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REPORT



ON THE WORKING OF

# DISTRICT BOARDS

IN THE

## PUNJAB

DURING THE YEAR

1932-33.

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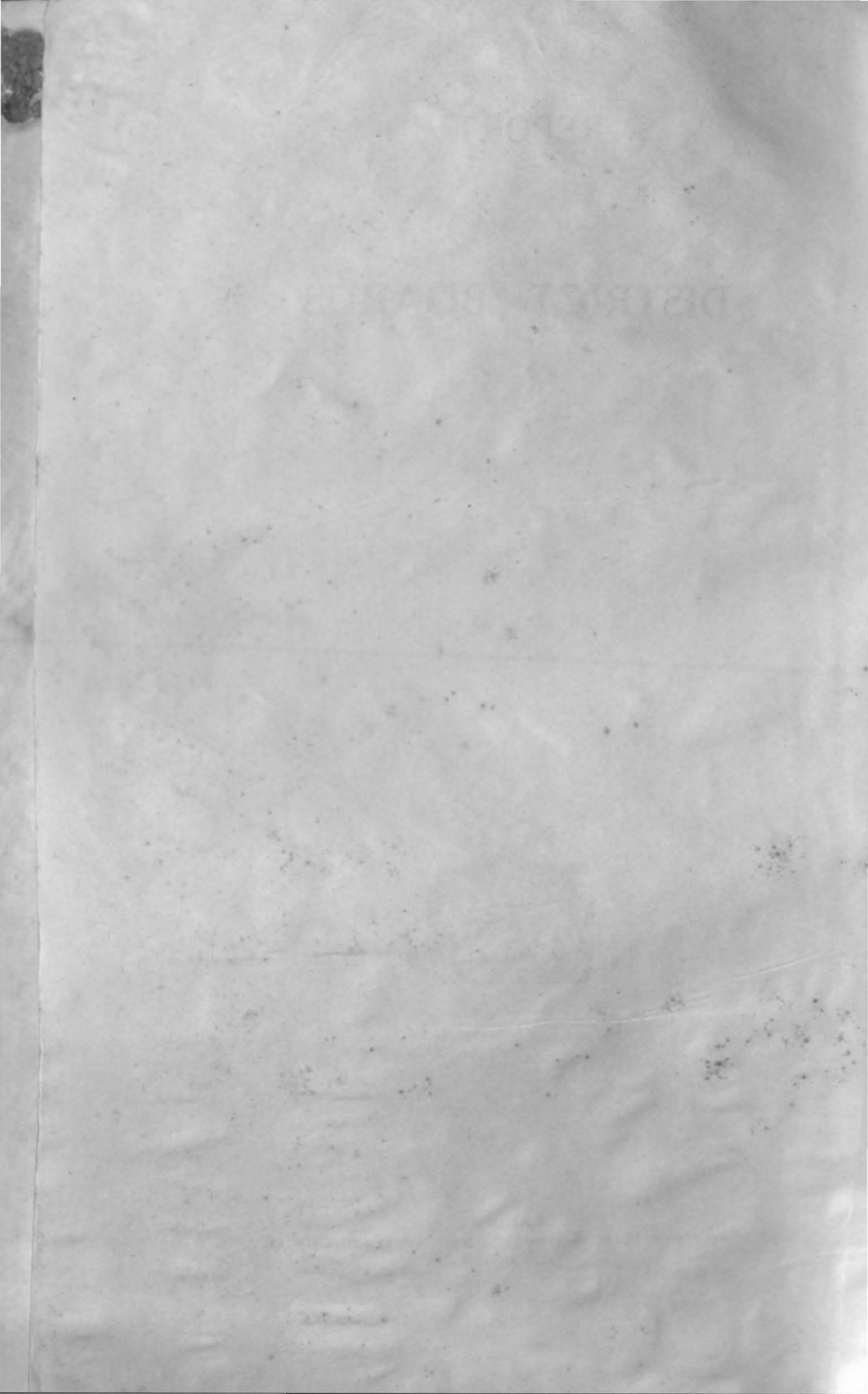
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Proceedings of the Punjab Government (Ministry of Local Self-Government) in the Local Self-Government (Boards) Department, No. 14628, dated 3rd May 1934.

READ—

The Commissioners and Deputy Commissioners Reports on the working of District Boards for the year 1932-33.

THE number of members increased from 1,180 to 1,185, owing to alterations made by Government during the year in the constitution of some Boards. The number of elected members rose from 835 to 848, while appointed official members decreased from 147 to 142, 1,157 members are Indian, 28 European or Anglo-Indian. The number of elected members is now 75 per cent. in 21 Boards, 66 per cent. in 5 (Attock, Multan, Muzaffargarh, Shahpur and Sheikhpura), and 33 per cent. in 2 (Mianwali and Dera Ghazi Khan), the remaining District Board, Simla, being administered by the Deputy Commissioner. As before, only two boards have as their Chairmen elected non-officials (Gujrat and Gujranwala), while one has the Deputy Commissioner as its elected Chairman (Sialkot), all the other having continued to prefer an appointed official Chairman, *viz.*, the Deputy Commissioner.

2. The electorates of all the District Boards are joint, not communal, the circles being so arranged that, as far as possible, the various communities shall be in a position to elect the number of representatives to which they are entitled, according to their population and voting strength. Though sometimes it has not been possible for a minority community to secure its due share by election, the system on the whole works successfully, and in the year under report, as usual, there appear to have been no riots or rowdiness. A striking feature during the year was the number of uncontested elections, *viz.*, 217 out of 380. The local officers consider that this is a wholesome sign, and resulting not from lack of interest but from a preference of electors to decide on their representatives informally, without the expense and the bitterness of an election. Where seats were contested, the contests were usually keen, the number of voters in one circle of the Ambala District being as high as 90 per cent. The reports supply no instance of personation in the elections of 1932-33, but the Commissioner of Lahore mentions that several cases of personation were reported at the Amritsar District Board elections which took place shortly after the year under report, and he is of opinion that, if special steps were taken at every election as they were in this instance, personations would be frequently detected.

3. From the following statement it will be seen that there is a considerable improvement in the financial position of the Boards :—

*Income and Expenditure.*

Year.	Opening balance.	Receipts excluding Government grants.	Government grants.	Total income (columns 2-4).	Expenditure.	Closing balance.
1	2	3	4	5	6	7
(Rupees in lakhs).						
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
1932-33 ..	20.2	97.0	97.3	2,14.5	1,85.5	29.0

NOTE :—The difference between closing and opening balances is due to the fact that subsequent book adjustments made by the Accountant-General usually reveal some small inaccuracies in the figures supplied by several of the Boards.

Details of the differences under the various heads of account will be found in the abstract of Form II. It will be noticed that the considerable increase in receipts (excluding Government grants)

from 89.6 lakhs to 97 lakhs is chiefly due to an increase in local rate from 53.3 lakhs to 58.1,—an increase due to fewer suspensions and remissions of land revenue, and partly perhaps to the decision mentioned in last year's review, that the local rate demand, both current and arrears, must be satisfied before any payment is credited to land revenue. Another considerable increase was of profession and *haisiyat* taxes from 4.4 to 5.2 lakhs,—an increase which, as pointed out in the last two annual reviews, should be repeated in future years. Government grants, on the other hand, decreased by nearly 5 lakhs, with the result that the total income for the year, including the opening balance, was only slightly in excess of that for the previous year, *viz.*, 214.5 lakhs as against 213.9. The closing balance, however, of 29 lakhs, is over 9 lakhs more than in the previous year and larger than it has been for six years, owing to a striking decrease in expenditure, which fell from 194.1 to 185.5 lakhs. This decrease in expenditure was mainly due to a cut of 10 per cent. (15 per cent. in the case of Kangra) in the pay of establishments, which had been imposed for only part of the preceding year, but lasted throughout the year under report. In last year's report it was mentioned that Amritsar, Gujranwala, Multan and Sheikhupura Boards had stood out, and refused to retrench salaries. During the year under report, however, these Boards also fell into line.

The income would have been even higher, but for laxity in assessment and collection of fees and taxes, particularly noticeable in the case of *haisiyat* and profession taxes. This point was again, as in the previous year, the subject of vigorous comment in the annual report of the Local Audit Department for 1932-33 :—

“ It is regrettable that no marked improvement has been noticed either in the upkeep of the accounts thereof or in their collection. The assessment lists of these taxes are often prepared late, and the collections are delayed correspondingly. The result is that eleventh-hour collections fall considerably short of the demand and the arrears accumulate from year to year.

Besides this, the agency of collection is also defective in many District Boards, as has been pointed out in 12 (iii) (b) of the Annual Report of the Local Audit Department for the year ending 31st March 1932.... The actual collections of this tax continued to be in a bad way, particularly in the following District Boards :—

Karnal, Sargodha, Jullundur, Sialkot, Multan, Attock, Hissar, Gujranwala, Hoshiarpur and Gujrat.”

The reports of Commissioners and Deputy Commissioners, however, afford grounds for hoping that the Boards are beginning to set their house in order in this respect. It is true that while the Commissioner of Ambala observes that there are heavy arrears in Karnal, Ambala and Hissar, and that collection is difficult because of complaints of unfair assessment, he does not mention any schemes for improvement of methods of collection and assessment in that division; but the Commissioner of Jullundur, in which division there is no *haisiyat* tax (graded according to income) but only profession taxes (fixed rates, varying from 4 to 500 rupees on different professions), mentions that Hoshiarpur and Jullundur Boards have appointed Naib-Tahsildars to work as profession tax officers, and that the Ludhiana Board is about to do the same; and the Commissioner of Lahore reports that the Amritsar Board has appointed a Naib-Tahsildar, and that the Gurdaspur Board has asked for Government sanction of such an appointment. There is no mention of this point in the reports of the Commissioners of Multan and Rawalpindi, but the Deputy Commissioners' reports reveal that serious efforts were made to increase efficiency. The Jhelum Deputy Commissioner reports that the Jhelum Board's report for the loan of a Naib-Tahsildar's services for the purpose was refused by the Commissioner. It is hoped that the Commissioner will mention the reason in next year's report.

It will be noticed that Government grants show a further fall, the income from this source during the last four years having declined progressively, from 115.3 to 109.8, 102.1 to 97.3 during the year under report.

The departments for which Government reduced its contributions were Education (2.84 lakhs), Medical (1.08) and District Works (.9).

The diminution of the Government grants was owing to the decision of Government to reduce all recurring grants-in-aid (excepting fixed "consolidated grants" to District Boards) by 12½ per cent.; and in addition to these, Government continued as far as possible to refuse grants-in-aid for new schemes. The following statement shows how the shrinkage of available funds has been spread over the various Departments:—

Departmental Head.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	Increase or decrease over 1928-29 figures.
1	2	3	4	5	6	7
(Rupees in lakhs.)						
Education .. .. .	111.5	117.4	118.4	114.9	109.6	-1.9
District Works .. .. .	32.0	28.1	26.5	21.5	20.3	-12.0
Veterinary and stock breeding .. .. .	8.9	8.3	7.1	6.5	6.0	-2.9
Public Health .. .. .	6.5	6.2	5.5	5.1	5.2	-1.3
Medical .. .. .	29.2	28.4	25.3	23.4	21.8	-7.4

All departments have suffered, but the most serious sufferers during the quinquennium have been the District Board roads. It was explained in last year's report that this decrease was to some extent only apparent, being due to the provincialisation of many miles of road. The remark, however, does not apply to the last three years during which practically no metalled roads have been provincialised and only 167 miles of unmetalled (in 1930-31). Similarly, the apparent serious decrease of expenditure on "Medical" is to some extent explained by the provincialisation of District Board hospitals, 18 during the quinquennium, but none in the year under report and that preceding.

