyond Gurgaon, Jullundur, Sialkot, Shahpur and Multan districts, and it has only been markedly successful in Gurgaon. The inspections which are confined to the first, fifth, seventh, ninth and eleventh classes and to new boys, and take place once annually, have been carried out by the existing medical staff of the

hospitals, in return for a payment of Rs. 8 for every 100 boys examined. It is unfortunate that for various reasons the scheme has only been a partial success, and it is hoped that a revised scheme now being prepared in the light of the experience of the last few years will prove more efficacious. It is also intended to introduce a similar scheme for the medical inspection of school girls' by lady Sub-Assistant Surgeons in all girl's schools at places where such doctors are stationed.

Medical Aid for Women.—The number of women's hospitals was not correctly given in last year's report. There is only one separate Government hospital for women at a district headquarter, *viz.*, at Rohtak, and there are sections for women at 11 district headquarters hospitals (included in the provincialized hospitals above mentioned), 4 of which were District Board hospitals previously to provincialization. It was not possible to expand hospital accommodation for women during the year under report, but as mentioned above, there has been an increasingly large number of girls and women resorting to the rural dispensaries.

8. *Rural Sanitary Works.*—During the year the Urban and Rural Sanitary Boards ceased to exist and were merged in a single, 'Sanitary Board,' which deals both with urban sanitary schemes and also with water supply schemes in rural areas. Owing to the financial stringency the total amount at the disposal of the Board for allotment during the year was only three lakhs, and money could be found during the year only for two modest rural water supply schemes, *viz.*, for trial boring in the Sakhi Sarwar fair area in the Attock district, in the Choa and Katas fair areas in Jhelum district. Important rural schemes which were completed or continued during the year were the improvement in the Thal Ilqa water supply (Jhelum), installation of the Tamman water supply, and trial boring in eight villages in the Attock district, Jawala Mukhi water supply scheme (completed), and two minor water supply schemes (completed), for Ghundi and Nagni villages in the Mianwali district. Among the projects which were prepared during the year, to be taken in hand when funds permit, may be mentioned trial borings in Dera Ghazi Khan district villages, water supply scheme for Dulmial village in the Salt Range, and Thal ilqa water supply extension scheme.

Village Sanitary Regulations.—Under sections 56 and 57 of the Punjab District Boards Act, have been adopted by 22 District Boards. These regulations contain provisions for the improved sanitation of villages, such as prohibition of manure heaps, of excavations, of burial of dead bodies, of skinning, tanning or stocking bones, of brick kilns, and so on in or near village residential areas. They are made applicable to specified villages by declaration of a District Board, unless objections have been raised by a majority of the adult male proprietors of the village; and their provisions are enforceable partly by a village committee appointed under the regulations and partly by the District Board. In most of the regulations it is provided that in a village where a Panchayat under the Punjab Village Panchayat Act has been established they shall be applicable only at the request of the Panchayat, and that in the event of such a Panchayat being established subsequently, the Committee established by the regulations shall be merged in the Panchayat. The recent regulations have followed those framed by the District Board of Lyallpur, which commended themselves to Government as the most suitable. It is hoped by Government that the introduction of the regulations is having good results, but the annual reports do not make this clear, and it is desired that in future Deputy Commissioners will give detailed opinions on the practical results of the regulations. Meanwhile there appears to Government to be a distinct danger that most of the provisions of such regulations will remain a dead letter, owing to the obvious difficulty of enforcing them; as for example, the rule which figures in most of the regulations that "except in a private latrine for the cleansing of which the owner has made arrangements to the satisfaction of the Committee, no person may ease himself within the village abadi." It is very desirable that the Boards should only frame regulations which are within the bounds of practical politics.

Maternity and Infant Welfare.—Four new health centres were opened by District Boards during the year, viz, Hissar, Kangra, Jandiala and Nur Mahal, while the Red Cross Society established centres at Jhelum, Jhang and Pindigheb, and an Infant Welfare Committee opened a centre at Jullundur, to all of which the respective District Boards make contributions. On the other hand, owing to financial stringency Ferozepore District Board had to shut down its health centre. There are now 9 health centres maintained by District Boards, and 22 other health centres to which District Boards make contributions. As a result, the number of dais under training is rapidly increasing, and from all the health centres some dais obtained during the year indigenous dais certificates from the Punjab Central Midwives Board. The movement is making considerable progress, though no doubt it will be a long time before District Boards will be in a position to prohibit all unregistered dais from practising, as they are now empowered to do by the Nurses Registration Act which was passed during the year under report.

9. The following table will show the expenditure by District Boards on roads during the year under report and the previous two years :—

Year	Government grant.	District Board expenditure.	Total.	Development.	Repairs.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1929-30	7,86,037	14,97,548	22,83,585	4,67,488	18,01,467
1930-31	5,29,110	16,01,944	21,31,054	2,72,659	18,46,923
1931-32	4,12,185	12,65,855	16,78,040	1,54,178	15,14,786

District Boards have been compelled to cut down expenditure from their own funds during the last two or three years, thereby earning also lower grants from Government. The Government gives an annual maintenance grant for class II roads, which is calculated on the actual expenditure incurred by Boards on such roads in the year previous, in the following way. An estimate (A) is prepared showing the cost of maintenance of class II roads of a district at a reasonable standard, and an estimate (B) of the Board's "normal income"; and the grant for each district is the percentage of A on B, plus 5 per cent. In recent years, however, Government has not been able to give the whole grant so estimated; as for instance during the year under report, when it was only able to give to each Board 68 per cent. of the grant so estimated. It may also be explained that when the full grant cannot be given, it is varied slightly in accordance with the special circumstances of the Boards. Thus, while during the year under report 20 districts received 67 per cent. of the grant so calculated, Lyallpur and Simla District Boards received nothing, and the other Boards got grants varying from 73 to 100 per cent. of the full grant, the Boards receiving the full grant being the poorest districts, Dera Ghazi Khan, Muzaffargarh, Kangra and Mianwali.

Government observe with regret that the system of maintenance of roads by means of grader and tractor, the merits of which were advocated in the annual review for 1929-30, has in many districts not proved a success. Of the 18 Boards, results have been satisfactory only at Gurdaspur, Sheikhpura, Sargodha, Amritsar, Sialkot, Lyallpur, Jhelum and Rawalpindi. The amount of mileage repair by these outfits is steadily diminishing, having decreased from a yearly average of 15,209 miles during the years 1928-29 to 1930-31 to only 6,706 in the year under report. These unsatisfactory results are without doubt

due to the failure of the District Boards to engage suitable employees for looking after the machinery. Owing to this, arrangements were made for quarterly inspections by the mechanical overseer attached to the Communications Board in return for an annual contribution of Rs. 120; but only 7 Boards availed themselves of his services. Government view this denouement with regret, and it has been decided that in future the question whether preference will be given in the fixation of grants, as among the Boards of the districts where graders and tractors can be usefully employed, to the Boards which are making satisfactory use of them. It may also be added that the successful working of these machines depends largely on the interest taken in their functions by the District Engineer, and it is to the credit of the District Engineers of the eight Boards above mentioned that successful results have been obtained in those districts.

10. Considerable progress continues to be made by the Veterinary Departments of the Boards in spite of pecuniary difficulties. Only one new hospital was opened at Rajaund, district Karnal, and the total number of veterinary hospitals in the province is now 288, the number of villages served by a hospital varying from 104 in the Rawalpindi division to 147 in the Lahore division. The number of animals treated at the hospitals continues to rise each year, as also at the outlying dispensaries established for remote areas in accordance with the scheme started five years ago.

In the annual review for 1929-30, figures were given to illustrate the progress being made by the two improvement schemes, towards which the Government gives grants-in-aid, *i.e.*, Haryana (Hissar, Rohtak and Gurgaon districts) and Dhanni (Attock, Rawalpindi, Jhelum, Shahpur and Mianwali), and the methods of working were explained. Considerable progress has been made during the last two years; the number of approved bulls in the Haryana areas having increased since then from 1,246 to 1,515, and in the Dhanni tracts from 156 to 301. Other Boards do not receive grants-in-aid, but most of them have managed to expand cattle breeding operations, and the total number of D.B. stud bulls rose during the year from 3,520 to 3,857. Unfortunately however the Boards were unable to find money to purchase bulls in accordance with their requirements, with the result that there is an excessive number of bulls left unpurchased at the Hissar Cattle Farm, despite their very moderate prices. A few such bulls were during the year distributed free, *e.g.*, to the District Board, Jullundur.

Some progress has been made with buffalo breeding in several districts, particularly Ludhiana, where Guru Partap Singh of Bheni Sabib has offered to the District Board, Ludhiana, all suitable male stock bred at his farm. Camel breeding has continued to progress in the Fazilka and Muktsar tahsils, the District Board subsidizing ten camels. The sheep and goat breeding scheme in Kangra district has made considerable advance since it was established in 1928-29, 87 rams and 47 ewes being imported from the Hissar Cattle Farm during the year.

11. The Government takes this opportunity of thanking the following members of Boards for conspicuously good work done during the year :—

AMBALA DIVISION.

1. Honorary Captain Dalpat Singh, Vice-Chairman, Rohtak.
2. Chaudhri Muhammad Yasin Khan, B.A., LL.B., M.L.C, Vice-Chairman, Gurgaon.
3. Rai Sahib Chaudhri Bans Gopal, Senior Vice-Chairman, Karnal.
4. Khan Bahadur Maulvi Abdul Ghani, Senior Vice-Chairman, Karnal.
5. Chaudhri Lal Singh, Junior Vice-Chairman, Karnal.
6. Sardar Gurbaksh Singh, Senior Vice-Chairman, Ambala.
7. Mian Muhammad Yusuf, Junior Vice-Chairman, Ambala.

JULLUNDUR DIVISION.

8. Captain Kanwar Jasjit Singh, Ahluwalia, Vice-Chairman, Jullundur.
9. Major Hoshiar Singh, M.B.E., Senior Vice-Chairman, Ludhiana.

LAHORE DIVISION.

10. Khan Bahadur Sardar Habibullah Khan, M.L.C., Senior Vice-Chairman, Lahore.
11. Khan Sahib B. Sbaikh Muhammad, Vice-Chairman, Gurdaspur.
12. Sardar Harbans Singh, Vice-Chairman, Gurdaspur.
13. Sardar Sahib Sardar Randhir Singh, Senior Vice-Chairman, Sialkot.
14. Chaudhri Rehmat Khan, Junior Vice-Chairman, Sialkot.
15. Khan Sahib Chaudhri Jahan Khan, Junior Vice-Chairman, Sialkot.
16. Lieut. Sardar Nau Nihal Singh, Man, Senior Vice-Chairman, Sheikhpura.
17. Chaudhri Roshan Khan, Junior Vice-Chairman, Sheikhpura.

RAWALPINDI DIVISION.

18. Khan Bahadur Nawab Fazal Ali, O.B.E., M.L.C., Chairman, Gujrat.
19. Khan Bahadur Subedar Muhammad Azim Khan, Senior Vice-Chairman, Rawalpindi.
20. Khan Bahadur Mian Muhammad Hayat, Quraishi, C.I.E., M.L.C., Senior Vice-Chairman, Shahpur.

MULTAN DIVISION.

21. Sheikh Muhammad Amin, Barrister-at-Law, Vice-Chairman, Jhang.
22. Malik Qadir Bakhsh, Vice-Chairman, Muzaffargarh.
23. Khan Abdul Hamid Khan, Member, District Board, Muzaffargarh.
24. Rai Sahib Lala Piyare Lal, Member, District Board, Muzaffargarh.

12. The Government is satisfied that the District Boards on the whole have come out well from a trying time of financial depression. In the reviews of last one or two years the difficulties looming in front of the Boards as a result of reckless incurring of commitments was pointed out. The sudden and overwhelming nature of the general financial crisis brought these difficulties to a head, and drastic methods at once became necessary. As will be apparent from the preceding remarks, the Government is satisfied that in effecting retrenchments the Boards have paid due regard to the claims of efficiency as well as of economy. It is also clear to Government from the reports of its officers and of the Boards themselves that for the most part business of the Boards has been efficiently and honestly conducted. An exception was provided by the Lyallpur Board, where very serious irregularities in the engineering department brought to light by the auditors have necessitated a special inquiry, and the Government is still not convinced that the Gujranwala Board is functioning satisfactorily. The most unpleasant feature of the work of the Boards is the inefficiency of the tax assessing and collect-

Conclusion.

ing agencies. The general position, however, may well be summed up in the words with which the Commissioner of Lahore ends his report :—

“ I must confess to a feeling of surprise that the Boards have adapted themselves as well as they have done to the present difficult financial situation, and that on the whole their financial position is sound. It is no doubt true, as one Deputy Commissioner has remarked, that the financial stability has been achieved at the cost of important developments and it may well be found after the storm has passed that the properties of many Boards have greatly deteriorated and that heavy capital expenditure will be required to put things right again. But this seems to me to be inevitable in the lean years and the important thing is that the Boards have in fact called a halt before reaching actual bankruptcy, and have learned lessons which they should be able to apply to good effect when happier times return.”