From the following figures, it will be seen that in every case a smaller share has been taken by the spending departments from the productive departments, the closing balance rising:—

Departmental head.	Income, with Government's contribution shown in brackets.	Expenditure.	Balance available for expenditure in column 5.	Expenditure in excess of departmental income.	Percentage of total of column 4 represented by entries in column 5.
1	2	3	4	5	6
1. General Departments, Government consolidated grant, local rate, taxes, fines, income from properties.	Rs. 91,52,415 (12,25,010)	Rs. 16,79,250	Rs. 74,77,165	..	..
2. Education .. .. .	84,85,798 (74,19,170)	1,09,56,998	..	24,71,200	33.0
3. Medical .. .. .	7,63,276 (6,99,498)	21,75,746	..	14,12,470	18.9
4. Public Health .. .. .	36,157 (20,479)	5,18,085	..	4,81,928	6.4
5. Veterinary and stock breeding.	72,891 (43,372)	6,01,360	..	5,28,469	7.1
6. District Works .. .. .	4,22,659 (3,22,037)	20,28,716	..	16,06,067	21.5
7. Extraordinary .. .. .	39,143	1,35,643	..	96,500	1.3
8. Suspense Accounts .. .. .	4,57,183	4,48,376	8,857	..	..
9. Balance .. .. .	20,16,427 (opening)	29,01,825 (closing)	..	8,85,398	11.8
Total .. .. .	2,14,48,949 (97,29,566)	2,14,45,949	74,82,022	74,82,022	100.0



The following table, showing percentage of expenditure by the Boards on the various departments, reveals the fact that no less than 59.09 per cent. of the expenditure is on education : -

Departmental head.	Expenditure (excluding closing balance).	Percentage of total of column 2 represented by the expenditure on various departments.
	Rs.	
1. General Departments (Establishment and General, collection of taxes and fees, administration of other Acts, Board properties and miscellaneous unclassified charges).	16,79,250	9.06
2. Education .. .. .	1,09,56,998	59.09
3. Medical .. .. .	21,75,746	11.73
4. Public Health .. .. .	5,18,085	2.79
5. Veterinary and stock breeding .. .. .	6,01,360	3.24
6. District Works .. .. .	20,28,716	10.94
7. Extraordinary .. .. .	1,35,643	.72
8. Suspense Accounts .. .. .	4,48,326	2.42
Total .. .. .	1,85,44,124	100.00

4. In 1931-32, the Boards of the Multán Division suffered the greatest loss of income, particularly Lyallpur, Boards and the financial crisis. the richest Board of the Province, whose balance fell from Rs. 2,50,253 to Rs. 1,81,708. In the year under report its closing balance rose to Rs. 2,48,982; while the total income of all the Boards of the division increased from Rs. 42,09,782 to Rs. 45,91,988. The curious policy pursued by the Multán District Board in keeping a swollen closing balance was commented upon in last year's review. In 1932-33 the balance continued to rise from Rs. 3,67,705 to Rs. 4,03,259 or 36 per cent. of the total income. In spite of this, however, the Deputy Commissioner remarks, in commenting on the educational expenditure of the Board, that "it is not possible for the Board to spend from its revenues more than it is already doing; in fact other departments are already being starved by raising of this expenditure." It is noticeable, however, that while total expenditure on education rose from Rs. 3,74,900 to Rs. 3,87,856 that on roads rose from Rs. 66,924 to Rs. 71,995, and it is to be hoped that in the next annual report the Commissioner and the Deputy Commissioner will explain whether the closing balance is being progressively increased for some particular purpose, and also why no investments have been made, as would appear to be desirable if the savings are with a view to finance some particular scheme in the future.

In last year's review, it was mentioned that the financial position of the Boards of the Rawalpindi Division gave anxiety, particularly those of Shahpur, Miánwáli and Gujrat. On the whole the position has improved. The Rawalpindi Board's closing balance rose from Rs. 15,477 to Rs. 58,995, and it would appear from the Deputy Commissioner's report that the Board suffered far less from financial stringency than in the previous year. Miánwáli, the poorest Board for its size in the province, greatly improved its position on paper, its nominal closing balance of Rs. 1,072 having risen to one of Rs. 17,139. The Commissioner, however, although it is not mentioned in the Deputy Commissioner's report, states that this increase is purely nominal, as almost all of the balance represents outstanding liabilities. Moreover, the Deputy Commissioner again, as last year, represents that, owing to the limited and inelastic resources of the Board, existing institutions are maintained with great difficulty, and that the Board will find it impossible to maintain "existing institutions such as Education, Medical and Veterinary relief if Government grants are not forthcoming",—an ominous presage, and also a somewhat misleading one, considering that Government grants accounted for Rs. 3,19,449 out of a total income for

the year (excluding opening balance) of Rs. 4,31,026. The Jhelum Board's closing balance remained at under Rs. 19,000, the income also remaining approximately the same, Rs. 7,23,587 as against Rs. 7,20,098. Until the income increases, the Board will have to mark time as at present in all departments, cutting expenditure on roads and buildings to a minimum.

The Boards of the Ambala Division as a whole have distinctly strengthened their financial position, the closing balance having gone up from Rs. 2,90,027 to Rs. 4,69,209. It was observed last year that expenditure exceeded income in the Gurgaon, Rohtak and Karnal Boards. During the year under report, the income of the Gurgaon Board decreased by about Rs. 1,50,000, but its expenditure was reduced by Rs. 2,44,000, and the closing balance rose from Rs. 95,000 to Rs. 1,86,000. At first sight these figures seem astonishing : but the chief reason for the decrease of income was the cessation of Government grant (Rs. 1,48,494 the previous year) for famine works, no longer necessary in the year under report, and the same fact accounts for over half of the decrease in expenditure. The other chief reduction of expenditure of that Board were for education (Rs. 44,775) and Veterinary and stock breeding (Rs. 14,010), this reduction being mainly on account of there having been no purchase of Hissar bulls, and district works (Rs. 11,586), and there were drastic reductions throughout all the departments. For the future, with income tending to increase, and with an opening balance for the new year of Rs. 1,86,301, or nearly double that of the previous year, the position of the Board gives ground for optimism. The Rohtak Board has also improved its position, expenditure having been about Rs. 1,60,000 less than the income with the result that the closing balance has risen from Rs. 62,078 to Rs. 1,60,882. The Karnal Board, however, were unable to decrease expenditure to any appreciable extent, and the closing balance fell from Rs. 47,592 to Rs. 34,361.

Reports during the last two or three years from the Jullundur Division have shown that there has been careful supervision by the official agency of the financial affairs of local bodies : and that this has borne fruit is shown by the satisfactory financial policy of the Boards, whose total closing balances have risen from Rs. 2,57,963 to Rs. 4,23,582. Last year the cautious financial methods of the Ludhiana Board were mentioned, and this year its position has been further strengthened, the income being only slightly in excess of last year's, but expenditure having been still further reduced by Rs. 35,000 to Rs. 6,03,667, the closing balance being thus raised from 81,256 to 1,19,420. The Jullundur Board effected stringent economies in education expenditure, which fell from Rs. 5,67,000 to Rs. 4,78,000, the closing balance rising from Rs. 30,018 to Rs. 99,262. The Hoshiarpur Board were unable to prevent their expenditure from rising by Rs. 20,000 during the year, but as they were able to show an increased income (Rs. 9,41,305 as against Rs. 9,09,675), they were in a somewhat stronger financial position at the end of the year. Both that and the Ferozepore Board would have been better off, but for regrettably large arrears of profession tax, whereas the satisfactory results of the Jullundur and Kangra Boards were to some extent due to determined effort to wipe off profession tax arrears. Fortunately, the Hoshiarpur and Jullundur Boards have obtained the services of Naib-Tahsildars as profession tax officers, and the Ludhiana Board is going to take the same step. At first sight the closing balance of the Ferozepore Board, *viz.*, Rs. 42,687 as against a total income of over Rs. 8,00,000, seems low, but the Commissioner explains that this Board makes a practice of investing of surplus income whenever possible. During the year, however, it is apparent from statement No. II (column 257) that this Board made no investment during the last two years, and it is not known how great are its previous investments. In order to obtain such information with regard to this and the other Boards, a fresh column to show investments will be introduced into table No. II in future.

The Boards of the Lahore Division were all able to increase their closing balance except Amritsar, where there was a small drop. This drop, however, is only apparent, as the report of the Board shows that



a sum of nearly Rs. 15,000 was invested during the year. As last year the Gurdaspur Board was able materially to increase its balance, which rose by no less than Rs. 76,000 to Rs. 1,75,374. It seems, however, as was mentioned in last year's report, that these increases were at the expense of road development.

5. It has been mentioned above that 59·0 per cent. of the net expenditure of the Boards was on education. During the year under report the total expenditure dropped by 5·3 lakhs to 109·6 lakhs, Government grants falling from 77 to 74·2 lakhs. If these figures are compared with those given in the Report on the Progress of Education in the Punjab for 1932-33, there will be found an apparent difference, as the figures there given both for District Boards expenditure on education and for Government grants to Boards for education are considerably less. The reason is that in that review the expenditure by District Boards on the educational institutions of other local bodies, and also the amounts so spent out of Government grants, are deducted, so that there shall be shown only the actual expenditure on District Board educational institutions and the amount of Government grants for that purpose. The figures as thus adjusted show that the expenditure by District Boards on District Board schools fell from 22·97 to 21·87 lakhs, and Government grants from 73·60 to 71·93 lakhs, with the result that out of the total expenditure on District Board schools, 68·9 per cent. was met by Government during the year under report, 20·9 per cent. from the District Board revenues, and 10·2 per cent. from fees and other sources. It will thus be seen that the expenditure by District Boards on the schools of other local bodies is considerable, which is justified, partly by the fact that Municipal schools are largely attended by boys from District Board areas, and partly by the fact that Town Committees are frequently unable to maintain those schools, the expenditure on which, previous to the foundation of Small Towns, was met by District Boards.

In the last year's report it was mentioned that the reduction of educational expenditure was facilitated partly by the cuts in salaries and partly by the closing down of schools, particularly of adult schools. There was additional saving during the year under report by cuts in salaries, while the number of District Board schools was reduced by 140, including 123 adult schools. The latter schools, which were found to yield much less satisfactory results than had been expected, have probably been now cut down to a minimum, as no less than 2,415 were closed during the 5 previous years, and now there remain only 323. The number of District Board High Schools rose from 28 to 29, and Primary Schools from 4,191 to 4,260, while vernacular and anglo-vernacular middle schools fell, respectively, from 3,224 to 3,140 and 91 to 88.

The number of areas to which the Compulsory Primary Education Act has been extended continued to increase, the greatest number being in Multan and Ambala divisions, and the least in Jullundur. It is mentioned, however, in the annual Education Progress Report that the compulsion is sometimes purely nominal, and several examples are quoted of such areas where less than 50 per cent. of boys of school-going age were on the rolls. The advisability of coercion is doubted by the Education Department, but the Commissioners' reports show that it was tried intensively in some districts. Thus in the districts of Gurgaon, Karnal and Hissar, 286 cases were instituted in all, and in the Kangra district alone, 243.

Distinct progress in the education of girls was made by the Boards during the year, the total number of such schools in District Board areas rising by 30 to 867, and the students from 38,382 to 40,137. Undoubtedly the prejudice against girls' education is rapidly decreasing, and the need of meeting the demand is emphasised in most of the reports. An interesting step taken by the Amritsar District Board was to resolve that 10 per cent. of its educational budget should be reserved in future for girls' schools. From the Rawalpindi Division there is reported an increase of a thousand in the number of girl students, in the Gujrat District



Board schools of 247, and 100 in Jhelum, although at the latter places 9 schools had to be closed down for financial reasons. On the other hand, co-education is on the wane, the number of girls so educated in the Jhelum district, where this system was once proving popular, having greatly decreased. From the Jullundur Division, on the other hand, comes the report that co-education is advancing apace in the Kangra district, where there is now a girls' section attached to 28 boys' schools. There appears to have been a moderate advance made in the Ambala Division, the chief being in the Rohtak district, where girls' schools rose from 50 to 55, and the number of school-girls from 1,450 to 1,710. The only Board reported by the Commissioner of Multan to be interested in the subject of girls' education is that of Lyallpur.

It is stated in the Education Progress Report that caste prejudice against the depressed classes in schools is rapidly disappearing, and the reports of the district officers to some extent bear this out. Districts which stand out are Karnal, where the number of the boys of depressed classes in schools rose during the year from 484 to 2,463, and in Kangra, where they rose from 3,691 to 3,840, and a scholarship for a member of the depressed classes has been founded in each tahsil.

Unfortunately the scheme for medical inspection of school children, started some years ago as an experimental measure in the five districts of Gurgaon, Jullundur, Sialkot, Shahpur and Multan, has still not proved very successful; and it is hoped that the Education, Medical and Public Health Departments will make a great effort in this direction. A point to which attention has been drawn in the Public Health Administration Report is that in District Board Schools there are no sanitary arrangements, such as latrines or urinals. If so, this must be deleterious to the health, both of the school children and also of the residents in the neighbourhood of the schools. It also appears from some of the Deputy Commissioners' reports that for other reasons also, *e.g.*, cramped space and bad light, the buildings of District Board primary schools, particularly of girls' schools, are deleterious to health. It is regrettable, however, that a considerable advance in these matters will be difficult until there is an improvement in the financial position.