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 Branch, the Secretary to Government, Punjab, Electricity, and be submitted to the Government of India, Department of Education, Health and Lands.

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

By order of the Punjab Government
(Ministry of Local Self-Government).

GOKUL CHAND NARANG,
Minister for Local Self-Government.

P. MARSDEN,
Secretary to Government, Punjab,
Transferred Departments.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1932.

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 1931).	PARTICULARS RE CHAIRMAN.				NUMBER OF MEMBERS.							Serial No.	
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.		Indians.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	1
1	Hissar	The Punjab District Boards Act, XX of 1883.	5,183.6†	781,221	..	..	..	1	5	5	34	44	5	39	..	44	1
2	Rohtak		2,248.00	714,140	..	..	..	1	5	5	34	44	5	39	1	43	2
3	Gurgaon		2,215.00‡	657,022	..	..	..	1	6	10	32	48	6	42	..	48	3
4	Karnal		3,146.47	743,515	..	..	..	1	5	5	35	45	5	40	1	44	4
5	Ambala		1,867.28†	603,243	..	..	..	1	5	5	32	42	5	37	1	41	5
6	Simla*		80.94	15,268	..	..	..	1	1	..	..	1	1	..	1	..	6
7	Kangra		9,978.00	786,800	..	..	..	1	5	5	24	44	5	39	2	42	7
8	Hoshiarpur		2,211.03	950,047	..	..	..	1	5	6	37	48	5	43	..	48	8
9	Jullundur		1,342.13	798,679	..	..	..	1	5	5	34	44	5	39	..	44	9
10	Ludhiana		1,399.00||	555,900	..	..	..	1	5	5	30	40	5	35	2	38	10
11	Ferozepore		4,055.69||	1,001,722	..	..	..	1	5	7	37	49	6	43	1	48	11
12	Lahore		2,601.82	830,084	..	..	..	1	6	6	36	48	6	42	1	47	12
13	Amritsar		1,546.17†	816,104	..	..	..	1	4	6	30	40	4	36	1	39	13
14	Gurdaspur		1,823.20	872,991	..	..	..	1	6	6	36	48	6	42	2	46	14
15	Sialkot		1,569.70	806,519	..	1	..	..	4	6	32	42	4	38	1	41	15
16	Gujranwala		2,202.33	611,699	1	..	..	..	3	8	30	41	3	38	..	41	16
17	Sheikhpura		2,312.00†	651,855	..	..	..	1	6	6	24	36	6	30	..	36	17
18	Gujrat		2,277.77†	841,598	1	..	..	..	5	3	36	44	5	39	1	43	18
19	Shahpur		4,804.31	723,703	..	..	..	1	4	10	28	42	4	38	2	40	19
20	Jhelum		2,769.70	498,203	..	..	..	1	4	5	27	36	4	32	..	36	20
21	Rawalpindi		2,049.79	507,938	..	..	..	1	5	4	27	36	5	31	2	34	21
22	Attock		4,177.54†	526,523	..	..	..	1	6	8	28	42	6	36	1	41	22
23	Mianwali		5,373.06†	368,240	..	..	..	1	6	18	12	36	6	30	..	36	23
24	Montgomery		4,250.00	942,244	..	..	..	1	6	6	24	36	6	30	..	36	24
25	Lyalpur		3,378.23	1,059,730	..	..	..	1	6	6	36	48	6	42	1	47	25
26	Jhang		3,396.27‡	584,684	..	..	..	1	6	6	24	36	6	30	..	36	26
27	Multan		5,607.00§	1,001,421	..	..	..	1	6	8	28	42	6	36	2	40	27
28	Muzaffargarh		5,561.47‡	552,265	..	..	..	1	6	6	24	36	6	30	..	36	28
29	Dera Ghazi Khan		5,430.54	431,556	..	..	..	1	6	22	14	42	6	36	3	39	29
Total			94,958.30	20,234,914	2	1	..	26	147	198	835	1,180	148	1,032	26	1,154	

*There is no fully constituted District Board at Simla. The Deputy Commissioner, Simla, alone *ex-officio* constitutes and exercises the powers of the Board.
 †Variations from the figures given in the last year's report are due to quadrennial attestation and measurement.
 ‡The figure of 2,218 given in the last year's report is now reported by the District Board to be wrong.
 §Variation from the figures given in the last year's report is due to transfer of certain areas in the Lyallpur District.
 || These figures are based upon the latest circular issued by the Surveyor General of India.
 ¶ These figures are taken from Statement III of the last Land Revenue Administration Report.

FORM No. I-A.

STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR 1931-32 AND THE ATTENDANCE OF MEMBERS THEREAT.

Serial No.	Name of district board.	Act under which board constituted.	Area in square miles.	Population within the area excluding municipalities and small towns (Census of 1931).	Total number of meetings held, including those specified in columns 7 and 8.	Number of meetings out of the total in column 6 which proved abortive for want of a quorum.	Number of meetings out of the total in column 6 which were adjourned.	Average percentage of non-officials present at each meeting.	Average percentage of officials present at each meeting.	Average percentage of all members present at each meeting.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
1	Hissar	..	5,183.86	783,221	9	..	..	73	84	83	
2	Rohtak	..	2,248.00	714,140	7	..	..	82	83	83	
3	Gurgaon	..	2,215.00	657,072	6	..	..	78	82	82	
4	Karnal	..	3,146.47	743,515	11	..	..	86	60	83	
5	Ambala	..	1,867.28	603,243	7	..	..	85	63	82	
6	Simla*	..	80.94	15,269	..	..	..	..	..	..	* There is no fully constituted District Board at Simla. The Deputy Commissioner, Simla, alone <i>ex officio</i> constitutes and exercises the powers of the Board.
7	Kangra	..	9,978.00	786,800	8	..	..	65	60	65	
8	Hoshiarpur	..	2,211.03	950,047	9	..	..	91	73	75	
9	Jullundur	..	1,342.13	798,670	10	..	..	89	73	88	
10	Ludhiana	..	1,399.00	555,900	9	..	..	89	93	89	
11	Ferozepore	..	4,055.69	1,001,722	9	..	..	85	59	82	
12	Lahore	..	2,601.82	830,084	7	..	..	76	74	76	
13	Amritsar	..	1,546.17	816,104	12	..	..	85	77	84	
14	Gurdaspur	..	1,823.20	872,991	6	..	..	88	72	86	
15	Sialkot	..	1,569.70	806,519	8	..	..	88	88	88	
16	Gujranwala	..	2,302.33	611,699	9	..	..	83	85	83	
17	Sheikhupura	..	2,312.00	651,855	10	..	..	84	65	81	
18	Gujrat	..	2,277.77	841,598	6	..	..	65	57	64	
19	Shahpur	..	4,804.31	723,703	9	..	..	68	75	69	
20	Jhelum	..	2,769.70	492,203	7	..	..	79	75	78	
21	Rawa'pindi	..	2,049.79	507,938	10	..	..	88	42	82	
22	Attock	..	4,177.14	526,523	8	..	..	69	72	70	
23	Mianwali	..	5,373.06	368,240	6	..	..	82	87	83	
24	Montgomery	..	4,250.00	942,244	13	..	..	61	69	62	
25	Lyalpur	..	3,378.23	1,059,730	10	..	..	91	72	88	
26	Jhang	..	3,396.27	584,684	12	..	..	60	67	58	
27	Multan	..	5,607.00	1,001,421	9	..	..	44	72	68	
28	Muzaffargarh	..	5,561.47	552,265	8	..	..	74	69	73	
29	Dera Ghazi Khan	..	5,430.54	431,556	6	..	..	61	61	61	
	Total	..	94,958.36	20,234,914	241	..	..	77	71	75	

		INCOME.					EXPENDITURE.									
		I.—GENERAL DEPARTMENTS.					I.—GENERAL DEPARTMENTS.									
		A.—GENERAL.					A.—GENERAL.									
Serial No.	Name of district board.	(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) & (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.	Serial No.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	31,900	3,726	..	1,123	36,749	19,296	3,213	220	1,500	805	7,534	333	32,901	1	
2	Rohtak	26,000	5,877	..	1,791	33,668	13,873	2,583	204	1,800	654	..	641	19,715	2	
3	Gurgaon	52,000	7,259	..	3,744	63,003	20,217	2,819	190	2,680	3,801	..	805	30,513	3	
4	Karnal	60,900	10,988	..	2,078	73,966	18,658	2,818	162	1,200	..	..	1,066	23,984	4
5	Ambala	53,000	..	..	5,492	58,492	19,974	2,516	203	1,580	2,640	2,820	..	29,733	5
6	Simla	3,400	..	..	1,664	5,064	4,373	..	..	500	..	..	..	4,873	6
7	Kangra	1,04,200	8,002	..	1,924	1,14,126	21,208	3,568	36	1,860	162	..	384	27,218	7	
8	Hoshiarpur	44,400	4,169	..	16	48,585	12,972	3,469	710	2,000	27	..	205	19,383	8	
9	Jullundur	45,000	6,069	..	9,151	60,220	16,098	3,046	301	1,880	15	..	54	21,394	9	
10	Ludhiana	20,000	8,838	..	1,327	30,165	12,396	1,693	480	1,780	4,259	..	272	10,880	10	
11	Ferozepore	82,500	5,067	..	4,251	91,818	24,437	6,723	1,483	2,120	31	..	367	35,161	11	
12	Lahore	61,500	3,401	..	3,754	68,655	19,151	2,237	345	1,680	..	..	1,585	24,998	12
13	Amritsar	50,000	7,307	137	504	57,948	29,130	4,752	377	1,660	..	..	2	35,921	13
14	Gurdaspur	30,120*	6,991	..	3,150	40,561	12,605	1,798	321	1,520	..	..	383	16,627	14
15	Sialkot	72,700	3,888	..	2,52	78,640	20,153	1,893	632	1,740	..	..	289	24,707	15
16	Gujranwala	30,000	7,164	..	3,077	40,241	17,243	3,852	204	1,580	48	..	280	23,207	16	
17	Sheikhupura	..	9,592	..	1,065	10,657	15,914	3,380	594	1,260	..	..	33	21,181	17
18	Gujrat	3,900	2,334	..	2,058	38,292	12,886	1,229	38	1,560	1,647	..	174	17,534	18	
19	Shahpur	22,000	18,520	..	529	41,049	19,210	1,178	..	2,000	..	17,253	338	39,979	19	
20	Jhelum	41,600	4,375	..	4,817	50,792	13,531	2,601	212	1,800	632	..	17	18,793	20	
21	Rawalpindi	77,600	17,407	..	4,216	99,223	17,530	2,325	1,409	1,820	1,085	..	264	24,433	21	
22	Attock	58,500	5,425	329	1,669	65,923	13,104	2,541	832	1,660	..	..	519	18,655	22
23	Mianwali	46,700	7,918	..	203	54,881	8,571	672	169	1,380	1,050	4,163	216	16,221	23	
24	Montgomery	35,000	2,912	..	4,322	42,234	19,826	1,702	545	2,080	24	..	244	24,421	24	
25	Lahore	..	35,259	..	273	35,532	31,315	5,152	208	..	153	19,936	719	57,488	25	
26	Jhang	25,000	550	..	7,520	33,070	18,404	2,678	536	1,480	..	..	264	23,262	26
27	Multan	..	26,196	..	1,050	27,46	26,277	3,945	257	1,960	12	6,524	7,608	46,583	27	
28	Muzaffargarh	65,200	..	..	6,476	71,676	12,553	1,068	105	1,240	..	..	904	16,770	28
29	Dera Ghazi Khan	55,000	9,883	..	1,206	65,489	10,511	2,178	3	1,300	2	..	464	14,458	29	
Total for the year 1931-32		12,28,120*	2,28,517	466	80,862	15,37,965	5,01,376	78,437	10,776	46,700	17,047	58,230	18,422	7,30,988		
Total for the previous year		13,28,000	2,25,683	492	72,563	15,26,678	5,24,964	79,146	11,458	51,764	19,434	35,400	49,650	7,71,816		

*Includes the grant of Rs. 120 given to the District Board of Gurdaspur for the maintenance of the Civil Rest House.

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

1932—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.										I.—GENERAL DEPARTMENTS—CONTINUED.										Serial No.
		B.—TAXES.								C.—FEES (OTHER THAN FEES FROM INSTITUTIONS).		B.—COLLECTION OF TAXES.			C.—COLLECTION OF FEES.							
		(1) Local rate.	(2) Other Taxes.					TOTAL B.—TAXES.	(1) For registration of marriages.	(2) At fairs, shows, etc.	TOTAL C.—FEES.	(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL B.—COLLECTION OF TAXES.	(1) Marriage Registration (a) & (b) Establishment and Contingencies.	(2) Fairs and Shows.		(3) Other fees.	TOTAL C.—COLLECTION OF FEES.			
Rs.	(c) Profession or Haliyat tax.	(b) Tax on sheep and goats.	(c) Tax on courts.	(d) Hindu bund tax.	Total (2) other Taxes.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	1,66,315	30,702	..	..	30,702	1,97,017	..	23,954	23,954	1,714	4,062	5,776	..	5,052	657	5,709	..	5,709	1
2	Rohtak	1,61,259	9,772	..	..	9,772	1,71,031	..	21,712	21,712	4,818	..	4,818	..	2,737	312	3,049	..	3,049	2
3	Gurgaon	1,69,994	1,773	..	..	1,773	1,71,767	443	1,697	2,140	..	..	..	..	976	108	1,084	..	1,084	3
4	Karnal	1,72,425	27,671	..	..	27,671	2,00,096	253	3,273	3,526	7,792	..	7,792	..	4,727	7,186	11,913	..	11,913	4
5	Ambala	1,81,363	27,761	..	..	27,761	2,09,114	1,950	2,166	4,116	1,672	..	1,672	4,257	2,916	..	2,916	..	7,173	5
6	Simla	2,569	..	..	..	..	2,569	..	..	..	..	..	..	..	..	..	..	..	..	6
7	Kangra	1,31,496	17,675	114	14,340	32,129	1,63,625	..	58	58	4,446	..	4,446	..	3,907	..	3,907	..	3,907	7		
8	Hoshiarpur	2,32,634	29,092	..	..	29,092	2,61,636	..	1,487	1,487	5,584	..	5,584	..	3,604	..	3,604	..	3,604	8
9	Jullundur	2,73,337	27,169	..	..	27,169	3,00,506	26	4,393	4,419	6,778	..	6,778	..	1,576	..	1,576	..	1,598	9
10	Ludhiana	1,98,956	1,961	..	..	1,961	2,00,917	..	6,154	6,154	289	..	289	..	3,213	..	3,213	..	3,213	10
11	Ferozepore	2,31,126	38,613	..	..	38,613	2,69,739	51	21,068	21,119	6,706	..	6,706	..	7,005	..	7,005	..	7,005	11
12	Lahore	1,81,030	10,594	..	..	10,594	1,92,524	..	5,905	5,905	6,976	..	6,976	..	6,495	32	6,527	..	6,527	12
13	Amritsar	1,96,568	29,537	..	..	29,537	2,26,105	..	2,472	2,472	3,756	..	3,756	..	2,211	..	2,211	..	2,211	13
14	Gurdaspur	2,33,211	19,267	..	..	19,267	2,52,478	..	2,374	2,374	7,659	..	7,659	..	1,202	..	1,202	..	1,202	14
15	Sialkot	1,90,770	17,887	..	..	17,887	2,08,657	536	30,838	31,374	3,766	..	3,766	97	10,552	1,729	12,281	..	12,378	15
16	Gujranwala	1,57,499	..	..	..	..	1,57,499	..	10,088	10,088	2,297	..	2,297	..	8,574	..	3,574	..	3,574	16
17	Sheikhupura	2,22,606	..	..	..	..	2,22,606	..	3,786	3,786	..	..	..	..	1,747	195	1,942	..	1,942	17
18	Gujrat	1,84,182	..	3,436	..	3,436	1,87,618	..	1,387	1,387	..	..	..	..	3,089	..	3,089	..	3,089	18
19	Shahpur	2,56,519	24,024	9,983	..	34,007	2,90,526	943	5,401	6,344	5,068	..	5,068	840	7,626	439	8,065	..	8,065	19		
20	Jhelum	92,379	11,975	..	..	11,975	1,04,354	612	2,716	3,323	4,008	..	4,008	331	10,996	159	11,155	..	11,486	20
21	Rawalpindi	83,457	1,343	..	..	1,343	84,800	1,610	10,761	12,371	787	..	787	1,440	5,127	..	5,127	..	6,567	21
22	Attock	91,613	29,654	..	..	29,654	1,21,267	797	14,598	15,395	3,395	..	3,395	705	2,610	..	2,610	..	3,315	22
23	Mianwali	40,277	10,842	..	..	10,842	51,119	3,111	4	3,115	998	..	998	1,953	..	..	..	..	1,953	23
24	Montgomery	2,49,810	29,434	..	..	29,434	2,79,244	906	99	1,005	7,119	..	7,119	920	3,049	..	3,049	..	3,069	24
25	Lyalpur	6,43,322	..	..	..	..	6,43,322	153	54,592	54,745	..	..	..	306	20,166	..	20,547	..	20,603	25
26	Jhang	1,18,512	15,202	..	..	15,202	1,33,714	4,355	648	5,003	7,191	..	7,191	3,846	3,653	52	4,15	..	7,971	26
27	Multan	3,17,510	9,787	..	547	10,334	3,27,844	721	..	721	2,487	..	2,487	860	1,102	146	1,248	..	2,108	27		
28	Muzaffargarh	81,403	2,019	..	..	2,019	83,422	6,768	239	7,007	297	..	297	6,978	30	..	30	..	7,008	28
29	Dera Ghazi Khan	71,187	11,829	..	..	11,829	83,016	1,379	977	2,356	4,305	..	4,395	73	2,583	103	2,686	..	2,769	29
Total for the year 1931-32		53,34,219	4,35,493	114	27,759	547	4,63,913	57,98,132	24,614	2,32,847	2,57,461	1,00,038	4,062	1,04,100	22,678	1,21,425	12,019	1,33,444	..	1,56,122		
Total for the previous year		60,71,855	2,23,752	2,732	10,052	511	2,37,047	63,08,002	27,533	2,90,475	3,18,008	92,484	1,618	94,102	23,543	1,70,330	28,232	1,98,562	..	2,22,105		

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTINUED.									I.—GENERAL DEPARTMENTS—CONTINUED.										Serial No.	
		D.—INCOME UNDER OTHER ACTS.									D.—ADMINISTRATION OF OTHER ACTS.											
		(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.	TOTAL D.—INCOME UNDER OTHER ACTS.	(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.			TOTAL D.—ADMINISTRATION OF OTHER ACTS.			
		(a) Licence fees.	(b) Fines.	Total (1) Stage Carriages Act.	(a) Net proceeds of sale of unclaimed animals.	(b) Fines.	Total (2) Cattle Trespass Act.			(a) & (b) Establishment and Contingencies.	(c) Works.	Total (1) Stage Carriages Act.	(a) & (b) Establishment and Contingencies.	(c) Works.	Total (2) Cattle Trespass Act.	(a) & (b) Establishment and Contingencies.	(c) Works.	Total (3) Northern India Ferries Act.				
1	2	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	1		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	..	..	..	737	4,102	4,839	143	4,982	..	..	..	5,368	386	5,754	..	..	..	5,754	1		
2	Rohak	..	1,020	75	1,095	363	2,311	2,674	3,951	7,720	..	..	..	3,362	3730	..	..	..	3,730	2		
3	Gurgaon	..	391	..	391	452	5,729	6,181	3,510	10,082	..	57	..	57	6,021	332	..	..	6,330	3		
4	Karnal	..	200	..	200	492	6,062	6,541	5,867	12,611	..	24	..	24	4,155	655	..	..	4,834	4		
5	Ambala	..	883	..	883	231	3,271	3,502	5,143	8,548	..	..	..	4,597	480	5,077	..	..	5,081	5		
6	Sirsa	..	..	..	..	45	..	45	..	45	..	..	..	63	..	63	..	..	63	6		
7	Kangra	..	8	..	8	238	8,262	8,500	29,679	38,187	..	..	..	2,765	1,303	4,068	2,849	2,456	5,305	9,373	7	
8	Hosharpur	..	613	..	613	668	7,470	8,038	16,559	25,210	..	534	..	534	2,641	1,601	4,242	829	85	914	5,690	8
9	Jullundur	..	624	..	624	221	1,172	1,160	2,956	..	..	..	..	984	63	1,037	..	..	..	1,037	1,037	9
10	Ludhiana	..	3,542	..	3,542	540	2,660	3,200	2,477	9,219	..	48	..	48	3,668	51	3,719	880	..	880	4,647	10
11	Ferozepore	..	4,053	..	4,053	1,050	5,590	6,640	17,114	27,807	..	96	..	96	2,817	722	3,539	1,109	36	1,145	4,780	11
12	Lahore	..	1,746	..	1,746	404	2,654	3,060	5,102	9,908	..	..	..	2,326	663	2,989	1,605	..	..	1,605	4,594	12
13	Amritsar	..	5,400	..	5,400	997	2,483	3,480	9,611	18,411	..	1,113	..	1,113	2,963	193	3,156	1,630	..	1,630	5,399	13
14	Gurdaspur	..	602	..	615	1,311	5,903	7,214	7,475	15,304	..	..	..	3,496	886	4,382	..	..	..	..	4,382	14
15	Sialkot	..	1,515	..	1,515	977	2,955	3,932	4,955	10,402	..	56	50	106	2,833	433	3,266	80	..	80	3,452	15
16	Gu ranwala	..	1,822	890	2,712	376	2,715	3,091	2,443	8,246	..	490	..	490	2,592	1,555	4,147	1,445	..	1,445	6,052	16
17	Sheikhupura	..	825	..	825	641	4,174	4,815	5,572	7,212	..	211	..	211	2,919	261	3,180	138	..	138	3,629	17
18	Gujrat	..	1,124	..	1,124	67	1,908	1,975	..	3,099	..	1,333	..	1,333	2,793	167	2,960	..	..	..	4,293	18
19	Shahpur	..	2,383	..	2,383	270	4,399	4,649	12,481	19,513	..	598	46	644	4,768	576	5,344	1,264	..	1,264	7,252	19
20	Jhelum	..	307	..	307	261	3,549	3,810	10,992	15,109	..	..	102	102	2,912	95	3,817	2,35	..	2,35	6,674	20
21	Rawalpindi	..	26	..	26	28	2,420	2,448	..	2,474	..	..	..	..	2,742	817	3,559	..	..	..	3,559	21
22	Attock	..	1,022	176	1,268	120	4,343	4,463	225	5,95	..	3	..	..	3,928	711	4,639	94	..	94	4,736	22
23	Mianwali	..	135	..	135	90	2,394	2,484	..	2,610	..	..	..	..	2,462	279	2,741	..	..	..	2,741	23
24	Montgomery	..	..	..	..	353	6,698	7,051	19,477	26,528	..	..	..	5,291	416	5,707	..	..	..	..	5,707	24
25	Lyallpur	..	3,261	39	3,300	181	4,235	4,416	..	7,716	..	161	143	304	3,216	119	3,335	..	..	..	3,335	25
26	Jhang	..	38	..	38	26	1,603	1,629	33,845	35,512	..	..	..	..	2,538	589	3,127	1,760	..	1,760	4,887	26
27	Multan	..	324	..	324	121	4,027	4,148	5,272	9,744	..	..	..	..	3,090	247	3,337	7	..	7	3,350	27
28	Muzaffargarh	..	174	..	174	444	4,044	4,488	16,870	21,532	..	108	..	108	3,225	374	3,599	749	..	749	4,456	28
29	Dera Ghazi Khan	..	332	..	332	607	7,603	8,210	21,328	29,870	..	..	..	..	7,742	201	7,943	..	..	..	7,943	29
Total for the year 1931-32		..	32,440	1,193	33,633	12,146	1,14,552	1,26,698	2,36,251	3,96,582	..	4,832	341	5,173	98,283	15,283	1,13,666	17,178	2,577	19,755	1,38,594	..
Total for the previous year		..	49,439	618	50,057	17,479	1,28,900	1,46,379	2,50,980	4,47,416	..	5,070	4,651	9,721	1,08,722	27,715	1,36,437	19,507	3,643	23,150	1,69,308	..

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 1932—CONTINUED.