6. The number of health centres maintained by District Boards increased by 2 to 11, new centres having been opened during the year at Gujar Khan in the Rawalpindi district and Rugar in the Ambala district; while 22 Boards continued to contribute to other health centres. Distinct progress is being made in some districts in the matter of attendance at confinements by trained dais, *e.g.*, 592 in Rohtak district; the Lady Health Visitor being present at 36. During the year 1405 dais were under training at the various health centres, as against 939 the previous year, and 517 trained dais obtained the Indigenous Dais Certificate. That there is still, however, a shortage of trained nurse dais is evident from the fact that Gurdaspur District Board could obtain only 3 properly trained dais for service in dispensaries, though budget provision was made for 5; and it is understood that all of the certificated Health Visitors from the Punjab Health School, of whom there were only 8 during the year, at once get appointments. It can only be said, therefore, that a beginning has been made with this all-important work, and it is to be hoped that the Boards will devote special attention to it and increase funds as soon as possible.

The allotment at the disposal of the Sanitary Board for the year 1932-33 was Rs. 1,55,000 out of which only Rs. 763 were given for grants-in-aid of rural water supply schemes. Considerable progress was made with the Choa and Katas water supply improvement scheme (Jhelum district) which is being executed by the Public Health Department on behalf of the District Board. With another important scheme in Jhelum district, *viz.*, the

Thal Haqa Water Supply Extension Scheme, progress could not be made owing to financial stringency. It is thus apparent that the financial stringency has gravely affected the progress of rural sanitation, which will be expedited as soon as larger allotments to Sanitary Board are feasible; in which connection it may be observed that the allotment for rural water supply schemes placed at the Sanitary Board's disposal for 1934-35 is Rs. 75,000. At the same time it is gratifying to note that, under the aegis of the Public Health Department, the villages have managed in several districts to improve their sanitary condition themselves.

It was pointed out in last year's review that there are certain defects in the present village sanitary regulations, adopted by 22 of the Boards; and the proposals of Commissioners and Deputy Commissioners for remedying these defects are only now coming in. Meanwhile it is reported by most of the Boards concerned that some improvement has resulted from the regulations.

The District Community Councils, working hand-in-hand with the District Boards, have, as is apparent both from the local officers' reports and from the Public Health Administration Report, been able to do a lot for the village sanitation. Thus in four districts of the Ambala Division, viz., Ambala, Karnal, Gurgaon and Rohtak, and in the Jullundur Division in the districts of Ferozepore and Ludhiana, and in Gujranwala district of the Lahore Division, many thousands of manure heaps were removed and deposited in manure pits, and a special feature of the year was the introduction of ventilators in village houses, as many as 25,000 in the district of Ferozepore alone. Other improvements of villages consisted of paving of lanes and open spaces, constructions of drains and of cess-pools. Such work will doubtless receive great impetus from the appointment of a Special Commissioner of Rural Reconstruction made after the close of the year under report, and if District Boards, Community Councils, and Panchayats all co-operate, the health of the villages should vastly improve.

7. The total medical expenditure of the Boards fell by Rs. 1.6 lakhs to Rs. 21,75,746, this being due mainly to reduction of Government grants by 12½ per cent. which forced the Boards to economise, and to the cut of 10 per cent. of salaries of local employees. Most of the Boards plead that their medical departments are crippled for want of funds and plead for larger grants. One would have expected that there would be a growing income from the hospitals, but unfortunately most hospitals are still treated entirely as charitable institutions, even by the well-to-do, and practically no fees are paid. Even about the popular District Board hospital at Moga, where it is gratifying that at any rate there is some income from fees and subscriptions, the Commissioner reports that "The Board is finding this popularity a source of embarrassment, and is growing restive at the mounting costs of the Institution."

The number of rural dispensaries remained the same (362), and there is no doubt that their establishment has proved an immense boon to the rural inhabitants, and the number of patients, particularly women patients, has continued to increase. The system of "subsidised dispensaries" in charge of private practitioners, mentioned in last year's review, was tried in only two places, both in the Attock district, and it is not yet possible to estimate the success of the experiment.

Government was again, as last year, prevented by financial reasons from continuing its programme of provincialisation of district and tahsil headquarter hospitals. Only one was provincialised in 1930-31 and two in 1929-30, the last considerable step forward having been in 1928-29 when 15 were provincialised.



8. The following table contrasts the expenditure by District Boards on communications during the year under report and in the previous years :—

Year.	Government grant.	District Board expenditure.	Total.	Development.	Repairs.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
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
1932-33 ..	3,22,037	12,86,301	16,08,338	1,30,341	14,71,617

During the last four years the expenditure on roads has progressively fallen ; but it will be seen that during the year under report the decrease was due to the considerable fall in the Government grant, the actual expenditure by Boards from their own income being slightly more. It was explained in last year's review how the amount of Government grant to a Board, calculated on the previous year's actual expenditure is estimated, and how latterly Government has been unable to give the whole grant so estimated. Thus, while it was only able to give 68 per cent. last year, 65.7 per cent. was given during the year under report.

It is regrettable that reports again show that little progress has been made in the development of roads by the grader and tractor system though some districts, in particular Gurdaspur, have been able to show good results. The total amount of mileage repair done by this method shows a progressive decrease from 15,249 (average) from 1928-29 to 1931-32 to 6,706 during the year under report. (Last year the latter figure was erroneously given, as for the year 1931-32). Recently it has been decided that favourable treatment in the distribution of grants-in-aid by the Communication Board will be shown to Boards making good use of the grader and tractor, wherever the nature of the soil is favourable.

9. Expenditure on the Veterinary Departments of the Boards fell by Rs. 45,000 to Rs. 6,01,360. Six new veterinary hospitals were sanctioned, and five opened, during the year, the total number of Veterinary Hospitals now being 293, the distribution of hospitals being very even through the province.

Considerable progress was made with the Haryana (Hissar, Rohtak and Gurgaon District Boards), and the Dhanni (Attock, Rawalpindi, Jhelum, Shahpur and Mianwali Boards) Cattle Breeding Schemes, the number of approved bulls in the Haryana area having risen from 1,515 to 1,828, in the Dhanni area from 84 District Boards and 175 subsidy bulls to 95 and 203, respectively. The various other Cattle Breeding Schemes mentioned in last year's review continued to make progress, although expenditure on them had to be reduced.

10. From the above remarks it will be seen that the District Boards have continued to acquit themselves creditably during a very trying period of depression. Progress in the beneficent departments continued to be made, in spite of drastic retrenchments, and on the whole the administrative efficiency of the Boards appears to have been maintained at a satisfactory level. That some of the Boards are not free from the defects of slack supervision and slovenly accounts and office work, though not nearly to the same extent as is the case with Municipal and Town Committees, is evident from the annual account of the Local Audit Department, which valuable report should be perused by all interested in the working of District Boards. Boards which stand out for excellent work in these respects (and in others also) are Amritsar, Ambala, Multan, Muzaffargarh and Rohtak ; and



Government accords to them its congratulations. It is gratifying also to note that there has been considerable improvement in the working of the staff of most of the other Boards, but it is regrettable that there has been great cause for complaint regarding the office and accounts work of the Rawalpindi Board, which does not show signs of improvement in spite of constant admonition by the controlling authorities, and of the Lyallpur Board. The Engineering Department of the latter Board gave rise to such complaints that a special officer was appointed for an inquiry, after the end of the year, and his report revealed many grave irregularities still under consideration. It may be added that in the Annual Audit Department's Report, Shahpur was also bracketed with the Lyallpur Board, for "hopelessly bad accounts", but it is gratifying that a recent inspection of the affairs of that Board has shown that the work of the office has immensely improved, and that the cautious and well-considered spending policy of that Board is an example to others. The chief defects in the working of the Boards in general were, as mentioned in previous reviews, the inefficiency of the tax assessing and collecting agencies, improvement in which, however, may be confidently expected, for the reasons mentioned above, and another noticeable defect in the year under report was dilatoriness in the preparation of budgets and their submission to the controlling authorities. Apart from these defects, however, the administration of the Boards in general continues to give the Government ground for satisfaction, which is the key-note of the reviews of the Commissioners; and Government desires to add its thanks to those of the Commissioners and Deputy Commissioners for the excellent work done by the various District Board members whom they have singled out for praise.

**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.



**Abstract of Forms No. I and I-A of the District Board Returns for  
the year 1932-33.**

I. Area under the jurisdiction of District Boards .. .. .	94, 951·20 (square miles).
Population within District Boards limits .. .. .	20,234,949
Particulars regarding Chairmen of District Boards—	
Elected non-officials .. .. .	2
Elected officials .. .. .	1
Appointed non-officials .. .. .	<i>Nil.</i>
Appointed officials .. .. .	26
Aggregate number of members of District Boards—	
<i>Ex-officio</i> .. .. .	142
Appointed .. .. .	195
Elected .. .. .	848
	—————
	1,185
Of these—	
Official .. .. .	144
Non-official .. .. .	1,041
	—————
	1,185
Europeans and Anglo-Indians .. .. .	28
Indians .. .. .	1,157
	—————
	1,185
I-A. Aggregate number of meetings held by District Boards—	
Total number of meetings held .. .. .	246
Number of meetings which proved abortive for want of a quorum .. .. .	<i>Nil.</i>
Number of meetings which were adjourned .. .. .	1
Average percentage of non-official present at each meeting .. .. .	78
Average percentage of officials present at each meeting .. .. .	75
Average percentage of all members present at each meeting .. .. .	78
	(Approx.)



# Abstract of Form II of the District Board Returns for the year 1932-33.

## A—Income.

AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY BEING TOTALS FOR THE PROVINCE.

Number.	Particulars.	Total for the year 1932-33.	Total for the year 1931-32.
		Rs.	Rs.
I	<b>GENERAL DEPARTMENTS—</b>		
	A.—GENERAL—Uncollected contributions from Government ..	12,25,010	12,28,120
	Other items .. .. .	3,92,083	3,09,845
	B.—Taxes—Local rate .. .. .	58,14,053	53,34,219
	Profession or Haisiyat tax .. .. .	5,17,888	4,35,493
	Other taxes .. .. .	25,181	28,420
	C.—FEES (OTHER THAN FEES FROM INSTITUTIONS) .. .. .	3,30,372	2,57,461
	D.—INCOME UNDER OTHER ACTS—Stage Carriages Act .. .. .	42,968	33,633
	Cattle Trespass Act .. .. .	1,32,263	1,26,698
	Northern India Ferries Act .. .. .	2,33,714	2,36,251
	E.—INCOME FROM BOARD PROPERTIES .. .. .	4,38,883	5,27,802
	<b>Total</b> .. .. .	<b>91,52,415</b>	<b>85,17,942</b>
II	<b>EDUCATION—</b>		
	A.—FEES .. .. .	9,76,361	9,66,404
	B.—CONTRIBUTIONS—From Government .. .. .	74,19,170	77,03,388
	From others .. .. .	54,530	49,525
	C.—MISCELLANEOUS .. .. .	35,737	71,123
	<b>Total</b> .. .. .	<b>84,85,798</b>	<b>87,90,440</b>
III	<b>MEDICAL—</b>		
	A.—FEES .. .. .	4,265	2,193
	B.—SALE OF MEDICINES .. .. .	744	841
	C.—CONTRIBUTIONS—From Government .. .. .	6,99,498	8,07,533
	From others .. .. .	50,838	43,062
	D.—Miscellaneous .. .. .	7,931	8,762
	<b>Total</b> .. .. .	<b>7,63,276</b>	<b>8,62,391</b>
IV	<b>PUBLIC HEALTH—</b>		
	A.—SANITATION TAX .. .. .	4,759	4,848
	B.—FEES .. .. .	886	..
	C.—CONTRIBUTIONS—From Government .. .. .	20,479	17,368
	From others .. .. .	7,155	2,280
	D.—MISCELLANEOUS .. .. .	2,878	7,789
	<b>Total</b> .. .. .	<b>36,157</b>	<b>32,285</b>
V	<b>VETERINARY AND STOCK-BREEDING—</b>		
	A.—VETERINARY HOSPITALS—		
	Contributions from Government .. .. .	1,686	2,040
	Other sources .. .. .	21,653	17,117
	B.—HORSE AND MULE-BREEDING—		
	Contributions from Government .. .. .	..	..
	Other sources .. .. .	514	819
	C.—CATTLE-BREEDING—		
	Contributions from Government .. .. .	41,686	42,500
	Other sources .. .. .	7,351	3,634
	D.—SHEEP AND GOAT-BREEDING .. .. .	1	7
	<b>Total</b> .. .. .	<b>72,891</b>	<b>66,117</b>
VI	<b>DISTRICT WORKS</b>		
	A.—CONTRIBUTIONS—From Government .. .. .	3,22,037	4,12,185
	From others .. .. .	23,734	20,046
	B.—COMMISSION ON AGENCY WORKS .. .. .	499	347
	C.—MISCELLANEOUS .. .. .	76,389	66,937
	D.—LOANS FOR ROADS .. .. .	..	..
	<b>Total</b> .. .. .	<b>4,22,659</b>	<b>4,99,515</b>
	<b>TOTAL ORDINARY INCOME</b> .. .. .	<b>1,89,33,196</b>	<b>1,87,68,690</b>
VII	<b>EXTRAORDINARY INCOME—</b>		
	A.—SALE OF INVESTMENTS .. .. .	..	..
	B.—LOANS OTHER THAN FOR ROADS .. .. .	..	..
	C.—GRANTS FOR FAMINE RELIEF .. .. .	39,143	1,49,997
	<b>Total</b> .. .. .	<b>39,143</b>	<b>1,49,997</b>
VIII	<b>SUSPENSE ACCOUNTS—</b>		
	A.—STATIONERY AND PRINTING .. .. .	3,549	2,664
	B.—STOCKS AND STORES .. .. .	446	582
	C.—ADVANCES AND DEPOSITS .. .. .	4,52,870	2,59,796
	D.—AGENCY WORKS .. .. .	318	517
	<b>Total</b> .. .. .	<b>4,57,183</b>	<b>2,63,559</b>
	<b>TOTAL INCOME</b> .. .. .	<b>1,94,29,522</b>	<b>1,91,82,246</b>
	<b>OPENING BALANCE</b> .. .. .	<b>20,16,427</b>	<b>22,15,714</b>
	<b>GRAND TOTAL</b> .. .. .	<b>2,14,45,949</b>	<b>2,13,97,960</b>
		Rs. A. P.	Rs. A. P.
	Incidence of income per head of population .. .. .	0 15 0	0 14 10
	Incidence of taxation per head of population .. .. .	0 5 0	0 4 7