INCOME—CONTINUED.						EXPENDITURE—CONTINUED.												
I.—GENERAL DEPARTMENTS—CONTINUED.						I.—GENERAL DEPARTMENTS—CONTINUED.												
E.—INCOME FROM BOARD PROPERTIES.						E.—BOARD PROPERTIES.												
Serial No.	Name of district board.	(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.			Serial No.			
		Rs.	Rs.	Rs.	Rs.	(a) & (b) Establishment and Contingencies	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Establishment and Contingencies	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Establishment and Contingencies	(c) Works.	Total (3) Gardens.		(a) & (b) Establishment and Contingencies	(c) Works.	Total (4) Roadside Trees.
1	2	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	1
1	Hissar	1,463	421	1,769	354	..	..	..	2,982	2,390	5,372	1,297	..	1,297	361	..	3-1	1
2	Rohtak	338	357	709	1,959	..	..	..	2,076	1,253	3,329	3,574	158	3,732	8,196	..	8,196	2
3	Gurgaon	2,843	518	270	2,758	..	..	..	5,649	1,243	6,892	2,750	..	2,750	2,861	217	4,866	3
4	Karnal	1,028	1,086	218	6,905	609	858	1,467	787	1,608	2,395	210	..	210	6,945	..	6,945	4
5	Ambala	321	301	86	35,423	..	..	..	2,107	853	2,960	947	..	947	2,373	..	23,373	5
6	Siala	..	73	..	..	..	..	..	132	100	232	..	..	..	..	..	..	6
7	Kangra	325	1,924	28	2,260	43	145	188	3,091	2,345	5,436	..	..	..	5,654	..	5,654	7
8	Hoshiarpur	439	1,180	1,316	43,255	..	..	..	6,733	7,765	14,498	2,480	470	2,550	12,251	..	12,251	8
9	Jullundur	1,136	495	512	25,164	..	..	..	2,261	1,287	3,548	921	226	1,147	11,667	..	11,667	9
10	Ludhiana	4,374	66	1,293	11,070	218	1,216	1,434	1,449	678	2,127	2,787	97	2,884	7,586	..	7,586	10
11	Ferozapore	11,368	1,860	637	6,656	1,393	951	2,344	5,554	4,230	9,784	2,724	493	3,217	6,782	505	7,287	11
12	Lahore	4,985	275	210	4,184	144	4,849	4,993	496	449	945	..	..	..	9,331	..	9,331	12
13	Amritsar	18,525	696	288	6,750	..	..	..	3,733	1,665	4,798	1,651	86	1,737	11,496	..	11,496	13
14	Gurdaspur	1,955	3,196	1,072	25,704	1,387	846	2,233	2,962	3,645	6,607	1,784	145	1,929	12,086	..	12,086	14
15	Sialkot	11,728	110	1,986	28,067	16	326	342	4,989	3,385	8,374	3,142	286	3,428	28,988	..	28,988	15
16	Gujranwala	3,153	920	2,434	980	..	..	..	4,988	4,761	9,749	3,063	49	3,112	4,239	..	4,239	16
17	Sheikhpura	9,381	268	156	2,814	..	..	..	1,321	1,130	2,451	416	..	416	8,563	..	8,563	17
18	Gujrat	249	408	454	16,691	..	..	..	2,717	281	2,998	1,878	60	1,938	16,963	..	16,963	18
19	Shahpur	23,019	1,621	4,467	21,346	9,685	200	9,885	4,203	2,340	6,543	6,524	398	6,922	18,915	..	18,915	19
20	Jhelum	116	2,405	2,176	3,319	..	..	..	2,003	2,600	4,603	4,197	..	4,197	167	..	167	20
21	Rawalpindi	723	66	3,008	1,838	..	..	..	228	997	1,225	1,406	..	1,406	3,249	..	3,249	21
22	Attock	73	541	1,043	835	..	..	..	1,355	1,636	2,991	1,030	64	1,094	4,977	..	4,977	22
23	Mianwali	2,493	1,108	1,654	929	..	..	..	933	473	1,406	3,458	10	3,468	2,550	10	2,550	23
24	Montgomery	1,801	1,131	195	4,101	..	38	38	493	1,034	1,527	446	..	446	27,810	..	27,810	24
25	Lyallpur	3,868	2,897	133	5,065	..	..	..	8,499	980	9,479	602	..	602	23,461	..	23,461	25
26	Juang	1,377	1,310	120	801	..	..	..	1,888	1,859	3,747	3,552	316	3,868	9,922	..	9,922	26
27	Multan	451	828	731	1,302	..	..	..	2,308	772	3,080	2,096	259	2,955	15,938	..	15,938	27
28	Muzaffargarh	3,971	1,12	3,141	3,028	..	..	..	3,675	637	4,212	3,328	171	3,499	9,283	..	9,283	28
29	Dera Ghaz Khan	732	647	70	723	713	166	879	3,375	896	4,271	128	..	128	31	..	31	29
Total for the year 1931-32		1,12,565	27,835	30,796	2,64,281	14,208	9,911	24,119	82,887	52,692	1,35,579	56,991	3,288	60,279	2,04,653	732	2,95,385	
Total for the previous year		1,12,267	29,877	32,520	2,71,906	10,544	13,992	24,536	92,567	67,507	1,60,074	74,565	8,584	83,139	3,46,687	1,096	3,47,783	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONCLUDED.				I.—GENERAL DEPARTMENTS—CONCLUDED.										Serial No.
		E.—INCOME FROM BOARD PROPERTIES—concl'd.				E.—BOARD PROPERTIES—concluded.										
		(5) Demonstration farms.	(6) Canals.	TOTAL E—INCOME FROM BOARD PROPERTIES.	TOTAL I—GENERAL DEPARTMENTS.	5 Demonstration Farms.			(6) Canals.			TOTAL E.—BOARD PROPERTIES.	F.—MISCELLANEOUS UNCLASSIFIED CHARGES.	TOTAL I.—GENERAL DEPARTMENTS.		
69	70	71	72	(a) & (b) Establishment and Contingencies	(c) Works.	Total 5—Demonstration Farms.	(a) & (b) Establishment and Contingencies.	(c) Works.	Total (6) Canals.	79	80	81				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1	Hissar	..	..	4,007	2,66,709	380	..	380	90	90	7,500	1,850	59,490	1
2	Rohtak	..	..	19,322	2,53,453	..	..	..	..	..	15,257	865	47,434	2
3	Gurgaon	..	15,959	6,389	2,53,381	..	..	..	..	..	13,728	10,158	61,913	3
4	Karnal	..	20,000	29,237	3,19,436	1,466	..	1,466	..	..	12,483	799	61,775	4
5	Ambala	..	..	36,131	3,16,381	2,129	..	2,129	..	..	29,400	1,444	74,512	5
6	Simla	..	..	73	7,751	..	..	..	..	..	232	242	5,410	6
7	Kangra	
8	Hoshiarpur	..	..	4,837	3,20,833	135	..	135	..	..	11,413	1,507	57,864	7
9	Jullundur	..	33	46,243	3,83,161	..	..	..	..	..	29,699	9,890	73,850	8
10	Ludhiana	..	..	27,307	3,95,408	..	..	..	..	..	16,362	..	47,169	9
11	Ferozepore	..	..	16,803	2,63,258	..	..	..	..	..	14,031	1,456	44,516	10
		..	2,731	23,252	4,33,735	..	..	..	..	..	22,632	9,032	85,316	11
12	Lahore	..	..	10,436	2,87,528	2,648	389	3,037	..	..	18,306	..	61,401	12
13	Amritsar	882	..	27,069	3,32,085	..	..	..	..	..	18,031	2,246	68,094	13
14	Gurdaspur	..	810	35,735	3,46,452	..	..	..	584	902	24,341	4,056	58,267	14
15	Sialkot	..	3,808	3,7063	2,60,979	1,683	137	1,820	..	1,407	44,359	3,093	91,755	15		
16	Gurranwala	1,398	1,701	44,905	2,60,979	..	..	..	1,608	..	18,708	5,836	59,724	16
17	Sheikhupura	37,340	78	12,619	2,56,880	..	..	..	..	..	11,430	1,690	39,772	17
18	Gujrat	..	..	18,981	2,49,377	..	..	..	..	..	21,899	1,442	48,257	18
19	Shahpur	..	1,179	51,302	4,08,734	..	..	..	153	317	42,735	..	1,03,939	19
20	Jhelum	..	849	8,016	1,81,599	504	134	638	..	..	9,605	1,166	51,772	20
21	Rawalpindi	..	..	9,372	2,08,240	..	..	..	..	..	5,880	4,261	45,487	21
22	Attock	..	3,737	3,092	2,11,633	..	..	..	..	..	9,062	213	39,376	22
23	Mianwali	437	..	6,621	1,18,355	685	..	685	..	..	8,119	308	30,340	23
24	Montgomery	..	..	7,228	3,56,239	..	..	..	..	..	29,821	787	71,824	24
25	Lyalpur	..	..	11,963	7,53,78	..	..	..	..	..	33,542	250	1,15,817	25
26	Jhang	..	..	3,608	2,10,907	..	..	..	..	..	17,537	66	60,914	26
27	Multan	..	..	3,340	3,68,895	..	..	..	177	77	22,227	316	77,071	27
28	Muzaffargarh	..	..	12,652	1,96,289	1,599	63	1,662	..	..	18,972	1,741	49,244	28
29	Dera Ghazi Khan	1,383	..	2,172	1,82,903	..	..	..	..	..	5,309	4,236	39,100	29
	Total for the year 1931-32	41,440	50,885	5,27,802	85,17,942	11,229	723	11,952	2,612	2,703	5,315	5,32,629	68,940	17,31,373		
	Total for the previous year	5,719	57,671	5,09,960	91,10,964	14,045	810	14,855	1,486	10,814	12,100	6,42,487	78,314	19,78,132		

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 1932—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district-board.	II—EDUCATION					2—EDUCATION.										Serial No.
		A.—FEES.		A.—INSPECTION			B.—COLLEGES.					C.—HIGH SCHOOLS.					
		(1) Colleges.	(2) High Schools.	(1) & (2) Establishments and Contingencies.	(3) Works.	TOTAL A.—INSPECTION.	(1) & (2) Establishments and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL B.—COLLEGES.	(1) & (2) Establishments and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL C.—HIGH SCHOOLS.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar ..	..	..	6,709	..	6,709	..	..	..	..	..	..	..	..	..	..
2	Rohtak ..	..	10,000	8,144	..	8,144	..	..	..	..	..	..	..	..	..	..
3	Gurgaon ..	..	..	8,858	..	8,858	..	..	1,195	..	..	..	23,528	..	..	151
4	Karnal ..	..	..	6,138	210	6,348	..	..	..	..	..	1,195	..	3,600	4,042	..
5	Ambala ..	..	..	6,858	..	6,858	..	..	..	..	..	..	..	..	..	..
6	Simla ..	..	..	1,315	..	1,315	..	..	..	..	..	..	..	..	..	..
7	Kangra ..	..	3,652	8,593	465	9,058	3	..	194	..	..	..	..	..	..	..
8	Hoshiarpur ..	..	..	6,338	28	6,366	..	..	..	..	..	197	15,643	636	1,293	967
9	Jullundur ..	..	41,153	8,063	22	8,085	..	..	..	..	..	..	25	..	..	..
10	Ludhiana ..	..	16,273	4,306	..	4,306	..	..	..	..	..	..	87,150	..	..	408
11	Ferozepore ..	..	12,016	8,277	39	8,316	3	..	360	..	..	..	33,427	..	..	387
12	Lalore ..	..	..	6,994	..	6,994	..	..	180	..	..	..	363	200	845	2,365
13	Amritsar ..	..	5,221	6,587	..	6,587	..	..	230	..	..	..	180	..	..	..
14	Gurdaspur ..	..	6,872	7,614	103	7,717	..	..	..	..	..	..	230	1,250	2,714	..
15	Sialkot ..	..	7,709	5,095	2,289	7,384	..	900	..	..	..	..	..	..	..	265
16	Tujanwala ..	..	3,378	6,326	..	6,326	..	..	200	..	..	900	18,594	..	..	203
17	Sheikhupura ..	..	..	5,214	..	5,214	..	..	..	..	..	200	7,052	..	..	..
18	Gujrat ..	..	..	6,856	..	6,856	..	..	825	..	..	..	..	..	..	..
19	Shahpur ..	..	14,438	6,873	19	6,892	..	..	1,097	..	..	..	825	16,591	246	..
20	Jhelum ..	..	6,860	10,417	3,272	13,689	..	..	..	..	..	1,097	27,624	..	882	2,511
21	Rawalpindi ..	..	986	1,358	100	12,158	..	..	..	..	..	..	15,449	..	..	197
22	Attock ..	..	..	7,545	677	8,222	..	..	438	..	..	..	12,421	..	..	368
23	Mianwali ..	..	..	6,034	353	6,387	..	..	128	..	..	..	438	..	5	..
24	Montgomery ..	..	9,672	11,795	341	12,136	..	..	..	..	..	..	128	..	499	..
25	Lahore ..	..	53,917	8,669	..	8,669	..	..	..	..	..	..	..	..	2,900	74
26	Jhang ..	..	3,850	6,333	..	6,333	..	..	462	..	..	..	27,668	..	2,981	727
27	Multan ..	..	..	6,828	..	6,828	..	..	..	..	..	462	1,04,410	..	1,149	134
28	Muzaffargarh ..	..	2,315	3,844	..	3,844	20	..	2,308	..	..	..	8,359	..	..	..
29	Dera Ghazi Khan ..	..	..	4,329	..	4,329	..	..	3,744	..	..	..	2,328	..	3,859	200
	Total for the year 1931-32	..	1,98,262	2,03,230	7,18	2,11,198	26	900	11,361	12,287	4,49,031	22,332	21,475	8,97	5,01,795
	Total for the previous year	..	1,80,265	4,04,101	2,610	2,06,721	6	900	8,797	9,703	4,05,267	34,063	23,829	20,728	4,83,887

II—EDUCATION—CONTINUED.

2.—EDUCATION—CONTINUED.

Serial No.	Name of district board.	II—EDUCATION—CONTINUED.								2.—EDUCATION—CONTINUED.										Serial No.
		A.—FEES—concluded.			B.—CONTRIBUTIONS.					D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.					
		(3) Middle Schools.	(4) Primary Schools.	Total A.—FEES.	(1) From Government.			(2) Other Contributions.	TOTAL B.—CONTRIBUTIONS.	(1) & (2) Establishment and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL D.—MIDDLE SCHOOLS.	(1) & (2) Establishment and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL E.—PRIMARY SCHOOLS.	
Rs.	Rs.	Rs.	(a) For original works.	(b) Others.	Total (1) Contribution from Government.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	1
1	Hissar	25,125	415	25,540	..	2,08,464	2,08,464	930	2,09,454	2,11,372	500	3,126	6,751	2,91,749	87,804	7,876	..	1,610	97,290	1
2	Rohtak	28,160	342	3,502	..	3,08,240	3,08,240	..	3,08,240	2,90,444	2,090	12,015	5,463	3,09,982	70,739	5,833	..	2,344	79,524	2
3	Gurgaon	12,384	534	12,918	..	2,66,211	2,66,211	72	2,66,283	2,14,253	1,700	9,153	21,275	2,46,386	75,078	6,784	548	415	82,277	3
4	Karnal	19,391	753	20,144	..	1,43,794	1,43,794	..	1,43,794	1,55,905	..	6,286	2,439	1,64,630	89,813	3,013	..	232	93,342	4
5	Ambala	21,850	58	21,908	..	1,83,300	1,83,300	788	1,84,088	1,81,440	472	3,808	5,514	1,91,347	74,098	9,981	..	808	84,857	5
6	Simla	2,578	36	2,614	..	56,296	56,296	600	56,896	33,311	900	429	269	34,909	20,353	900	..	230	21,433	6
7	Kangra	30,443	527	34,622	..	3,93,822	3,93,822	..	3,93,822	2,96,753	1,520	4,413	2,088	3,04,774	1,44,132	15,210	..	1,521	1,60,863	7
8	Hoshiarpur	39,422	2,890	42,312	..	3,95,811	3,95,811	1,904	3,97,115	2,91,079	..	5,629	9,525	3,93,233	1,81,137	..	..	5,780	1,94,917	8
9	Jullundur	47,280	2,447	50,880	..	2,73,296	2,73,296	5,425	2,78,724	2,57,960	..	9,905	3,622	2,71,257	1,8,994	15,397	..	2,029	2,00,420	9
10	Ludhiana	38,078	1,084	53,355	..	2,39,751	2,39,751	120	2,39,871	2,32,648	..	6,522	1,941	2,41,111	18,112	18,991	..	2,444	1,02,547	10
11	Ferozapore	22,485	1,302	35,803	1,687	2,58,319	2,60,006	128	2,60,134	2,04,233	..	7,063	3,537	2,14,336	1,26,439	7,621	..	1,299	1,35,359	11
12	Lahore	26,435	894	27,329	..	2,23,400	2,28,400	1,660	2,30,060	2,38,187	10,359	5,016	10,031	2,63,633	80,395	3,738	..	1,545	85,588	12
13	Amritsar	42,146	883	48,250	..	2,80,789	2,80,789	1,135	2,81,924	2,43,300	666	4,502	2,992	2,51,160	1,22,533	21,956	..	843	1,45,352	13
14	Gurdaspur	38,799	1,846	47,517	..	2,40,649	2,40,649	1,670	2,42,319	2,28,995	..	9,117	6,316	2,44,029	1,7,053	9,734	..	2,635	1,19,475	14
15	Sialkot	25,802	11,652	45,163	..	2,56,108	2,56,108	4,421	2,60,529	1,22,811	..	10,260	2,361	1,35,950	2,38,717	31,652	..	3,673	2,76,242	15
16	Gujranwala	19,133	1,422	23,933	..	2,21,965	2,21,965	8,525	2,30,490	1,91,985	..	4,342	2,933	1,99,320	1,18,356	2,705	..	1,393	1,21,990	16
17	Sheikhupura	32,548	1,021	33,569	..	2,14,830	2,14,830	6,259	2,21,089	2,17,570	1,628	3,595	4,341	2,27,134	1,03,438	2,579	..	2,951	1,13,908	17
18	Guirat	24,194	1,919	26,113	..	2,47,133	2,47,133	..	2,47,133	2,11,119	..	4,433	3,297	2,19,479	83,402	15,109	..	3,000	1,04,511	18
19	Snahpur	25,255	867	40,560	..	2,64,557	2,64,557	960	2,65,517	2,31,059	3,059	13,485	1,543	2,49,152	1,09,081	12,494	150	794	1,22,519	19
20	Jhelum	27,718	339	34,917	..	4,24,837	4,24,837	..	4,24,837	3,32,962	6,640	4,829	3,697	3,48,119	1,01,298	13,576	1,829	797	1,17,500	20
21	Rawalpindi	12,812	317	14,125	..	4,04,111	4,30,111	..	4,04,111	3,56,819	..	3,739	9,200	3,69,843	1,12,008	11,678	..	219	1,23,905	21
22	Attock	15,342	885	16,227	11,750	2,89,709	3,01,459	600	3,02,059	2,60,900	..	4,676	25,222	2,90,093	93,584	..	..	2,420	96,004	22
23	Mianwali	13,693	263	13,956	6,263	2,61,549	2,67,812	30	2,67,842	2,04,862	..	8,073	12,253	2,25,193	80,271	8,106	..	156	88,533	23
24	Montgomery	14,799	231	24,702	..	3,41,230	3,41,230	250	3,41,480	3,34,239	..	2,388	1,734	3,38,351	1,59,147	1,865	..	1,053	1,62,065	24
25	Lyalpur	78,923	181	1,33,021	..	3,17,663	3,17,663	9,447	3,27,110	4,61,233	..	9,427	2,277	4,72,927	2,3,673	7,787	..	338	2,31,708	25
26	Jhang	21,353	420	5,623	..	2,11,393	2,11,393	986	2,12,379	2,27,229	..	3,419	4,444	2,35,512	71,982	10,498	..	1,429	83,909	26
27	Multan	17,281	422	17,703	8,546*	2,57,622	2,49,076	632	2,49,728	2,04,536	..	6,868	4,575	2,14,979	1,44,137	5,211	..	3,071	1,52,419	27
28	Muzaffargarh	7,286	..	9,601	..	1,80,285	1,80,285	..	1,80,285	1,63,519	..	4,665	2,767	1,71,951	64,230	7,853	..	259	72,342	28
29	Dera Ghazi Khan	3,460	7	3,467	..	2,95,830	2,95,830	3,500	2,99,330	2,28,052	5,182	4,753	2,263	2,40,270	69,410	3,950	132	86	73,603	29
Total for the year 1931-32		7,34,185	33,957	9,66,404	11,154	78,92,234	77,04,388	49,525	77,52,913	68,30,036	34,686	1,75,670	1,66,184	72,06,626	32,32,547	2,63,658	2,943	45,429	35,44,577	
Total for the previous year		7,31,355	37,780	9,49,400	3,24,489	78,28,031	81,52,520	37,045	81,90,165	68,44,350	34,831	1,61,181	4,13,306	75,35,063	31,77,204	2,57,856	3,867	1,31,152	35,70,079	

* Unspent amount of the previous year's grant-in-aid refunded to Government.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	III—MEDICAL—CONCLUDED.						3—MEDICAL—CONCLUDED.									Serial No.
		C.—CONTRIBUTIONS.					D.—MISCELLANEOUS.	TOTAL III—MEDICAL.	B.—HOSPITALS AND DISPENSARIES.				C.—CHARGES FOR LUNATICS.	D.—CHARGES FOR LEPROS.	E.—ANTI-RABIC TREATMENT OF PUPPERS.	TOTAL 3—MEDICAL.	
		(1) From Government.			(2) Other Contributions.	TOTAL C.—CONTRIBUTIONS.			(1) and (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	1
		Rs.	Rg.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	..	..	..	1,030	60,598	255	60,861	83,393	9,156	4,113	96,662	3,127	..	129	1,00,108	1
2	Rohtak	..	..	..	18	17,553	1,099	18,652	45,464	10,788	1,289	57,041	1,743	..	327	59,622	2
3	Gurgaon	..	..	..	396	43,552	52	43,911	70,801	24,830	1,797	97,428	1,953	..	990	1,02,989	3
4	Karnal	..	..	..	591	25,430	..	25,991	75,895	2,700	2,103	80,698	2,453	..	1,041	84,376	4
5	Ambala	..	..	..	1,951	20,551	368	20,949	49,252	6,520	1,896	57,663	1,049	..	921	60,390	5
6	Simla	..	..	..	..	14,743	..	14,743	4,090	400	10,002	14,492	..	..	..	14,537	6
7	Kangra	..	..	..	..	23,236	1,217	23,453	1,03,927	12,359	1,682	1,17,968	2,966	2,835	232	1,25,504	7
8	Hoshiarpur	..	..	..	940	23,500	371	24,821	99,918	1,950	4,860	1,06,734	1,172	..	169	1,03,545	8
9	Jullundur	..	..	..	..	17,148	..	17,148	68,392	1,389	3,456	63,237	3,041	..	59	66,337	9
10	Meerut	..	..	..	1,600	6,036	92	6,149	42,920	4,040	933	47,913	959	..	531	49,538	10
11	Ferozepore	..	..	..	4,827	73,127	1,215	76,073	1,30,753	8,710	5,703	1,45,168	2,794	..	90	1,49,882	11
12	Lahore	..	..	..	310	42,810	38	42,843	70,272	4,860	3,717	78,849	8,759	..	29	87,892	12
13	Amritsar	..	..	..	366	24,206	103	24,309	60,084	2,161	745	62,990	9,973	..	50	73,204	13
14	Gurdaspur	..	..	..	1,422	2,569	14	2,583	45,350	5,020	3,618	53,988	3,018	..	52	57,535	14
15	Sialkot	..	..	..	422	27,922	234	28,156	71,012	4,950	4,119	80,081	3,873	..	226	84,503	15
16	Gujranwala	..	..	..	79	25,079	18	25,097	43,580	10,477	2,543	61,600	6,224	..	17	68,336	16
17	Sheikhupura	..	..	..	1,698	12,385	26	12,411	60,860	2,560	2,284	65,694	279	..	..	65,973	17
18	Gujrat	..	..	..	900	33,600	337	34,230	69,866	4,627	3,090	77,583	3,635	..	23	81,338	18
19	Shahpur	..	..	..	1,571	11,092	660	11,808	67,434	1,015	1,178	69,677	814	..	..	72,477	19
20	Jhelum	..	..	..	767	22,767	392	23,411	60,428	2,512	3,633	66,573	2,005	..	2	63,632	20
21	Rawalpindi	..	..	..	..	27,705	..	27,705	46,245	1,335	7,783	55,363	22	..	..	55,533	21
22	Attock	..	..	..	2,143	57,148	169	57,317	77,193	21,221	4,148	1,02,562	152	..	59	1,03,337	22
23	Mianwali	..	..	..	5	30,005	69	30,074	57,772	716	1,734	60,222	240	..	25	62,015	23
24	Montgomery	..	..	..	6	62,506	24	62,530	79,849	8,065	1,650	89,564	1,994	..	48	91,949	24
25	Lyalpur	..	..	..	17,666	47,666	562	48,481	1,28,056	7,175	3,383	1,38,614	2,758	..	40	1,41,513	25
26	Jhaz	..	..	..	30	32,774	184	32,959	67,004	8,173	2,836	78,013	480	..	..	78,797	26
27	Multan	..	..	..	637	38,907	168	39,075	73,538	4,906	10,379	88,823	2,867	..	94	92,305	27
28	Muzaffargarh	..	..	..	2,026	12,246	368	12,614	43,107	3,050	1,311	47,468	308	..	..	47,990	28
29	Dera Ghazi Khan	..	..	..	1,659	11,710	156	11,866	73,931	..	5,394	79,325	1,981	..	..	81,851	29
Total for the year 1931-32		26,200	7,81,333	8,07,533	43,062	8,50,595	8,762	8,62,391	19,65,436	1,75,155	1,01,435	22,42,026	70,639	2,835	5,154	23,37,008	
Total for the previous year		1,76,817	8,24,952	10,01,769	79,126	10,80,895	12,074	10,97,631	19,88,683	1,70,655	3,04,995	24,64,313	42,274	1,096	3,644	25,33,199	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	IV—PUBLIC HEALTH.							4—PUBLIC HEALTH.										Serial No.
		A.—SANITATION TAX.		C.—CONTRIBUTIONS.					A.—DICTION.			B.—VACCINATION—(1) AND (2) ESTABLISHMENT AND CONTINGENCIES.				D.—SANITATION.		E.—BURIAL AND BURIAL OF PAUPERS.	
		B.—FEES.	(1) From Government.				(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL A.—DICTION.	(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL D.—SANITATION.		E.—BURIAL AND BURIAL OF PAUPERS.					
			(a) For Sanitary original works.	(b) For combating epidemic diseases.	(c) For maternity and child welfare.	(d) For other purposes.						Total (1) Contributions from Government.	Rs.		Rs.	Rs.	Rs.	Rs.	
1	2	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar	..	..	..	360	..	100	460	2,573	..	2,573	7,391	991	1,540	..	1,540	69	1
2	Rohtak	..	..	..	..	456	300	756	3,206	..	3,266	7,686	7,969	2,628	..	2,628	77	2
3	Gurgaon	2,568	..	..	..	..	300	360	3,453	..	3,453	7,318	685	5,397	..	3,397	23	3
4	Karnal	332	..	..	..	..	293	293	2,653	..	2,653	8,177	2,874	2,891	..	2,891	83	4
5	Ambala	..	..	..	..	..	358	358	2,178	..	2,178	7,990	5,039	2,152	2,093	4,245	11	5
6	Simla	..	..	..	..	..	..	..	..	..	..	39	..	..	..	..	..	6
7	Kangra	127	..	..	774	..	3,293	4,067	7,181	1,531	8,712	9,604	2,426	447	3,629	4,076	9	7
8	Hoshiarpur	..	..	..	..	..	336	336	2,760	..	2,760	6,443	11,061	..	..	..	5	8
9	Jullundur	..	..	..	..	1,232	..	1,232	7,268	..	7,268	7,429	5,253	471	..	471	..	9
10	Ludhiana	..	..	..	..	..	355	355	3,082	..	3,082	7,072	5,517	2,924	..	2,924	63	10
11	Ferozepore	..	..	..	300	281	..	581	6,047	34	6,081	9,845	12,905	1,214	..	1,214	32	11
12	Lahore	..	..	..	300	..	..	300	2,518	..	2,518	8,196	6,421	320	344	644	74	12
13	Anandisar	818	..	..	..	527	450	977	2,087	..	2,987	9,626	14,501	3,929	1,336	5,265	372	13
14	Gurdaspur	..	..	..	300	..	..	300	2,388	31	2,419	9,476	2,500	2,500	..	2,500	83	14
15	Sialkot	..	..	..	360	422	..	782	2,747	..	2,747	8,075	4,773	44	1,514	1,558	..	15
16	Gujranwala	272	..	..	..	..	357	357	2,196	..	2,196	6,866	3,111	96	..	96	133	16
17	Sheikhupura	..	..	..	..	..	293	293	1,349	..	1,349	5,284	4,144	..	..	..	151	17
18	Gujrat	..	..	..	..	..	300	300	2,730	..	2,730	7,812	1,474	4,827	..	4,827	..	18
19	Shahpur	..	..	..	..	..	275	275	1,912	..	1,912	6,742	730	149	4,000	4,149	..	19
20	Jhelum	..	..	..	300	..	..	300	2,305	..	2,305	5,803	1,064	4	4,597	4,601	22	20
21	Rawalpindi	..	..	..	..	..	300	300	2,581	..	2,581	8,181	4,414	..	1,691	1,691	..	21
22	Attock	..	..	..	..	..	300	300	3,091	..	3,091	5,894	1,817	..	..	..	76	22
23	Mianwali	..	..	1,179	245	..	24	1,668	1,547	..	1,547	3,863	375	61	5,198	5,259	6	23
24	Montgomery	..	..	..	..	..	300	300	2,855	..	2,855	13,025	6,942	3,095	..	3,095	450	24
25	Lyallpur	..	..	..	720	176	..	896	2,813	..	2,813	11,540	5,134	1,124	..	1,124	394	25
26	Jhang	..	..	..	..	..	285	285	2,024	..	2,024	5,040	2,912	..	..	..	46	26
27	Multan	430	..	..	..	..	360	360	2,949	..	2,949	10,422	2,036	477	..	477	123	27
28	Muzaffargarh	..	..	..	..	..	360	360	2,247	17	2,284	5,940	621	..	..	..	21	28
29	Dera Ghazi Khan	301	..	..	279	..	..	279	2,221	..	2,221	7,771	23	115	..	115	15	29
	Total for the year 1931-32	4,848	..	1,179	3,938	3,094	9,157	17,368	83,941	1,613	85,554	2,18,550	1,22,686	36,405	24,402	60,807	2,342		
	Total for the previous year	5,053	..	8,372	6,048	3,180	5,585	23,165	87,720	7,783	95,503	2,19,468	1,53,222	41,776	25,036	66,812	2,216		