## Abstract of Form II of the District Board Returns for the year 1932-33—concluded.

## B.—Expenditure.

AMOUNT OF EXPENDITURE UNDER EACH HEAD SEPARATELY BEING TOTALS FOR THE PROVINCE.

Number.	Particulars.	Total for the year 1932-33.	Total for the year 1931-32.
		Rs.	Rs.
1	GENERAL DEPARTMENTS—		
	A.—GENERAL .. .. .	7,11,055	7,30,988
	B.—COLLECTION OF TAXES .. .. .	1,04,592	1,04,100
	C.—COLLECTION OF FEES .. .. .	1,73,625	1,56,122
	D.—ADMINISTRATION OF OTHER ACTS—		
	Stage Carriages Act .. .. .	6,029	5,173
	Cattle Trespass Act .. .. .	1,02,010	1,13,666
	Northern India Ferries Act .. .. .	18,631	19,755
	E.—BOARD PROPERTIES .. .. .	5,05,244	5,32,629
	F.—MISCELLANEOUS UNCLASSIFIED CHARGES .. .. .	58,064	68,940
	Total .. .. .	16,79,250	17,31,373
2	EDUCATION—		
	A.—INSPECTION .. .. .	2,09,459	2,11,198
	B.—COLLEGES .. .. .	9,119	12,287
	C.—HIGH SCHOOLS .. .. .	4,84,458	5,01,795
	D.—MIDDLE SCHOOLS .. .. .	68,21,041	72,06,626
	E.—PRIMARY SCHOOLS .. .. .	34,27,817	35,44,577
	F.—PUBLIC LIBRARIES, MUSEUMS, ETC. .. .. .	5,104	14,962
	Total .. .. .	1,09,56,998	1,14,91,445
3	MEDICAL—		
	A.—DIRECTION .. .. .	14,796	16,354
	B.—HOSPITALS AND DISPENSARIES .. .. .	20,83,356	22,42,026
	C.—CHARGES FOR LUNATICS .. .. .	72,046	70,639
	D.—CHARGES FOR LEPERS .. .. .	285	2,835
	E.—ANTI-RABIC TREATMENT OF PAUPERS .. .. .	5,263	5,154
	Total .. .. .	21,75,746	23,37,008
4	PUBLIC HEALTH—		
	A.—DIRECTION .. .. .	81,158	85,554
	B.—VACCINATION .. .. .	2,23,787	2,18,550
	C.—PLAGUE AND OTHER EPIDEMICS .. .. .	1,46,558	1,22,686
	D.—SANITATION .. .. .	42,095	60,807
	E.—BURNING AND BURIAL OF PAUPERS .. .. .	2,830	2,342
	F.—MATERNITY AND CHILD WELFARE .. .. .	21,657	17,080
	Total .. .. .	5,18,085	5,07,019
5	VETERINARY AND STOCK-BREEDING—		
	A.—VETERINARY HOSPITALS .. .. .	3,51,407	3,77,322
	B.—HORSE AND MULE-BREEDING .. .. .	1,13,875	1,21,896
	C.—CATTLE-BREEDING .. .. .	1,35,683	1,46,288
	D.—SHEEP AND GOAT-BREEDING .. .. .	395	717
	Total .. .. .	6,01,360	6,46,223
6	DISTRICT WORKS—		
	A.—DIRECTION .. .. .	4,20,328	4,67,523
	B.—ROADS—		
	Metalled .. .. .	9,78,998	10,43,412
	Unmetalled .. .. .	6,22,860	6,25,552
	Interest on Loans .. .. .	6,530	9,076
	Total .. .. .	20,28,716	21,45,563
	TOTAL ORDINARY EXPENDITURE .. .. .	1,79,60,155	1,88,58,631
7	EXTRAORDINARY EXPENDITURE—		
	A.—PURCHASE OF INVESTMENTS .. .. .	35,746	20,000
	B.—REPAYMENT OF LOANS .. .. .	68,970	66,924
	C.—FAMINE RELIEF .. .. .	30,927	1,49,125
	Total .. .. .	1,35,643	2,36,049
8	SUSPENSE ACCOUNTS—		
	A.—STATIONERY AND PRINTING .. .. .	8,160	9,643
	B.—STOCKS AND STORES .. .. .	160	886
	C.—ADVANCES AND DEPOSITS .. .. .	4,39,763	3,04,351
	D.—AGENCY WORKS .. .. .	243	..
	Total .. .. .	4,48,326	3,14,880
	TOTAL EXPENDITURE .. .. .	1,85,44,124	1,94,09,560
	CLOSING BALANCE .. .. .	29,01,825	19,88,400
	GRAND TOTAL .. .. .	2,14,45,949	2,13,97,960

## FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH 1933.

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 official.	Elected official.	Appointed official.	Appointed official.	<i>Ex-officio</i> .	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
AMBALA DIVISION.																	
1	Hissar	..	5,183.88	783,275	..	..	..	1	5	5	34	44	5	39	..	44	1
2	Rohtak	..	2,248.00	714,140	..	..	..	1	5	6	34	45	5	40	1	44	2
3	Gurgoan	..	2,216.00	657,022	..	..	..	1	5	7	36	48	5	43	..	48	3
4	Karnal	..	3,146.47	744,224	..	..	..	1	5	5	35	45	5	40	2	43	4
5	Ambala	..	1,867.21	602,155	..	..	..	1	5	5	32	42	5	37	..	42	5
6	Simla‡	..	80.94	15,268	..	..	..	1	1	..	..	1	1	..	1	..	6
JULLUNDUR DIVISION.																	
7	Kangra	..	9,978.00	786,800	..	..	..	1	5	5	34	44	5	39	2	42	7
8	Hoshiarpur	..	2,211.03	950,047	..	..	..	1	4	7	37	48	5	43	..	48	8
9	Jullundur	..	1,342.13	798,670	..	..	..	1	5	5	34	44	5	39	..	44	9
10	Ludhiana	..	1,395.91*	555,900	..	..	..	1	5	5	30	40†	5	35	1	39	10
11	Ferozepore	..	4,057.76†	1,001,722	..	..	..	1	5	7	37	49	6	43	..	49	11
LAHORE DIVISION.																	
12	Lahore	..	2,601.82	826,474	..	..	..	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	..	2,302.33	611,699	1	..	..	..	3	8	30	41	3	38	..	41	16
17	Sheikhupura	..	2,312.00	651,855	..	..	..	1	6	6	24	36	6	30	1	35	17
RAWALPINDI DIVISION.																	
18	Gujrat	..	2,278.00	843,568‡	1	..	..	..	5	3	36	44	5	39	..	44	18
19	Shahpur	..	4,804.31	723,703	..	..	..	1	4	10	28	42	4	38	2	40	19
20	Jhelum	..	2,768.00	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	2	40	22
23	Mianwali	..	5,367.58	368,249	..	..	..	1	6	18	12	36	6	30	..	36	23
MULTAN DIVISION.																	
24	Montgomery	..	4,250.00	942,244	..	..	..	1	4	5	27	36	4	32	1	35	24
25	Lyallpur	..	3,378.23	1,059,730	..	..	..	1	6	6	36	48	6	42	1	47	25
26	Jhang	..	3,396.27	584,684	..	..	..	1	5	5	30	40	5	35	1	39	26
27	Multan	..	5,607.00	1,001,421	..	..	..	1	6	8	28	42	6	36	3	39	27
28	Muzaffargarh	..	5,561.39	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			(1932-33	94,951.20	20,234,949	2	1	..	26	142	195	848	1,185	144	1,041	28	1,157
			(1931-32	94,958.30	20,234,914	2	1	..	26	147	198	835	1,180	148	1,032	26	1,154

The Punjab District Boards Act, XX of 1883.

\*The variation is due to partition and amendments in field numbers of the district.

†The variation is due to kills bandi measurements and to the transfer of a small area from the Lahore District.

‡Variation due to the abolition of the Town Committee of Daulatnagar.

§There is no fully constituted District Board at Simla. The Deputy Commissioner, Simla, alone, *ex-officio* constitutes and exercises the powers of the Board.



## FORM No. I-A.

STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB HELD DURING THE YEAR 1932-33, AND THE ATTENDANCE OF MEMBERS THEREAT.

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).	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.	Serial No.
1	2	3	4	5	6	7	8	9	10	11	12
AMBALA DIVISION.											
1	Hissar	..	5,183·88*	783,275	7	..	..	85	69	83	1
2	Rohtak	..	2,248·00	714,140	7	..	..	87	86	87	2
3	Gurgoan	..	2,216·00†	657,022	10	..	..	84	78	84	3
4	Karnal	..	3,146·47	744,224	10	..	..	83	74	82	4
5	Ambala	..	1,867·21*	602,155	7	..	..	91	89	90	5
6	Simla‡	..	80·94	15,268	..	..	..	..	..	..	6
JULLUNDUR DIVISION.											
7	Kangra	..	9,978·00	786,800	7	..	..	89	89	89	7
8	Hoshiarpur	..	2,211·03	950,047	10	..	..	87	79	80	8
9	Jullundur	..	1,342·13	798,670	5	..	..	78	81	80	9
10	Ludhiana	..	1,395·91	555,900	13	..	1	84	77	82	10
11	Ferozepore	..	4,057·76	1,001,722	8	..	..	84	71	80	11
LAHORE DIVISION.											
12	Lahore	..	2,601·82	830,084	8	..	..	82	83	82	12
13	Amritsar	..	1,546·17	816,104	10	..	..	77	70	76	13
14	Gurdaspur	..	1,823·20	872,991	7	..	..	85	88	85	14
15	Sialkot	..	1,569·70	806,519	9	..	..	89	81	89	15
16	Gujranwala	..	2,302·33	611,699	10	..	..	74	63	73	16
17	Sheikhupura	..	2,312·00	651,855	10	..	..	90	63	80	17
RAWALPINDI DIVISION.											
18	Gujrat	..	2,278·00	843,568	6	..	..	79	83	80	18
19	Shahpur	..	4,804·31	723,703	8	..	..	83	96	84	19
20	Jhelum	..	2,768·00	498,203	9	..	..	76	83	77	20
21	Rawalpindi	..	2,049·79	507,938	8	..	..	90	87	88	21
22	Attock	..	4,177·54	526,523	9	..	..	77	81	78	22
23	Mianwali	..	5,367·58	368,249	6	..	..	68	83	79	23
MULTAN DIVISION.											
24	Montgomery	..	4,250·00	942,244	16	..	..	69	78	78	24
25	Lyallpur	..	3,378·23	1,059,730	13	..	..	91	74	89	25
26	Jhang	..	3,396·27	584,684	10	..	..	70	80	74	26
27	Multan	..	5,607·00	1,001,421	7	..	..	77	82	80	27
28	Muzaffargarh	..	5,561·47	552,265	9	..	..	71	67	70	28
29	Dera Ghazi Khan	..	5,430·54	431,556	7	..	..	83	67	80	29
Total			94,951·20	20,234,949	246	..	1	78	73	75	
			94,958·30	20,234,914	241	..	..	77	71	73	

\*Variations as compared with last year's figures, are due to quadrennial attestation and measurement.