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of district board.	IV—PUBLIC HEALTH—CONCLUDED.							4—PUBLIC HEALTH—CONCLUDED.											Serial No.	
		C.—CONTRIBUTIONS—concl'd.				D.—MISCELLANEOUS	TOTAL IV.—PUBLIC HEALTH.	F.—MATERNITY AND CHILD WELFARE.					TOTAL F.—MATERNITY AND CHILD WELFARE	TOTAL 4—PUBLIC HEALTH.							
		(2) Other Contributions.						(1) Establishment.	(3) Works.												
		(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other Contributions.				TOTAL C.—CONTRIBUTIONS.	(a) Salary.	(b) Travelling allowance.	(c) Other allowances and honoraria.			(d) Provident Fund contributions.	Total (1) Establishment.	(2) Contingencies.	(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	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar					460	5	465											12,564	1	
2	Roh'tak					460	5	465											2,238	23,862	2
3	Gurgaon		249		249	1,005	121	1,126	1,248	336		68	1,652	584					16,876	16,876	3
4	Karnal			654	654	951	85	3,607											1,500	18,178	4
5	Ambala			108	108	401	966	1,699	1,500				1,500							19,463	5
6	Simla			140	140	496	3,122	3,618												39	6
7	Kangra																				7
8	Hoshiarpur	78	149		227	4,294	2	4,423	741	3			744	565					1,309	26,136	8
9	Jullundur			135	135	471	12	483												20,269	9
10	Ludhiana					1,232	261	1,495												20,421	10
11	Ferozepore			78	78	433	189	622						1,576					1,576	20,234	11
12	Labore					581	454	1,035												29,177	12
13	Amritsar		205		205	505	29	534												17,873	13
14	Gurdaspur	309			309	1,781	190	2,204	1,796	62		21	1,879	1,654					3,533	36,283	14
15	Sialkot					300	4	304												22,853	15
16	Gujranwala					782	32	814	1,839				71	1,910	929				2,839	19,592	16
17	Sheikhupura					357		629												12,402	17
18	Gujrat					293	22	315												10,928	18
19	Shahpur					300	112	412												16,843	19
20	Jhelum					275		275												13,533	20
21	Rawalpindi					300	343	643												13,795	21
22	Attock					300	900	1,200												16,867	22
23	Mianwali					300		300	1,511				1,511						1,511	12,389	23
24	Montgomery			25	25	1,693	1	1,694												11,050	24
25	Lyallpur					300	194	494												26,367	25
26	Jhang					896	683	1,579	1,276	300			1,576						1,576	22,585	26
27	Multan					285	35	320												10,022	27
28	Muzaffargarh					300		70						1,000					1,000	17,007	28
29	Dera Ghazi Khan					360	25	385												8,866	29
	Total for the year 1931-32..	387	603	1,290	2,280			9,911	701			160	10,772	6,308					17,080	5,07,019	
	Total for the			1,736	2,724			5,002	168	1,200		85	6,455	4,500					10,955	5,48,176	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING.															5.—VETERINARY AND STOCK-BREEDING.														
A.—VETERINARY HOSPITALS.															A.—VETERINARY HOSPITALS.														
Serial No.	Name of district board.	(1) Fees and sale of medicines.	(2) Contributions.					(3) Miscellaneous.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.	Serial No.															
			(a) From Government.												Total (2) Contributions.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.									
			(i) For Original Works.	(ii) Others.	Total (a) from Government.	(b) Others.	Total (2) Contributions.														TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.				
1	2	177	178	179	180	181	182	183	184	185	186	187	188	1															
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.																
1	Hissar	221	..	..	..	900	900	43	1,164	10,934	..	5,815	16,749	1												
2	Rohtak	44	..	..	..	..	..	..	44	15,892	172	909	16,973	2									
3	Gurgaon	39	..	..	..	..	..	34	73	14,240	88	601	14,929	3										
4	Karnal	392	..	..	..	1,362	1,362	26	1,780	12,096	300	4,497	16,893	4												
5	Ambala	..	..	..	..	800	800	47	847	9,637	..	973	10,615	5											
6	Simla	380	..	2,200	2,200	..	2,200	..	2,580	2,198	..	80	2,278	6															
7	Kangra	..	..	..	..	250	250	6	256	10,541	..	2,873	13,414	7											
8	Hoshiarpur	..	..	..	..	..	..	494	494	9,391	52	3,087	12,930	8									
9	Jullundur	373	..	..	..	..	..	368	741	11,922	400	762	13,084	9										
10	Ludhiana	104	..	..	..	125	125	233	462	7,454	..	491	7,945	10												
11	Farcepore	181	..	..	..	..	..	82	263	12,373	..	1,386	13,759	11										
12	Lahore	..	..	..	..	..	..	..	..	13,015	60	1,460	14,535	12							
13	Amritsar	..	..	..	..	1,500	1,500	122	1,622	12,562	255	623	13,440	13											
14	Gurdaspur	..	..	..	..	..	..	89	197	9,589	240	1,213	11,042	14									
15	Sialkot	..	..	..	..	370	370	24	464	11,136	225	1,307	12,598	15											
16	Gujranwala	70	..	..	..	253	253	139	392	8,210	52	1,073	9,335	16												
17	Sheikhpura	..	..	..	..	600	600	120	720	9,928	168	..	10,096	17											
18	Gujrat	..	..	..	..	300	300	317	617	7,436	..	7,444	14,880	18											
19	Shahpur	..	..	..	..	..	..	194	194	11,527	590	1,765	13,882	19									
20	Jhelum	153	..	..	..	350	350	500	1,003	8,346	..	1,689	10,035	20												
21	Rawalpindi	1,300	..	..	..	..	..	..	1,300	8,744	..	951	9,635	21									
22	Attock	..	..	..	..	1,029	1,029	72	1,101	9,585	..	5,124	14,709	22											
23	Mianwali	..	..	..	..	..	..	15	15	10,623	..	322	10,945	23									
24	Montgomery	..	..	..	..	400	400	39	439	9,664	..	797	10,461	24											
25	Lyalpur	180	..	..	..	878	878	297	1,355	20,037	140	693	20,870	25												
26	Jhang	..	—160*	..	—160*	..	..	57	—103*	9,334	..	984	10,318	26													
27	Mulvan	..	..	..	..	555	555	76	631	16,521	..	3,893	20,414	27											
28	Muzaffargarh	..	..	..	..	..	..	41	41	8,166	540	10,477	19,183	28									
29	Dera Ghazi Khan	..	..	..	..	216	216	249	465	6,558	53	5,134	11,745	29											
Total for the year 1931-32		3,545	—160*	2,200	2,040	9,888	11,928	3,684	19,157	3,07,659	3,335	66,328	3,77,322																
Total for the previous year		3,727	2,000	2,200	4,200	9,037	13,237	5,067	22,031	3,06,595	4,698	97,239	4,08,532																

*An amount balance of Rs. 160 out of the Government grant of Rs. 2,000 allotted last year for special repairs to veterinary hospitals.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONTINUED.

5.—VETERINARY AND STOCK-BREEDING—CONTINUED.

B.—HORSE AND MULE-BREEDING.

B.—HORSE AND MULE-BREEDING.

Serial No.	Name of district board.	(2) Contributions.							TOTAL B.—HORSE AND MULE-BREEDING.	5.—VETERINARY AND STOCK-BREEDING—CONTINUED.				Serial No.
		(1) Stud fees.	(a) From Government.			(b) Others.	(3) Miscellaneous.	(1) & (2) Establishments and Contingencies.		(3) Purchase of stallions.	(4) Works.	TOTAL B.—HORSE AND MULE-BREEDING.		
			(i) For original works.	(ii) For purchase of stallions.	Total (a) from Government.								Total (2) Contributions.	
1	2	189	190	191	192	193	194	195	196	197	198	199	200	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar									4,298		346	4,644	1
2	Rohtak									4,563		189	4,752	2
3	Gurgaon									3,785		41	3,826	3
4	Karnal									4,864			4,864	4
5	Ambala	285							285	4,864		294	4,267	5
6	Simla									3,973				6
7	Kangra									1,565			1,565	7
8	Hoshiarpur									3,942		374	4,316	8
9	Jullundur									4,488		378	4,866	9
10	Ludhiana									4,831		85	4,916	10
11	Ferozepore									3,005			3,005	11
12	Lahore									6,715			6,715	12
13	Amritsar									2,950			2,950	13
14	Gurdaspur							526	526	5,151		284	5,435	14
15	Sialkot									4,955		300	5,255	15
16	Gujanwala									2,098	500	293	3,591	16
17	Sheikhupura									5,116			5,116	17
18	Gujrat									1,180	200		1,380	18
19	Shahpur									6,519		1,613	8,132	19
20	Jhelum									1,914			1,914	20
21	Rawalpindi									3,296	1,000		4,296	21
22	Attock									3,431		30	3,461	22
23	Mianwali								8	3,995		37	4,032	23
24	Montgomery									5,762		27	5,789	24
25	Lyallpur									7,196		464	7,660	25
26	Jhang									3,921		69	3,990	26
27	Multan									4,381		144	4,525	27
28	Muzaffargarh									3,283			3,283	28
29	Dera Ghazi Khan									2,976	375		3,351	29
Total for the year 1931-32		285						534	819	1,14,863	2,075	4,968	1,21,896	
Total for the previous year		302						11	313	1,37,535	9,075	5,236	1,51,846	

V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.