†The difference as compared with the figures of last year is due to the action of the Jumna river.

‡There is no fully constituted District Board at Simla. The Deputy Commissioner, Simla, also acts as a member and exercises the powers of the Board.

Serial No.	Name of district board.	INCOME.					EXPENDITURE.									Serial No.
		I.—GENERAL DEPARTMENTS.					I.—GENERAL DEPARTMENTS.									
		A.—GENERAL.					A.—GENERAL.									
		(1) Unmarked 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.		
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.		
AMBALA DIVISION.																
1	Hissar .. ..	31,900	5,304	..	2,318	39,522	19,631	2,174	324	1,495	850	5,446	1,145	31,065	1	
2	Rohtak .. ..	26,000	7,132	..	1,143	34,275	13,109	3,452	93	1,640	914	..	559	19,767	2	
3	Gurgaon .. ..	52,000	8,523	..	2,453	62,976	17,198	2,376	240	1,730	19	..	..	21,593	3	
4	Karnal .. ..	60,100*	13,689	..	1,435	75,224	17,073	3,142	90	1,740	651	6,972	2,805	32,473	4	
5	Ambala .. ..	51,800†	..	..	10,102	61,902	19,683	2,149	131	1,480	20	2,640	..	26,103	5	
6	Simla .. ..	3,400	..	..	1,656	5,056	4,325	..	..	180	..	..	..	4,505	6	
JULLUNDUR DIVISION.																
7	Kangra .. ..	1,04,200	2,004	..	1,120	1,07,324	22,924	3,037	154	1,780	1,917	..	382	30,194	7	
8	Hoshiarpur ..	44,400	9,730	..	1,014	55,444	14,495	2,831	724	2,000	1,991	..	1,007	23,048	8	
9	Jullundur ..	45,000	7,561	..	3,643	56,204	15,393	2,190	374	1,505	2,000	..	225	21,687	9	
10	Ludhiana ..	18,800‡	11,020	..	2,625	32,445	13,905	2,597	1,099	1,390	18	..	317	19,326	10	
11	Ferozepore ..	82,500	4,682	..	880	88,062	22,264	3,965	2,681	2,200	66	..	448	31,624	11	
LAHORE DIVISION.																
12	Lahore .. ..	61,500	3,679	..	1,110	64,069	16,326	2,762	338	1,855	1,349	..	856	23,486	12	
13	Amritsar ..	50,000	11,956	84	1,077	63,117	27,116	3,492	178	1,305	1,965	..	517	34,573	13	
14	Gurdaspur ..	30,210§	8,406	..	1,726	40,342	10,834	2,894	129	1,000	..	..	700	15,607	14	
15	Sialkot .. ..	72,700	5,085	..	1,897	79,622	19,453	1,948	996	1,430	2,848	..	182	26,857	15	
16	Gujranwala ..	30,900	7,338	..	44,593¶	81,931	17,419	3,434	55	1,515	..	..	272	22,699	16	
17	Sheikhupura ..	..	10,754	..	1,972	12,726	15,756	3,889	1,180	2,745	2,302	..	241	26,113	17	
RAWALPINDI DIVISION.																
18	Gujrat .. ..	33,900	3,335	..	6,062	43,297	11,535	1,434	123	995	378	..	110	14,625	18	
19	Shahpur .. ..	22,000	19,029	..	855	41,884	19,365	1,598	..	2,585	1,149	9,900	173	34,770	19	
20	Jhelum .. ..	41,600	2,023	..	7,605	51,228	11,799	3,494	726	1,585	..	..	451	18,055	20	
21	Rawalpindi ..	77,600	13,854	..	11,280	1,02,734	17,090	2,608	4,135	1,335	..	..	496	25,664	21	
22	Attock .. ..	58,500	8,782	795	568	68,645	12,531	2,832	654	1,260	2,466	..	144	19,887	22	
23	Mianwali .. ..	46,700	4,556	..	2,338	53,594	8,270	617	368	1,450	..	4,157	317	15,179	23	
MULTAN DIVISION.																
24	Montgomery ..	35,000	6,398	..	1,788	43,186	20,358	2,787	576	1,850	4,197	..	760	30,528	24	
25	Lyallpur .. ..	..	47,346	..	404	47,750	29,946	7,159	575	5,546	2	17,031	713	60,972	25	
26	Jhang .. ..	25,000	364	..	18,998	44,362	15,772	2,195	1,554	..	590	..	514	20,625	26	
27	Multan .. ..	..	7,000	..	13,431	20,431	26,406	5,156	152	1,950	62	..	1,699	35,425	27	
28	Muzaffargarh ..	65,200	1,950	100	7,925	75,175	11,094	1,441	131	956	1,991	..	..	15,613	28	
29	Dera Ghazi Khan ..	55,000	3,798	..	6,008	64,806	7,382	1,142	7	..	245	..	216	8,992	29	
Total { 1932-33 .. ..		12,25,010	2,35,298	979	1,55,806	16,17,093	4,78,552	78,799	17,787	46,502	27,990	46,146	15,279	7,11,055		
Total { 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		

\*Reduced by Rs. 800,—vide Punjab Government letter No. 26760, dated 28th August 1931.

†Reduced by Rs. 1,200,—vide Punjab Government letter No. 26760, dated 28th August 1931.

‡Reduced by Rs. 1,200,—vide Punjab Government letter No. 27607, dated 8th August 1932.

§Includes Rs. 210 grant on account of maintenance of the Civil Rest-House at Narot Jaimal Singh and the Tahsildar's quarters, Shahpur.

¶Adjustment under rule 15 of the District Board Account Code.

‡Includes a sum of Rs. 43,833 on account of sale of land and buildings.





		INCOME—CONTINUED.									EXPENDITURE—CONTINUED.									
		I.—GENERAL DEPARTMENT—CONTINUED.									I.—GENERAL DEPARTMENTS—CONTINUED.									
		D.—INCOME UNDER OTHER ACTS.									D.—ADMINISTRATIONS OF OTHER ACTS.									
Serial No.	Name of district board.	(1) Stage Carriages Act.			(2) Cattle Trespass Act.			India Northern 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.	Serial No.
		(a) License 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.
AMBALA DIVISION.																				
1	Hissar	6	..	6	667	3,861	4,528	203	4,737	..	..	..	3,724	439	4,163	..	..	..	4,163	1
2	Rohtak	2,118	..	2,118	488	2,515	3,003	3,612	8,733	..	..	..	2,819	384	3,203	..	..	..	3,203	2
3	Gurgaon	461	..	461	400	5,329	5,729	8,489	5,729	45	..	45	4,983	318	5,301	..	..	165	5,346	3
4	Karnal	204	..	204	271	6,826	7,097	5,277	12,578	37	..	37	4,206	791	4,997	..	..	..	4,997	4
5	Ambala	431	..	431	513	4,070	4,583	3,478	8,492	59	..	59	4,290	559	4,849	32	..	32	4,940	5
6	Simla	..	..	..	51	51	51	..	51	..	..	..	36	..	36	..	..	..	36	6
JULLUNDUR DIVISION.																				
7	Kangra	23	..	23	275	7,540	7,815	38,082	45,920	..	..	..	2,586	656	3,242	2,737	3,166	5,903	9,145	7
8	Hoshiarpur	864	4	868	518	8,397	8,915	17,449	27,232	518	..	518	2,924	1,207	4,131	604	88	692	5,341	8
9	Jullundur	957	..	957	96	1,216	1,312	460	2,729	..	..	..	832	50	882	..	..	..	882	9
10	Ludhiana	2,828	..	2,828	404	3,440	3,844	2,906	9,578	163	..	163	2,517	..	2,517	799	..	799	3,479	10
11	Ferozepore	5,437	3	5,440	751	6,894	7,645	14,018	27,103	87	..	87	3,187	296	3,483	948	..	948	4,518	11
LAHORE DIVISION.																				
12	Lahore	2,066	..	2,066	342	2,803	3,145	4,552	9,763	..	..	..	2,341	921	3,262	1,618	..	1,618	4,880	12
13	Amritsar	4,380	..	4,380	923	2,399	3,322	9,352	17,054	1,708	..	1,708	2,670	280	2,950	1,608	..	1,608	6,266	13
14	Gurdaspur	738	..	738	1,243	6,049	7,292	6,645	14,675	..	..	..	3,019	708	3,727	..	..	..	3,727	14
15	Sialkot	1,848	..	1,848	951	2,395	3,346	7,459	12,653	205	65	270	2,836	236	3,072	346	..	346	3,688	15
16	Gujranwala	1,917	466	2,383	754	3,600	3,754	1,288	7,425	527	..	527	2,614	1,116	3,730	742	..	742	4,999	16
17	Sheikhupura	862	..	862	302	3,963	4,265	1,019	6,146	176	..	176	2,310	753	3,063	110	..	110	3,349	17
RAWALPINDI DIVISION.																				
18	Gujrat	1,710	..	1,710	53	1,505	1,558	..	3,268	1,328	..	1,328	1,893	60	1,953	..	..	..	3,281	18
19	Shahpur	3,372	..	3,372	265	3,950	4,215	11,405	18,992	692	28	720	3,685	693	4,378	1,073	..	1,073	6,171	19
20	Jhelum	1,120	..	1,120	149	3,794	3,943	8,919	13,982	..	20	20	2,839	250	3,089	2,213	..	2,213	5,322	20
21	Rawalpindi	50	..	50	7	2,138	2,145	..	2,195	..	..	..	2,342	952	3,294	..	..	..	3,294	21
22	Attock	361	31	392	50	4,794	4,844	275	5,511	120	..	120	4,235	467	4,702	92	..	92	4,914	22
23	Mianwali	201	..	201	82	1,946	2,028	..	2,229	..	..	..	1,772	551	2,323	..	..	..	2,323	23
MULTAN DIVISION.																				
24	Montgomery	..	..	..	341	6,832	7,173	14,865	22,038	..	..	..	3,855	1,119	4,974	..	..	..	4,974	24
25	Lyallpur	9,851	137	9,988	245	4,165	4,410	..	14,398	53	143	196	2,956	247	3,203	..	..	..	3,399	25
26	Jhang	48	..	48	151	1,925	2,076	28,564	30,688	..	..	..	2,194	711	2,905	1,393	..	1,393	4,298	26
27	Multan	201	..	201	178	4,733	4,911	..	10,330	..	..	..	3,882	1,302	5,184	..	..	..	5,184	27
28	Muzaffargarh	..	..	..	424	4,629	5,053	14,999	20,652	55	..	55	3,223	273	3,496	897	..	897	4,448	28
29	Dera Ghazi Khan	273	..	273	516	9,685	10,201	31,280	41,754	..	..	..	5,710	191	5,901	..	..	..	5,901	29
Total		42,327	641	42,968	11,359	1,20,904	1,32,263	2,33,714	4,08,945	5,773	256	6,029	86,480	15,530	1,02,010	15,212	3,419	18,631	1,26,670	
		32,440	1,103	33,633	12,146	1,14,552	1,26,698	2,36,251	3,96,582	4,832	341	5,173	98,283	15,383	1,13,666	17,178	2,577	19,755	1,38,594	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTD.

I.—GENERAL DEPARTMENTS—CONTINUED.

E.—INCOME FROM BOARD PROPERTIES.

E.—BOARD PROPERTIES.