5.—VETERINARY AND STOCK-BREEDING—CONCLUDED.

C.—CATTLE-BREEDING.

C.—CATTLE-BREEDING.

D.—SHEEP AND GOAT-BREEDING.

(3) Contributions.

(a) From Government.

Serial No.	Name of district board.	V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.										5.—VETERINARY AND STOCK-BREEDING—CONCLUDED.										Serial No.	
		C.—CATTLE-BREEDING.										C.—CATTLE-BREEDING.					D.—SHEEP AND GOAT-BREEDING.						
		(1) Sale of bulls and cows.	(2) Stud fees.	(3) Contributions.						(4) Miscellaneous.	TOTAL C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.	TOTAL V.—VETERINARY AND STOCK-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of cows and bulls.	(4) Works.	TOTAL C.—CATTLE-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.		TOTAL 5.—VETERINARY AND STOCK-BREEDING.
				(i) For original works.	(ii) Others.	Total (a) from Government.	(b) Others.	Total 3—Contributions.	(1) & (2) Establishment and Contingencies.															(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.
1	2	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Bissar	..	..	..	4,000	4,000	..	4,000	49	4,049	..	5,213	59	8,077	..	8,136	..	..	..	..	29,529	1
2	Pohlak	127	..	..	8,000	8,000	..	8,000	700	8,827	..	8,871	..	22,041	..	22,041	..	..	..	..	43,766	2
3	Gurgaon	1,608	..	..	7,500	7,500	..	7,500	59	9,167	..	9,240	1,051	19,052	..	20,103	..	..	..	..	38,858	3
4	Karnal	..	..	..	..	..	..	..	..	..	..	2,065	526	4,100	..	4,626	..	..	..	..	26,383	4
5	Ambala	..	..	..	..	..	..	403	..	403	..	1,250	293	3,700	..	3,993	..	..	..	..	18,875	5
6	Simla	..	..	..	..	..	..	..	..	..	..	2,580	..	..	..	..	..	..	..	..	2,278	6
7	Kangra	..	..	..	..	..	..	..	..	..	..	256	370	85	..	455	226	7	..	233	15,667	7
8	Hoshiarpore	..	6	..	..	..	..	..	..	..	..	500	287	3,000	..	3,287	..	..	..	..	29,133	8
9	Jullundur	..	..	..	..	..	..	..	..	..	6	741	275	3,849	..	4,124	..	..	..	..	22,074	9
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	462	488	5,000	..	5,488	..	..	..	..	18,349	10
11	Ferozepore	..	..	..	..	..	..	..	..	..	..	263	1,258	3,702	..	4,960	..	480	..	480	22,204	11
12	Lahore	143	..	..	..	..	..	..	..	143	..	143	..	2,289	..	2,289	..	..	..	..	23,539	12
13	Amritsar	..	..	..	..	..	31	31	95	126	..	2,274	535	2,000	..	2,535	..	..	..	..	18,925	13
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	197	403	3,500	..	3,903	..	..	..	..	20,380	14
15	Sialkot	..	..	..	..	..	..	..	..	..	..	464	2	1,272	..	1,274	..	..	..	..	19,097	15
16	Gurranwala	..	..	..	..	..	..	..	..	..	..	392	..	..	..	..	..	..	..	..	12,926	16
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	720	..	..	..	..	..	..	..	..	15,212	17
18	G-jrat	..	..	..	..	..	..	..	..	..	..	617	1,469	1,035	..	2,504	..	..	..	..	18,764	18
19	Shahpur	..	..	..	2,000	2,000	..	2,000	..	2,000	..	2,194	32	4,855	..	4,887	..	..	..	..	26,901	19
20	Jhelum	..	..	..	6,000	6,000	..	6,000	..	6,000	..	7,003	179	10,567	..	10,746	..	..	..	..	22,695	20
21	Rawalpindi	..	..	..	4,500	4,500	..	4,500	180	4,180	..	5,980	8,858	1,790	..	10,648	..	..	..	..	24,639	21
22	Attock	..	..	..	4,500	4,500	..	4,500	..	4,500	..	5,401	..	6,835	..	6,835	..	..	..	..	25,005	22
23	Mianwali	173	..	..	6,000	6,000	60	6,060	..	6,233	7	6,263	344	8,899	..	9,243	4	..	..	4	24,224	23
24	Montgomery	..	..	..	..	..	..	..	..	..	..	439	..	1,500	..	1,500	..	..	..	..	17,750	24
25	Lyalpur	..	..	..	..	..	..	..	..	..	..	1,255	1,002	3,500	..	4,502	..	..	..	..	33,032	25
26	Jhang	..	..	..	..	..	..	..	..	..	..	-103*	1,415	640	..	2,035	..	..	..	..	16,363	26
27	Multan	..	..	..	..	..	..	..	..	..	..	631	3	..	..	3	..	..	..	..	24,942	27
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	41	3,479	..	..	3,479	..	..	..	..	25,945	28
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	465	2,672	..	..	2,672	..	..	..	..	17,768	29
Total for the year 1931-32		2,051	6	..	42,500	42,500	494	42,994	1,083	46,134	7	66,117	24,000	1,22,288	..	1,46,288	230	487	..	717	6,46,223		
Total for the previous year		210	131	..	44,318	44,318	927	45,245	3,248	48,834	90	71,268	19,421	1,30,957	..	1,50,378	200	946	..	1,236	7,11,992		

*An unspent balance of Rs. 160, out of the Government grant of Rs. 1,500 allotted last year for special repairs to veterinary dispensaries damaged by floods, was surrendered to Government during the year 1931-32.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Name of district board.	VI.—DISTRICT WORKS.				6.—DISTRICT WORKS.											Serial No.
	A.—CONTRIBUTIONS.				A.—DIRECTION.			B.—ROADS.								
	(1) From Government.				(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL A.—DIRECTION.	(1) Metalled.				Total (1) Metalled.				
	(a) For maintenance of main roads.	(b) For development of main roads.	(c) Others.	Total (1) From Government.				(a) Main roads.			(1) Other roads.					
2	221	222	223	224	225	226	227	228	229	230	231	232	233	234	1	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1 Hissar	7,122	4,425	..	11,547	18,954	..	18,954	..	4,042	4,042	..	..	..	4,042	1
2 Rohtak	25,268	..	..	25,268	18,049	..	18,049	..	53,261	53,261	..	..	..	53,261	2
3 Gurgaon	8,772	2,178	..	10,950	18,402	..	18,402	172	15,813	15,985	..	..	..	15,985	3
4 Karnal	6,766	960	..	7,726	17,697	25	17,722	9,664	24,667	34,331	..	5,673	5,673	40,004	4	
5 Ambala	47,487	..	..	47,487	21,502	1,504	23,006	..	78,556	78,556	..	3,527	3,527	82,083	5
6 Simla .. .. .	..	..	243	243	2,673	..	2,673	..	..	..	..	..	..	..	6
7 Kangra	6,731	5,226	3,028	14,985	20,399	550	20,949	..	..	..	..	..	5,147	37,030	7
8 Hoshiarpur	11,775	..	..	11,775	13,069	..	13,069	..	31,883	31,883	..	5,147	5,147	96,474	8
9 Jullundur	35,131	..	..	35,131	15,084	380	15,464	..	96,474	96,474	..	..	..	77,312	9
10 Ludhiana	24,275	877	..	25,152	13,013	..	13,013	..	63,828	63,828	..	13,484	13,484	1,40,363	10	
11 Ferozepore	35,283	1,675	..	36,958	18,939	312	19,251	1,209	1,32,159	1,33,368	100	6,895	6,895	..	11	
12 Lahore	10,868	..	..	10,868	18,680	..	18,680	..	40,366	40,366	..	..	..	40,366	12
13 Amritsar	15,868	6,723	..	22,591	14,365	71	14,436	10,000	50,525	60,555	..	680	680	61,235	13	
14 Gurdaspur	7,493	887	..	8,380	19,245	..	19,245	..	..	..	6,712	14,004	20,706	20,726	14
15 Sialkot	7,280	4,983	..	12,263	22,495	..	22,495	..	1,527	1,527	..	2,452	2,452	3,979	15	
16 Gujranwala	2,956	..	..	2,956	10,046	159	10,205	..	500	500	..	2,662	2,662	3,162	16
17 Sheikhupura	5,510	20,000	..	25,510	14,055	..	14,055	34,008	10,926	44,934	..	..	..	44,934	17
18 Gujrat	10,585	154	..	10,739	13,734	..	13,734	..	23,286	23,286	..	..	..	23,286	18
19 Shahpur	17,741	..	..	17,741	24,593	1,132	26,025	..	33,602	33,602	..	..	..	33,602	19
20 Jhelum	7,799	2,881	..	10,680	10,516	194	10,710	..	899	899	..	281	281	1,180	20	
21 Rawalpindi	16,765	..	..	16,765	13,636	..	13,636	..	..	..	..	20,164	20,164	20,164	21
22 Attock	3,301	13,765	..	17,066	14,823	..	14,823	5,007	1,560	6,567	..	372	372	6,939	22	
23 Manwali	585	..	..	585	8,246	..	8,246	..	477	477	..	330	360	837	23
24 Montgomery	11,663	..	..	11,663	21,090	..	21,090	..	33,222	33,222	..	..	..	33,222	24
25 Lyallpur .. .. .	..	..	..	..	22,275	291	22,566	1,170	1,51,579	1,52,749	..	..	..	1,52,749	25
26 Jhang	4,676	..	..	4,676	12,637	26	12,663	..	5,315	5,315	..	906	906	6,221	26
27 Multan	6,957	..	..	6,957	25,374	..	25,374	..	37,516	37,516	..	4,680	4,680	42,196	27
28 Muzaffargarh .. .. .	..	..	2,405	2,405	5,001	..	5,001	..	..	..	..	1,806	1,806	1,806	28
29 Dera Ghazi Khan	3,118	..	..	3,118	12,687	..	12,687	..	254	254	..	..	..	254	29
Total for the year 1931-32	3,41,775	64,734	5,676	4,12,185	4,62,879	4,644	4,67,523	61,230	8,92,67	9,53,497	6,812	83,103	89,915	10,43,412		
Total for the previous year	4,13,588	90,511	25,011	5,29,110	5,16,075	5,227	5,21,302	29,045	10,44,967	10,74,012	1,252	88,843	90,095	11,64,107		

INCOME - CONTINUED.

EXPENDITURE - CONTINUED.

VI - DISTRICT WORKS - CONCLUDED.

6 - DISTRICT WORKS - CONCLUDED.

Name of district board.	A. - CONTRIBUTIONS - contd.					TOTAL VI - DISTRICT WORKS.	B. - ROADS - contd.										Serial No.		
	(2) Other contributions.		B. - COMMISSION ON AGENCY WORKS.	C. - MISCELLANEOUS.	D. - LOANS FOR ROADS.		(1) Metalled.					(2) Unmetalled.						(3) Interest on loans.	TOTAL B. - DISTRICT WORKS.
	TOTAL A. - CONTRIBUTION.	TOTAL (2) Unmetalled.					(a) Main roads.		(b) Other roads.			Total (2) Unmetalled.	Total B. - Roads.	TOTAL VI - DISTRICT WORKS.					
							(i) Original Works.	(ii) Repairs.	Total (a) Main roads.	(i) Original Works.	(ii) Repairs.				Total (b) Other roads.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Hissar	139	11,685	..	888	..	12,573	8,083	6,142	14,225	..	..	..	14,225	..	18,267	37,921	1
Rohtak	..	25,268	..	15	..	25,283	..	1,698	1,698	..	..	..	1,698	..	54,959	74,008	2
Gurgaon	500	11,450	..	2,066	..	14,116	2,168	12,281	14,449	..	..	..	14,449	..	30,434	48,836	3
Karnal	454	8,180	..	1,134	..	9,314	553	11,401	12,354	..	6,411	6,411	18,765	..	58,769	76,491	4		
Ambala	4,940	52,427	..	190	..	52,617	..	18,480	18,480	..	490	490	18,970	..	1,01,053	1,24,030	5		
Simla	1,800	2,043	..	..	..	2,043	..	..	..	..	270	270	270	..	270	2,943	6
Kangra	10	14,595	..	318	..	15,313	..	32,354	32,254	8,055	17,094	25,149	47,503	..	57,503	78,452	7		
Hoshiarpur	110	11,885	..	121	..	12,006	..	19,836	19,836	..	6,640	6,640	26,476	..	63,506	76,575	8		
Jalandhar	..	35,131	..	3,831	..	38,962	..	2,544	2,544	..	..	..	2,544	..	99,018	1,14,482	9
Ludhiana	..	25,152	..	836	..	2,988	1,279	1,013	2,292	..	..	..	2,292	..	79,604	92,617	10
Ferozepore	1,200	38,158	241	1,405	..	39,804	2,976	1,504	4,480	29	2,396	2,425	6,905	..	1,47,268	1,66,519	11		
Lahore	10	10,878	..	219	..	11,097	..	12,617	12,617	..	5,054	5,054	17,671	..	58,037	76,717	12		
Amritsar	8,800	31,91	..	840	..	32,340	..	9,547	9,547	415	2,730	3,145	17,692	..	73,937	88,36	13		
Gurdaspur	..	8,380	..	695	..	9,075	3,076	11,781	14,857	4,42	5,984	10,316	28,173	..	45,899	65,144	14		
Sialkot	..	12,263	6	1,998	..	14,267	11,197	24,58	34,786	3,833	10,861	14,694	49,481	..	53,459	75,954	15		
Gujranwala	..	2,956	..	82	..	3,038	..	12,481	12,481	100	12,925	13,025	25,506	..	28,608	38,873	16		
Sheikhpura	..	25,510	..	1,377	..	26,887	763	9,591	10,354	2,262	3,249	5,511	15,865	..	60,799	74,854	17		
Gujrat	..	10,739	..	..	..	10,739	1,535	33,515	35,050	..	..	..	35,050	..	58,336	72,070	18
Sahapur	989	18,730	..	4,680	..	24,410	..	24,674	24,674	..	..	..	24,674	9,076	68,352	92,377	19
Jhelum	..	10,680	..	24,657	..	35,337	17,828	17,457	35,285	..	10,807	10,807	46,092	..	47,272	57,982	20		
Rawalpindi	..	16,765	..	9,946	..	26,711	..	..	..	..	56,484	56,484	56,484	..	76,648	90,284	21
Attock	360	17,436	..	7,973	..	25,399	7,407	15,482	22,979	758	7,051	7,809	30,788	..	37,727	52,550	22		
Mianwali	675	1,260	..	47	..	1,307	..	1,148	1,148	196	1,046	1,242	2,590	..	3,227	11,473	23		
Montgomery	60	11,728	..	697	..	12,420	151	14,435	14,586	..	..	..	14,586	..	47,808	68,898	24
Lyalpur	..	..	..	1,351	..	1,351	..	22,481	22,481	..	..	..	22,481	..	1,75,230	1,97,796	25
Jhang	..	4,676	..	146	..	4,822	240	25,502	25,742	..	393	393	26,135	..	32,356	45,019	26		
Multan	..	6,957	96	93	..	7,146	1,928	18,418	17,396	..	7,332	7,332	24,728	..	68,924	92,218	27		
Muzaffargarh	..	2,405	..	365	..	2,770	..	11,27	11,327	..	..	..	11,327	..	13,133	18,434	28
Dera Ghazi Khan	..	3,118	4	358	..	3,480	..	11,274	11,274	6,402	3,657	10,059	21,335	..	21,587	34,274	29		
Total for the year 1931-32.	20,046	4,32,231	347	66,937	..	4,99,515	59,674	3,78,622	4,38,296	28,462	1,60,794	1,87,256	6,25,502	9,076	16,78,040	21,45,163			
Total for the previous year.	21,633	6,60,743	954	60,741	..	6,11,818	2,10,340	4,58,200	6,65,600	32,021	2,57,853	2,89,875	9,65,475	11,472	21,31,064	26,52,356			

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Name of district board.	TOTAL—ORDINARY INCOME.	VIII—EXTRAORDINARY INCOME.				TOTAL—ORDINARY EXPENDITURE.	S—EXTRAORDINARY EXPENDITURE.				Serial No.
		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 S—EXTRAORDINARY EXPENDITURE.	
2	251	252	253	254	255	256	257	258	259	260	1
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Hissar	5,85,880										1
Rohilkhand	6,55,423			1,503	1,503	5,65,620		10,000	631	10,631	2
Gurgaon	6,74,243					6,70,855					3
Karnal	5,23,467			1,48,494	1,48,494	6,15,830		13,000	1,48,494	1,61,494	4
Ambala	6,02,784					5,32,651					5
Simla	86,627					5,80,343		3,000		3,000	6
Kangra	7,95,331					83,039					7
Hoshiarpur	8,61,343					7,97,054					8
Jalandhar	8,58,924					8,07,373					9
Ludhiana	5,02,237					8,37,803					10
Ferozepore	8,47,718					6,07,057					11
Lahore	6,00,931					8,47,965					12
Amritsar	7,24,558					6,25,887					13
Gurdaspur	6,50,074					7,04,001					14
Sialkot	7,23,579					6,11,456					15
Gujranwala	5,44,617					7,30,574					16
Sheikhupura	5,52,775					5,28,546					17
Gujrat	5,69,134					5,54,028					18
Shahpur	7,55,278					5,86,280					19
Jhelum	7,11,453					7,20,204		40,924		40,924	20
Rawalpindi	7,14,902					7,09,830					21
Attock	6,19,604					7,51,980					22
Mianwali	4,40,314					6,27,934					23
Montgomery	8,01,594					4,59,862					24
Lyallpur	12,67,871					8,20,042					25
Jhang	4,87,724					13,34,970					26
Multan	6,84,445					5,47,073					27
Muzaffargarh	4,03,148					6,78,574					28
Dera Ghazi Khan	5,02,712					4,16,761	20,000			20,000	29
						5,05,089					
Total for the year 1931-32	1,87,68,690			1,49,997	1,49,997	1,88,58,631	20,000	66,924	1,49,125	2,36,049	
Total for the previous year	2,01,00,783	1,00,095	50,000	5,55,535	7,05,630	2,02,63,274	2,21,000	50,528	5,70,631	8,42,159	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	IX.—SUSPENSE ACCOUNTS.															9.—SUSPENSE ACCOUNTS.					Serial No.			
		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 ments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL A.—STATIONERY AND PRINTING.	(1) General ments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL B.—STOCKS AND STORES.	Rs.									
1		261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Hissar															300		300			190		190	1	
2	Rohtak															7,406		7,406			2,884		2,884	2	
3	Gurgaon															5,376		5,376			1,914		1,914	3	
4	Karnal	572	231	36	113	3	139	1,004								2,862		3,956	1,004		4,241		5,315	4	
5	Ambala															3,662		3,662			2,660		2,660	5	
6	Simla															164		164			130		130	6	
7	Kangra												37	37	37	22,452		22,480			5,238		5,238	7	
8	Hoshiarpur																							8	
9	Jullundur								152	57	35	2	26	5	277	59,899		60,176	1,415		89,355		90,770	9	
10	Ludhiana															23,006		23,006			31,470		31,470	10	
11	Ferozapore															9,754		9,754			8,731		8,731	11	
12	Lahore															9,612		9,612			2,101		2,101	12	
13	Amritsar	505	432	85	191	5	227	1,535								13,115		14,650	1,618		9,811		11,429	13	
14	Gurdaspur															6,447		6,947			4,424		4,424	14	
15	Sialkot															5,647		5,647	1,895	886	2,867		5,648	15	
16	Gujranwala															2,548		2,548			1,536		1,536	16	
17	Sheikhpura															964		964	1,470		47,023		48,493	17	
18	Gujrat															3,638		3,638			4,008		4,008	18	
19	Shahpur															5,035		5,035			4,184		4,184	19	
20	Joelum															8,645		8,645			13,237		13,237	20	
21	Rawalpindi															3,286		3,286			3,000		3,000	21	
22	Attock															1,971		1,971			943		943	22	
23	Mianwali															2,039		2,039			1,592		1,592	23	
24	Montgomery								70	179	1		1	17	268	2,265		2,533	1,906		2,882		4,849	24	
25	Lyalpur	2					33	33								37,283		37,318			38,704		3,874	25	
26	Jhang															2,094		2,094			2,472		2,472	26	
27	Multan															13,615		14,132			11,639		11,639	27	
28	Muzaffargarh															5,451		5,451	185		6,145		6,330	28	
29	Dera Ghazi Khan															760		760			910		910	29	
	Total for the year 1931-32.	1,169	663	121	304	8	309	2,664	222	236	36	2	27	59	582	2,59,706	517	2,63,559	9,643	886	3,04,351		3,14,880		
	Total for the previous year.	1,384	411	133	430	12	325	2,995	129	310	39	2	30	547	1,066	2,85,689	596	2,90,046	10,160	863	3,20,616	850	3,50,289		

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 1932—CONCLUDED.

Serial No.	Name of district board.	INCOME—CONCLUDED.			EXPENDITURE—CONCLUDED.			INCIDENCE OF INCOME PER HEAD OF POPULATION.	INCIDENCE OF TAXATION PER HEAD OF POPULATION.	Serial No.
		TOTAL INCOME.	OPENING BALANCE.	GRAND TOTAL.	TOTAL EXPENDITURE.	CLOSING BALANCE.	GRAND TOTAL.			
1	2	281	284	285	286	287	288	289	290	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
1	Hissar	5,87,683	20,524	6,08,207	5,76,441	31,766	6,08,207	0 11 11	0 4 0	1
2	Rohtak	6,72,829	12,983	7,35,817	6,73,739	62,078	7,31,817	0 14 8	0 3 10	2
3	Gurgaon	7,58,113	1,16,410	8,74,523	7,79,238	95,285	8,74,523	0 14 9	0 4 2	3
4	Karnal	5,27,423	29,922*	5,57,345	5,37,986	19,359	5,57,345	0 11 3	0 4 3	4
5	Ambala	6,16,446	20,752*	6,37,198	5,86,003	4,195	6,27,198	0 15 11	0 5 6	5
6	Simla	86,791	8,008	94,799	83,169	11,630	94,799	5 10 8	0 2 8	6
7	Kangra	8,17,820	25,295	8,43,115	8,02,292	40,823	8,43,115	1 0 2	0 3 4	7
8	Hoshiarpur	8,61,343	48,332	9,09,675	8,07,373	1,02,302	9,09,675	0 14 6	0 4 5	8
9	Jullundur	9,19,100	39,491	9,58,591	9,28,873	39,018	9,58,591	1 1 3	0 6 0	9
10	Ludhiana	6,15,243	1,04,640	7,19,783	6,38,527	8,256	7,19,783	1 1 1	0 3 10	10
11	Ferozepore	8,57,472	2,788	8,60,260	8,56,696	3,564	8,60,260	0 13 6	0 4 4	11
12	Lahore	6,10,543	54,359*	6,64,902	6,27,988	36,914	6,64,902	0 11 7	0 3 9	12
13	Amritsar	7,39,208	1,00,555*	8,39,863	7,15,430	1,24,433	8,39,863	0 14 3	0 4 5	13
14	Gurdaspur	6,57,021	58,314	7,15,335	6,15,880	99,475	7,15,355	0 11 11	0 4 8	14
15	Sialkot	7,29,226	72,646	8,01,872	7,36,222	65,650	8,01,872	0 14 4	0 4 2	15
16	Gujranwala	5,47,165	1,25,045*	6,72,211	5,30,052	1,42,129	6,72,211	0 14 3	0 4 3	16
17	Sheikhpura	5,33,739	85,509*	6,39,248	6,02,521	36,727	6,39,249	0 13 7	0 5 6	17
18	Gujrat	5,72,772	60,122	6,32,894	5,90,288	42,606	6,32,894	0 10 10	0 3 7	18
19	Shahpur	7,60,313	69,762	8,30,075	7,65,312	64,733	8,30,075	1 0 8	0 6 5	19
20	Jhelum	7,20,098	22,416*	7,42,24	7,23,067	19,157	7,42,524	1 6 10	0 3 4	20
21	Rawalpindi	7,18,184	52,269	7,70,57	7,54,980	15,477	7,70,457	1 6 6	0 2 8	21
22	Attock	6,21,575	72,350*	6,93,25	6,28,877	65,048	6,93,925	1 2 10	0 3 9	22
23	Mianwali	4,42,353	20,173	4,62,526	4,61,454	1,072	4,62,526	1 3 2	0 2 3	23
24	Montgomery	8,04,127	1,24,449	9,28,576	8,24,890	1,03,686	9,28,576	0 13 7	0 4 9	24
25	Lyalpur	13,05,189	2,50,253	15,55,442	13,73,734	1,81,708	15,55,442	1 3 2	0 9 8	25
26	Jhang	4,89,818	98,093*	5,87,911	5,49,545	38,366	5,87,911	0 13 4	0 3 8	26
27	Multan	6,98,571	3,59,291	10,57,868	6,90,793	3,67,705	10,57,868	0 10 11	0 5 3	27
28	Muzaffargarh	4,08,599	77,920	4,86,519	4,43,091	43,428	4,86,519	0 11 8	0 2 5	28
29	Dera Ghazi Khan	5,02,472	22,072	5,24,544	5,02,092	22,452	5,24,544	1 2 7	0 3 1	29

APPENDIX.

Abstract of Form No. II of the District Board returns for the year 1931-32, showing the Income and Expenditure of the District Boards under the headings given in Table 136 of the Statistical Abstract for British India.

<i>Income.</i>		<i>Expenditure.</i>	
	Rs.		Rs.
Provincial rates	.. 58,02,152	Education	.. 1,12,47,995
Civil Works	.. 12,28,918	Civil Works	.. 6,48,221
Other sources	.. 1,21,51,181	Sanitation, Hospital, etc.	27,16,292
		Debt and Miscellaneous	47,97,052
Total Income	.. 1,91,82,246	Total Expenditure	.. 1,94,09,560