Serial No.	Name of district board.	I.—GENERAL DEPARTMENTS—CONTD.				I.—GENERAL DEPARTMENTS—CONTINUED.													Serial No.			
		(1) Rents of Lands and Buildings.	(2) Dak Bungalows and Sarais.	(3) Gardens.	(4) Roadside Trees.	(1) Rented lands and buildings.				(2) Dak bungalows and Sarais.				(3) Gardens.				(4) Roadside trees.				
						(a) & (b) Estab-lishment and Contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Estab-lishment and Contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Estab-lishment and Contingencies.	(c) Works.	Total (3) Gar-dens.	(a) & (b) Estab-lishment and Contingencies.	(c) Works.	Total (4) Road-side Trees.					
1	2	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	1				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
AMBALA DIVISION.																						
1	Hissar .. ..	2,003	105	2,249	76	..	..	2,214	555	..	2,769	680	73	753	244	..	244	1				
2	Rohtak .. ..	277	291	424	1,499	..	..	1,488	1,013	..	2,501	2,943	95	3,038	7,574	..	7,574	2				
3	Gurgaon .. ..	1,489	744	203	2,441	..	..	4,598	1,027	..	5,625	2,552	187	2,739	3,553	458	4,011	3				
4	Karnal .. ..	1,232	1,105	664	10,382	604	372	976	714	..	1,937	2,651	1,152	127	1,279	4,941	4,941	4				
5	Ambala .. ..	458	340	138	31,644	..	..	2,152	936	..	3,088	900	..	900	17,815	..	17,815	5				
6	Simla .. ..	..	68	..	..	..	..	86	..	..	86	..	..	..	..	..	..	6				
JULLUNDER DIVISION.																						
7	Kangra .. ..	640	1,720	31	2,252	43	141	184	3,706	2,042	5,748	435	..	435	5,783	..	5,783	7				
8	Hoshiarpur ..	345	613	637	49,836	..	..	6,494	10,580	..	17,074	2,678	373	3,051	11,820	..	11,820	8				
9	Jullundur ..	1,260	525	368	7,443	..	..	2,106	7,443	..	921	3,027	579	1,154	9,680	59	9,739	9				
10	Ludhiana ..	3,340	158	859	8,209	508	886	1,394	1,079	688	1,767	2,626	105	2,731	7,945	..	7,945	10				
11	Ferozepore ..	15,945	1,149	824	4,181	412	2,129	2,541	4,655	3,082	7,737	2,404	178	2,582	5,442	1,165	6,607	11				
LAHORE DIVISION.																						
12	Lahore .. ..	6,489	34	30	3,923	222	1,112	1,334	302	546	848	..	..	..	6,977	..	6,977	12				
13	Amritsar ..	22,513	638	306	6,408	480	..	480	4,200	2,126	6,386	1,637	34	1,691	6,789	..	6,789	13				
14	Gurdaspur ..	2,148	455	1,343	16,528	1,314	787	2,101	3,693	3,577	6,670	2,275	203	2,478	10,986	..	10,986	14				
15	Sialkot .. ..	9,505	278	1,899	22,105	70	249	319	5,288	2,390	7,678	2,845	290	3,135	27,843	..	27,843	15				
16	Gujranwala ..	3,520	824	2,997	945	..	..	..	4,750	3,344	8,094	4,667	569	5,236	5,593	..	5,593	16				
17	Sheikhupura ..	8,721	52	59	2,840	..	..	..	1,449	1,787	3,236	142	..	142	8,342	..	8,342	17				
RAWALPINDI DIVISION.																						
18	Gujrat .. ..	336	295	379	10,986	..	..	2,399	2,073	..	4,472	2,144	50	2,194	16,659	..	16,659	18				
19	Shahpur .. ..	18,157	1,162	4,040	21,853	3,575	224	3,799	4,133	1,752	5,885	7,439	197	7,636	17,986	..	17,986	19				
20	Jhelum .. ..	399	2,423	3,410	3,525	..	..	1,986	1,321	..	3,307	4,143	101	4,244	1,141	..	1,141	20				
21	Rawalpindi ..	626	1,040	3,364	1,867	..	..	228	1,012	..	1,240	924	..	924	3,313	..	3,313	21				
22	Attock .. ..	63	598	1,568	286	..	..	..	1,025	..	2,149	793	371	1,164	4,453	..	4,453	22				
23	Mianwali .. ..	2,105	802	1,332	656	..	..	835	672	..	1,507	2,492	120	2,612	1,599	..	1,599	23				
MULTAN DIVISION.																						
24	Montgomery ..	2,192	1,520	898	3,126	..	280	280	593	998	1,591	588	..	588	30,010	..	30,010	24				
25	Lyallpur .. ..	4,549	2,817	148	3,969	..	..	..	7,554	1,277	8,831	17	..	17	18,739	..	18,739	25				
26	Jhang .. ..	604	735	650	310	..	..	..	1,828	1,920	3,758	3,087	310	3,397	9,401	..	9,401	26				
27	Multan .. ..	312	948	1,145	1,479	..	..	..	2,415	5,471	7,886	2,214	890	3,104	24,002	..	24,002	27				
28	Muzaffargarh ..	1,452	820	2,802	2,237	..	390	390	3,074	752	3,826	4,246	..	4,246	8,570	..	8,570	28				
29	Dera Ghazi Khan ..	1,064	208	113	890	610	..	610	3,186	400	3,676	52	2	54	2	..	2	29				
Total { 1932-33 ..		1,11,744	22,457	32,880	2,21,806	7,838	6,570	14,408	77,789	55,324	1,33,113	56,674	4,850	61,524	2,77,202	1,682	2,78,884					
Total { 1931-32 ..		1,12,565	27,835	30,796	2,64,281	14,208	9,911	24,119	82,887	52,692	1,35,570	56,991	3,288	60,279	2,94,653	732	2,95,385					

## INCOME—CONTINUED.

## EXPENDITURE—CONTINUED.

## I.—GENERAL DEPARTMENTS—CONCLUDED.

## I.—GENERAL DEPARTMENTS—CONCLUDED.

## E.—INCOME FROM LEASD PROPERTIES—CONCLUDED.

## E.—BOARD PROPERTIES—CONCLUDED.

Serial No.	Name of district board.				I.—GENERAL DEPARTMENTS—CONCLUDED.											Serial No.
					E.—INCOME FROM LEASD PROPERTIES—CONCLUDED.				E.—BOARD PROPERTIES—CONCLUDED.							
					5. Demonstration Farms.	(6) Canals.	Total E.—INCOME FROM BOARD PROPERTIES.	TOTAL I.—GENERAL DEPARTMENTS.	(5) Demonstration farms.			(6) Canals.				
(a) & (b) Establishment and Contingencies.	(c) Works.	Total (5)—Demonstration Farms.	(a) & (b) Establishment and Contingencies.	(c) Works.	Total (6) Canal.	Total E.—BOARD PROPERTIES.	F.—MISCELLANEOUS UNCLASSIFIED CHARGES.	TOTAL I.—GENERAL DEPARTMENTS.								
1	2	69	70	71	72	73	74	75	76	77	78	79	80	81	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																
1	Hissar .. ..	..	..	4,433	2,27,670	91	..	91	..	..	..	3,857	1,940	48,550	1	
2	Rohtak .. ..	..	33,346	35,837	3,20,286	..	..	..	..	..	..	13,113	312	47,605	2	
3	Gurgaon .. ..	..	..	4,877	3,15,429	..	..	..	..	..	..	12,375	3,312	44,496	3	
4	Karnal .. ..	..	..	13,383	2,98,026	1,352	..	1,352	..	..	..	11,199	24	75,256	4	
5	Ambala .. ..	..	..	32,580	2,97,544	1,978	..	1,978	..	..	..	23,781	1,578	64,897	5	
6	Simla .. ..	..	..	68	7,612	..	..	..	..	..	..	86	..	4,627	6	
JULLUNDUR DIVISION.																
7	Kangra .. ..	..	..	4,643	3,44,046	..	185	185	..	..	..	12,335	1,805	61,472	7	
8	Hoshiarpur .. ..	..	63	51,494	4,04,492	..	..	..	..	..	..	31,945	13,344	85,757	8	
9	Jullundur .. ..	..	..	9,566	3,71,095	279	..	279	..	..	..	14,199	..	45,438	9	
10	Ludhiana .. ..	..	..	12,566	2,59,300	..	..	..	..	..	..	13,837	3,703	44,634	10	
11	Ferozepore .. ..	..	..	22,099	4,18,830	..	..	..	..	..	..	19,467	6,556	74,033	11	
LAHORE DIVISION.																
12	Lahore .. ..	2,286	..	12,762	3,02,525	2,569	185	2,754	..	..	..	11,913	..	50,234	12	
13	Amritsar .. ..	..	..	29,865	3,70,411	260	..	260	..	..	..	15,636	2,120	65,329	13	
14	Gurdaspur .. ..	..	3,826	24,300	3,41,572	..	..	..	632	3,776	4,408	26,643	3,244	57,159	14	
15	Sialkot .. ..	2,196	1,323	37,306	3,76,602	1,022	70	1,092	..	1,439	1,439	41,506	1,546	91,385	15	
16	Gujranwala .. ..	..	..	8,286	2,90,749	..	..	..	..	..	..	18,923	8,183	61,122	16	
17	Sheikhupura .. ..	..	..	11,672	2,52,412	..	..	..	..	..	..	11,720	444	44,830	17	
RAWALPINDI DIVISION.																
18	Gujrat .. ..	..	621	12,617	2,72,212	..	..	..	..	..	..	23,325	160	44,598	18	
19	Shahpur .. ..	..	484	45,086	4,31,087	..	..	..	140	..	140	35,446	..	89,993	19	
20	Jhelum .. ..	..	..	9,757	1,85,343	161	..	161	..	300	300	9,153	549	46,326	20	
21	Rawalpindi .. ..	..	3,465	10,362	2,17,634	..	..	..	..	..	..	5,477	849	42,471	21	
22	Attock .. ..	..	..	2,515	1,95,997	..	..	..	..	..	..	7,766	1,487	40,672	22	
23	Mianwali .. ..	83	..	4,978	1,41,745	..	..	..	..	..	..	5,718	220	25,473	23	
MULTAN DIVISION.																
24	Montgomery .. ..	..	..	7,736	4,21,945	..	..	..	..	..	..	32,469	618	82,321	24	
25	Lyallpur .. ..	..	..	11,483	8,57,462	..	..	..	..	..	..	27,587	400	1,21,112	25	
26	Jhang .. ..	..	..	2,299	2,91,195	..	..	..	..	..	..	16,556	5	52,538	26	
27	Multan .. ..	..	..	3,884	4,00,000	..	..	..	193	1,231	1,424	36,416	96	87,672	27	
28	Muzaffargarh .. ..	2,213	..	9,524	2,54,026	1,422	..	1,422	..	..	..	18,454	1,184	48,868	28	
29	Dera Ghazi Khan .. ..	..	..	2,275	2,04,858	..	..	..	..	..	..	4,342	4,325	30,382	29	
Total ..		1932-33		6,778	43,128	4,38,833	91,52,415	9,164	440	9,004	965	6,746	7,711	5,05,244	58,064	16,79,250
Total ..		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





Serial No.	Name of district board.	INCOME—CONTINUED.								EXPENDITURE—CONTINUED.										Serial No.								
		H—EDUCATION—CONTINUED.								2.—EDUCATION—CONTINUED.																		
		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.	(4) Works.	TOTAL E.—PRIMARY SCHOOLS.									
(a) For original works.	(b) Others.				Total (1) Contribution from Government.	(1) & (2) Establish-ment and Contingencies.	(3) Contributions.													(4) Works.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA DIVISION.																												
1	Hissar ..	27,246	57	27,303	..	2,16,845	2,16,845	2,481	2,19,326	2,02,947	1,533	3,307	2,692	2,10,479	97,452	7,216	..	476	1,05,144	1								
2	Rohtak ..	21,503	385	31,104	..	2,73,624	2,73,624	..	2,73,624	2,23,344	2,378	11,080	2,543	2,39,345	72,438	1,687	487	480	75,092	2								
3	Gurgaon ..	13,522	527	14,049	..	2,34,009	2,34,009	48	2,34,057	1,87,306	1,700	8,521	13,426	2,10,953	67,144	5,246	..	2,570	74,960	3								
4	Karnal ..	19,505	571	20,076	..	1,67,113	1,67,113	..	1,67,113	1,69,340	840	6,118	2,188	1,78,486	84,041	2,013	448	180	86,688	4								
5	Ambala ..	18,653	78	18,729	..	1,74,827	1,74,827	596	1,75,423	1,65,462	..	3,616	5,447	1,74,525	80,538	6,601	..	998	88,137	5								
6	Simla ..	2,775	46	2,821	..	51,985	51,985	575	52,560	30,918	900	307	210	32,335	20,249	1,335	..	291	21,875	6								
JULLUNDUR DIVISION.																												
7	Kangra ..	29,233	542	33,582	..	3,69,341	3,69,341	..	3,69,341	2,61,728	1,834	4,854	9,266	2,77,682	1,31,529	15,819	..	4,224	1,51,572	7								
8	Hoshiarpur ..	37,050	2,983	40,033	..	3,55,626	3,55,626	3,047	3,58,673	2,88,193	..	5,788	8,838	3,02,819	1,88,762	..	..	8,842	1,97,604	8								
9	Jullundur ..	41,968	2,351	81,437	..	2,67,821	2,67,821	5,742	2,73,563	2,10,844	..	9,437	3,039	2,23,320	1,54,423	12,961	..	4,350	1,71,734	9								
10	Ludhiana ..	44,381	1,283	63,942	..	2,48,326	2,48,326	940	2,49,266	2,16,409	..	6,797	3,603	2,26,809	84,941	17,095	..	994	1,03,030	10								
11	Ferozepore ..	19,573	1,290	32,706	..	2,32,338	2,32,338	128	2,32,466	1,92,308	1,000	5,141	3,517	2,01,966	1,28,862	7,307	..	850	1,37,019	11								
LAHORE DIVISION.																												
12	Lahore ..	22,979	630	23,609	..	2,32,572	2,32,572	3,219	2,35,791	2,28,789	9,261	4,900	5,172	2,48,122	84,447	4,607	..	1,222	90,276	12								
13	Amritsar ..	42,845	713	46,746	..	2,60,919	2,60,919	585	2,61,504	2,26,783	666	4,116	4,117	2,35,682	18,596	17,881	..	2,818	1,39,295	13								
14	Gurdaspur ..	37,052	1,724	46,331	..	2,49,097	2,49,097	1,633	2,50,730	2,16,865	..	9,042	6,375	2,32,282	1,04,373	8,887	..	3,993	1,17,353	14								
15	Sialkot ..	28,418	10,811	46,699	..	2,89,713	2,89,713	8,483	2,98,196	1,22,943	..	13,984	2,473	1,39,400	2,31,075	22,986	..	3,593	2,67,654	15								
16	Gujranwala ..	18,612	2,008	28,249	..	2,10,092	2,10,092	1,635	2,20,727	1,80,288	..	4,331	5,987	1,90,006	1,07,035	1,812	..	3,172	1,12,010	16								
17	Sheikhpura ..	29,760	1,384	34,130	..	2,11,344	2,11,344	8,183	2,19,527	2,13,274	..	2,707	4,993	2,20,974	1,14,296	317	..	3,007	1,17,620	17								
RAWALPINDI DIVISION.																												
18	Gujrat ..	26,865	1,971	28,836	..	2,38,190	2,38,190	24	2,38,214	1,98,628	..	4,670	4,148	2,07,446	82,770	15,659	133	235	98,797	18								
19	Shahpur ..	29,497	1,031	47,453	..	2,59,132	2,59,132	..	2,59,132	2,44,390	..	18,109	801	2,63,300	1,18,904	12,682	..	133	1,31,719	19								
20	Jhelum ..	29,265	356	38,075	..	3,94,728	3,94,728	50	3,94,778	2,97,397	8,158	5,617	9,493	3,20,665	1,04,605	12,676	7	213	1,17,501	20								
21	Rawalpindi ..	24,598	63	25,949	..	4,08,409	4,08,409	..	4,08,409	3,27,519	..	4,316	4,985	3,36,820	98,227	13,119	..	692	1,12,038	21								
22	Attock ..	15,925	932	16,857	..	3,02,655	3,02,655	349	3,03,004	2,69,430	..	5,007	11,911	2,80,348	90,118	..	..	1,576	91,694	22								
23	Mianwali ..	13,927	176	14,103	..	2,38,377	2,38,377	..	2,38,377	1,91,235	..	11,135	4,362	2,06,732	68,547	6,054	..	785	75,386	23								
MULTAN DIVISION.																												
24	Montgomery ..	14,022	212	23,529	..	3,43,584	3,43,584	250	3,43,834	3,25,329	..	4,741	2,201	3,32,271	1,51,841	2,131	..	3,050	1,57,022	24								
25	Lyallpur ..	81,199	202	1,35,171	..	2,71,732	2,71,732	11,574	2,83,306	4,49,656	..	8,343	6,553	4,64,552	2,11,064	6,555	..	1,319	2,18,938	25								
26	Jhang ..	18,875	399	24,516	..	2,36,070	2,36,070	144	2,36,214	2,15,250	..	5,573	5,335	2,26,158	67,368	8,947	..	724	77,039	26								
27	Multan ..	17,601	900	18,501	..	2,35,432	2,35,432	50	2,35,482	2,10,531	500	7,197	8,990	2,27,218	1,46,615	4,807	..	2,137	1,53,559	27								
28	Muzaffargarh ..	6,707	..	8,663	..	1,83,255	1,83,255	528	1,83,783	1,67,093	..	2,985	1,607	1,71,625	64,189	6,332	..	135	70,656	28								
29	Dera Ghazi Khan ..	3,153	9	3,162	..	2,53,014	2,53,014	4,266	2,57,280	2,27,656	1,709	4,990	3,766	2,38,121	70,223	5,830	125	218	76,396	29								
Total		1932-33 ..	7,36,709	33,632	9,76,361	..	74,19,170	74,19,170	54,530	74,73,700	64,55,795	30,479	1,86,729	1,48,038	68,21,041	31,44,672	2,28,662	1,200	53,283	34,27,817								
Total		1931-32 ..	7,34,185	33,957	9,66,404	11,154	76,92,234	77,03,388	49,525	77,52,913	68,30,086	34,686	1,75,670	1,66,184	72,06,626	32,32,547	2,63,658	2,943	45,429	35,44,577								

Serial No.	Name of district board.	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.												Serial No.
		II—EDUCATION—CONCLUDED.		III—MEDICAL.		2.—EDUCATION—CONCLUDED.				3.—MEDICAL.				Total A.—DIRECTION.				
		C.—MISCELLANEOUS.	TOTAL II.—EDUCATION.	A.—FEES.	B.—SALE OF MEDICINES.	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.				A.—DIRECTION.								
Rs.	Rs.	Rs.	Rs.	(1) & (2) Establish-ment and Contn-ences.	(3) Contributions.	(4) Works.	Total F.—Public Lib-raries, Museums, etc.	Rs.	Rs.	Rs.	Rs.	(1) & (2) Establish-ment and Contn-ences.	(3) Scholarship.	(4) Works.	Rs.			
1	2	115	116	117	118	119	120	121	122	123	124	125	126	127	1			
1	Hissar	4,726	2,51,355	..	..	9	..	..	9	3,22,550	596	..	..	596	1			
2	Rohtak	1,031	3,05,759	..	..	154	..	..	154	3,43,797	100	..	..	296	2			
3	Gurgaon	1,081	2,49,187	..	..	..	..	..	..	3,01,583	2,553	..	113	2,666	3			
4	Karnal	1,114	1,88,303	..	1	..	..	..	..	2,72,006	144	..	..	144	4			
5	Ambala	4,692	1,98,844	..	2	345	..	..	345	2,69,208	726	..	..	726	5			
6	Simla	50	55,431	..	..	..	..	..	..	55,483	..	..	..	..	6			
7	Kangra	340	4,03,263	15	54	..	..	..	..	4,55,725	39	1,200	..	1,239	7			
8	Hoshiarpur	1,494	4,00,200	..	11	..	410	..	410	5,08,745	233	790	..	1,023	8			
9	Jullundur	209	3,52,209	..	..	..	..	..	..	4,78,624	..	..	..	..	9			
10	Ludhiana	761	3,13,969	..	4	..	25	..	25	3,64,637	..	..	..	131	10			
11	Ferozepore	3,376	2,65,548	2,897	527	..	..	..	..	3,75,941	225	740	..	965	11			
12	Lahore	1,132	2,60,533	..	..	..	2,050	..	2,050	3,47,123	46	80	..	126	12			
13	Amritsar	555	3,08,805	..	..	..	..	..	..	3,92,807	..	..	..	240	13			
14	Gurdaspur	1,783	2,98,844	..	1	..	..	..	..	3,72,112	..	..	..	284	14			
15	Sialkot	622	3,45,517	..	..	..	500	..	500	4,25,528	544	228	..	772	15			
16	Gujranwala	356	2,49,332	..	..	..	30	..	30	3,21,063	184	..	..	184	16			
17	Sheikhupura	631	2,54,288	..	..	..	..	..	..	3,52,420	..	..	..	..	17			
18	Gujrat	705	2,67,755	..	117	..	500	..	500	3,31,231	161	..	..	161	18			
19	Shahpur	2,142	3,08,727	..	15	..	500	..	500	4,33,414	163	..	..	1,073	19			
20	Jhelum	1,493	4,34,346	353	1	..	..	..	..	4,65,568	101	910	..	101	20			
21	Rawalpindi	149	4,34,507	359	..	..	..	..	..	4,74,320	170	..	..	170	21			
22	Attock	380	3,20,241	..	3	..	20	..	20	3,87,186	495	..	..	495	22			
23	Mianwali	462	2,52,942	..	..	..	..	..	..	2,88,581	681	1,094	..	1,775	23			
24	Montgomery	2,517	3,69,880	..	2	..	30	..	30	5,29,429	193	..	..	193	24			
25	Lyallpur	1,390	4,19,867	..	3	401	130	..	431	8,01,843	119	44	185	348	25			
26	Jhang	732	2,61,462	..	..	..	..	..	130	3,22,131	244	..	47	291	26			
27	Multan	504	2,54,487	..	2	..	..	..	..	3,87,856	441	15	..	456	27			
28	Muzaffargarh	855	1,93,301	..	..	..	..	..	..	2,56,803	131	..	..	131	28			
29	Dera Ghasi Khan	454	2,60,896	..	1	..	..	..	..	3,19,284	..	210	..	210	29			
Total		35,737	84,85,798	4,265	744	909	4,105	..	5,104	1,09,56,998	8,569	5,882	345	14,796				



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 1913.

Serial No.	Name of district board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.							Social No.		
		III—MEDICAL—CONTINUED.							I—MEDICAL—CONTINUED.									
		C—CONTRIBUTIONS.							B—HOSPITALS AND DISPENSARIES.									
		(1) From Government.			Contri- butions.	Total C—Contribu- tions.	D—Miscellaneous.	TOTAL III—MEDICAL.	(1) & (2) Estab- lishment and Contri- butions.	(3) Contributions.	(4) Works.	TOTAL B—HOSPITALS AND DISPENSARIES.	C—CHARGES FOR MEDICALS.	D—CHARGES FOR MEDICALS.	E—ANTI-RABBIT TREATMENT OF PUPPIES.		TOTAL I—MEDICAL.	
(a) For original works.	(b) Others.	Total (1) Contri- butions from Government.	(c) For original works.	(d) Others.												Total (1) & (2)		(3) Contributions.
1	2	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMRALA DIVISION.																		
1	Hissar .. .. .	..	51,550	51,550	798	52,348	700	53,048	78,623	6,500	4,310	89,433	2,175	..	132	92,266	1	
2	Rohtak .. .. .	..	13,815	13,815	50	13,865	121	13,986	43,446	6,679	1,576	51,701	1,182	..	155	53,334	2	
3	Gurgaon .. .. .	..	38,906	38,906	205	39,111	82	39,193	62,064	24,448	4,104	91,216	3,023	..	1,455	98,360	3	
4	Karnal .. .. .	..	18,695	18,695	2,450	21,145	614	21,760	67,461	2,600	2,213	72,274	2,761	..	694	75,863	4	
5	Ambala .. .. .	..	16,375	16,375	553	16,928	281	17,213	49,601	6,500	1,019	57,120	777	..	1,057	59,680	5	
6	Simla .. .. .	..	4,009	4,009	..	4,009	..	4,009	3,532	..	150	4,672	..	..	85	4,157	6	
JULLUNDUR DIVISION.																		
7	Kangra .. .. .	..	6,875	18,061	25,836	1,252	27,088	1,975	29,132	94,555	6,750	6,132	1,07,457	2,147	276	302	1,11,401	7
8	Hoshiarpur .. .. .	..	..	17,500	17,500	825	18,325	150	18,476	89,450	1,940	6,470	97,850	1,955	..	..	1,00,828	8
9	Jullundur .. .. .	..	..	13,694	13,694	..	13,694	41	13,735	49,276	6,121	1,369	56,766	..	282	..	57,048	9
10	Ludhiana .. .. .	..	..	2,873	2,873	800	3,673	97	3,786	35,523	4,240	516	40,279	815	..	239	41,464	10
11	Ferozepore .. .. .	..	..	55,124	55,124	8,118	63,242	1,098	67,814	1,25,470	9,403	3,957	1,38,820	2,169	..	120	1,42,684	11
LAHORE DIVISION.																		
12	Lahore .. .. .	..	..	37,188	37,188	306	37,494	43	37,537	67,237	2,910	4,993	75,140	9,285	..	..	84,551	12
13	Amritsar .. .. .	..	..	20,402	20,402	221	20,623	107	20,730	57,504	2,410	5,347	65,261	6,583	..	65	72,149	13
14	Gurdaspur .. .. .	..	..	4,200	4,200	..	4,200	35	4,236	46,287	4,148	2,867	53,362	3,427	..	..	57,013	14
15	Sialkot .. .. .	..	..	23,437	23,437	419	23,856	74	23,930	70,964	3,504	2,543	77,011	7,785	200	..	85,768	15
16	Gujranwala .. .. .	..	..	21,875	21,875	187	22,062	36	22,098	45,323	10,760	4,923	51,006	2,798	..	24	64,012	16
17	Sheikhupura .. .. .	..	..	7,189	7,189	2,111	9,300	337	9,637	53,659	2,596	2,497	58,152	4,782	..	26	62,960	17
RAWALPINDI DIVISION.																		
18	Gujrat .. .. .	..	..	26,250	26,250	1,500	27,750	19	27,869	65,793	4,487	4,013	74,293	..	..	100	74,554	18
19	Shahpur .. .. .	..	..	24,062	24,062	492	24,554	236	24,809	61,889	18,775	1,602	82,266	675	..	..	84,014	19
20	Jhelum .. .. .	..	..	19,687	19,687	663	20,350	707	21,411	51,810	3,080	2,881	57,771	3,357	9	..	61,238	20
21	Rawalpindi .. .. .	..	..	23,642	23,642	..	23,642	23	24,024	44,105	1,335	4,886	50,326	5,420	..	..	55,916	21
22	Attock .. .. .	..	..	47,931	47,931	3,148	51,079	472	51,554	64,845	26,689	3,101	94,635	2,243	..	56	97,429	22
23	Mianwali .. .. .	..	..	26,250	26,250	..	26,250	65	26,315	41,774	432	1,279	43,485	401	..	25	45,686	23
MULTAN DIVISION.																		
24	Montgomery .. .. .	..	..	54,687	54,687	1	54,688	65	54,755	70,870	8,665	2,593	82,128	1,376	..	107	83,804	24
25	Lyallpur .. .. .	..	..	26,250	26,250	19,326	45,576	171	46,375	1,11,278	9,863	3,663	1,24,804	2,264	..	48	1,27,464	25
26	Jhang .. .. .	..	..	28,437	28,437	82	28,519	23	28,542	60,180	9,554	2,611	72,345	618	..	..	73,254	26
27	Multan .. .. .	..	..	27,457	27,457	567	28,024	93	28,119	73,921	8,012	7,649	89,582	2,152	..	48	92,238	27
28	Muzaffargarh .. .. .	..	..	7,337	7,337	..	7,337	113	7,450	42,842	3,550	922	47,314	240	..	23	47,708	28

Social No.	Name of district board.	A.—SANITATION TAX.			B.—FEES.			C.—CONTRIBUTIONS.			D.—DIRECTION.			E.—SANITATION.			Social No.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158
1	Hissar	..	..	..	347	291	..	638	2,432	..	2,432	7,795	696	575	..	575	50
2	Rohitak	..	..	..	..	437	..	753	2,064	..	2,064	1,930	9,404	1,651	..	1,651	64
3	Gurgaon	3,278	..	..	..	..	262	262	2,687	31	2,718	7,084	202	3,703	..	3,785	146
4	Karnal	843	..	..	..	..	275	275	2,588	..	2,588	8,428	5,332	82	..	3,448	99
5	Ambedkar	..	..	..	342	37	..	713	2,228	..	2,228	7,880	6,060	644	..	4,753	45
6	Simla	..	..	..	..	..	..	..	..	..	..	55	..	..	..	..	..
7	Kangra	121	..	..	507	299	3,304	4,010	5,614	100	5,714	8,611	2,582	825	1,353	2,178	..
8	Hoshiarpur	..	..	..	..	..	346	346	3,140	..	3,140	8,963	15,511	..	..	..	..
9	Jullundur	..	..	..	..	1,071	..	1,071	7,719	..	7,719	7,073	4,262	763	..	763	20
10	Ludhiana	..	..	..	..	..	1,359	1,359	2,864	28	2,864	6,771	5,119	3,935	..	3,935	41
11	Ferozepore	..	..	..	..	..	300	300	5,231	..	5,231	9,545	12,942	37	..	37	7
12	Lahore	..	..	..	793	..	..	793	2,291	..	2,291	7,383	6,734	195	..	195	51
13	Amritsar	..	886	..	793	540	360	900	3,012	35	3,047	10,589	16,190	4,292	1,794	6,086	955
14	Gurdaspur	..	..	..	737	..	..	737	2,455	99	2,554	8,804	16,384	..	..	..	181
15	Sialkot	..	..	..	737	326	250	1,355	2,443	..	2,443	8,721	5,965	122	74	196	..
16	Gujranwala	193	..	..	779	..	..	324	2,065	..	2,065	5,267	3,171	856	..	856	81
17	Sheikhpura	..	..	..	822	..	..	282	1,528	..	1,528	5,789	4,545	..	..	..	109
18	Gujrat	..	..	..	..	..	360	360	2,949	..	2,949	9,596	3,277	262	..	262	..
19	Shahpur	..	..	..	..	..	270	270	2,041	..	2,041	5,249	2,062	160	..	160	..
20	Jhelum	..	..	..	..	..	269	269	1,954	..	1,954	5,118	1,416	..	..	..	41
21	Rawalpindi	..	..	..	..	..	420	420	2,315	..	2,315	7,694	2,467	2,167	2,167	1,372	..
22	Attock	..	..	..	..	..	2,776	2,776	3,483	..	3,483	6,685	2,789	62	..	62	74
23	Mianwali	..	..	..	..	..	278	278	1,359	..	1,359	4,320	48	157	3,380	3,537	26
24	Montgomery	..	..	..	279	119	..	279	3,225	..	3,225	14,828	9,563	3,101	..	3,101	303
25	Lyallpur	..	..	..	..	..	360	479	3,212	..	3,212	15,522	4,326	974	..	974	353
26	Jhang	..	..	..	..	..	264	264	2,436	..	2,436	5,082	2,515	..	..	..	50
27	Multan	100	..	..	..	..	360	360	3,149	..	3,149	10,845	2,199	418	..	418	73
28	Muzaffargarh	..	..	..	..	..	342	342	2,040	..	2,040	5,599	597	..	..	..	23
29	Dera Ghazi Khan	224	..	..	..	..	264	264	1,869	..	1,869	6,501	590	81	..	81	33
	Total	4,759	586	..	4,300	3,454	12,635	20,479	80,865	293	81,168	2,23,787	1,46,558	25,289	16,806	42,095	2,830
	(1932-33)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	(1931-32)	4,848	..	1,179	3,938	3,094	9,157	17,368	83,941	1,613	85,554	2,18,550	1,32,686	36,405	24,402	60,807	2,342

(1932-33)  
(1931-32)

Serial No.	Name of district board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.											Serial No.
		IV.—PUBLIC HEALTH—CONCLUDED.							A.—PUBLIC HEALTH—CONCLUDED.											
		C.—CONTRIBUTIONS—CONCLUDED.				D.—MISCELLANEOUS.	TOTAL IV.—PUBLIC HEALTH.	(1) Establishment.					(2) Contingencies.	(3) Works.			TOTAL F.—MATERNITY AND CHILD WELFARE.	TOTAL HEALTH.		
		(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 allowances.	(c) Other allowances and honoraria.	(d) Provident Fund contributions.		Total (1) Establishment.	(a) Original works.	(b) Repairs.			Total (3) Works.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Hissar	150	100	61	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	1
2	Rohtak	..	448	148	448	786	10	786	1,440	20	..	135	1,595	393	..	..	..	1,988	23,101	2
3	Gurgaon	..	..	434	434	896	8	3,982	1,355	..	..	94	1,449	120	..	..	..	1,569	15,504	3
4	Karnal	..	..	90	90	365	19	1,227	..	..	..	..	..	..	..	..	..	..	19,895	4
5	Ambala	..	2,256	100	2,356	3,060	396	3,465	1,823	..	..	61	1,884	1,705	..	..	..	3,589	24,555	5
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	55	6
7	Kangra	486	250	..	736	4,746	76	4,943	951	67	..	..	1,018	967	..	..	..	1,985	21,070	7
8	Hoshiarpur	..	..	230	230	576	81	657	..	..	..	..	..	..	..	..	..	..	27,634	8
9	Jullundur	..	500	..	500	1,571	127	1,698	..	..	..	..	..	..	..	..	..	980	19,822	9
10	Ludhiana	..	..	62	62	1,421	90	1,511	..	..	..	..	..	..	..	..	..	..	18,810	10
11	Ferozepore	..	..	..	..	300	87	387	..	..	..	..	..	..	..	..	..	..	27,762	11
12	Lahore	..	..	204	204	997	9	1,006	..	..	..	..	..	..	..	..	..	..	16,654	12
13	Amritsar	305	600	..	905	1,805	332	3,023	2,170	14	..	55	2,239	1,368	..	..	..	3,607	40,474	13
14	Gurdaspur	..	..	..	..	737	50	787	..	..	..	..	..	..	..	..	..	..	26,983	14
15	Sialkot	..	250	..	250	1,605	37	1,642	1,779	8	..	77	1,864	715	..	..	..	2,579	19,904	15
16	Gujranwala	..	..	..	..	324	2	519	..	..	..	..	..	..	..	..	..	..	11,940	16
17	Sheikhupura	..	..	..	..	282	92	374	..	..	..	..	..	..	..	..	..	..	11,971	17
18	Gujrat	..	..	..	..	360	..	360	..	..	..	..	..	..	..	..	..	..	16,084	18
19	Shahpur	..	..	..	..	270	..	270	..	..	..	..	..	..	..	..	..	..	10,112	19
20	Jhelum	..	..	..	..	269	938	1,207	450	..	..	..	450	..	..	..	..	450	11,146	20
21	Rawalpindi	..	..	150	150	570	..	570	624	..	..	..	624	975	..	..	..	1,599	15,447	21
22	Attock	..	..	..	..	2,776	49	2,825	..	..	..	..	..	1,500	..	..	..	1,500	17,006	22
23	Mianwali	..	..	54	54	332	..	332	..	..	..	..	..	..	..	..	..	..	9,290	23
24	Montgomery	..	..	..	..	279	314	593	..	..	..	..	..	..	..	..	..	..	31,020	24
25	Lyallpur	..	..	15	15	494	133	627	727	..	84	..	811	..	..	..	..	811	25,198	25
26	Jhang	..	..	..	..	264	7	271	..	..	..	..	..	..	..	..	..	..	10,083	26
27	Multan	..	..	..	..	360	..	460	..	..	..	..	..	1,000	..	..	..	1,000	17,684	27
28	Muzaffargarh	..	..	48	48	390	21	411	..	..	..	..	..	..	..	..	..	..	8,259	28
29	Dera Ghazi Khan	..	..	525	525	789	..	1,013	..	..	..	..	..	..	..	..	..	..	9,074	29
Total.. 1932-33		791	4,304	2,060	7,155	27,634	2,878	36,167	11,319	109	84	422	11,934	9,723	..	..	..	21,657	5,18,085	
Total.. 1931-32		387	603	1,290	2,280	19,648	7,789	32,285	9,911	701	..	160	10,772	6,308	..	..	..	17,080	5,07,019	



Serial No.	Name of district board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.					Serial No.
		V.—VETERINARY AND STOCK-BREEDING.							5.—VETERINARY AND STOCK-BREEDING.					
		A.—VETERINARY HOSPITALS.							A.—VETERINARY HOSPITALS.					
		(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.			
(i) For Original works.	(ii) Others.		Total (a) from Govern-ment.	(b) Others.	Total (2) Con-tributions.									
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.	
						AMBALA DIVISION.								
1	Hissar ..	219	..	..	..	1,150	1,150	28	1,397	11,235	..	928	12,163	1
2	Rohtak ..	35	..	..	..	..	..	400	435	16,397	581	872	17,850	2
3	Gurgaon ..	95	..	..	..	..	..	275	370	12,301	..	1,279	13,580	3
4	Karnal ..	536	..	..	..	650	650	190	1,376	11,663	..	1,423	13,086	4
5	Ambala ..	..	..	..	..	400	400	222	622	9,042	..	948	9,990	5
6	Simla ..	140	..	2,200	2,200	..	2,200	..	2,340	2,173	..	93	2,266	6
						JULLUNDUR DIVISION.								
7	Kangra ..	..	..	..	..	250	250	173	423	10,090	..	2,482	12,572	7
8	Hoshiarpur ..	..	..	..	..	..	..	175	175	9,593	255	2,019	11,867	8
9	Jullundur ..	340	..	..	..	..	..	24	374	11,636	400	836	12,872	9
10	Ludhiana ..	141	..	..	..	1,250	1,250	165	1,556	7,632	..	256	7,888	10
11	Ferozepore ..	154	..	..	..	1,000	1,000	10	1,164	13,606	..	975	14,581	11
						LAHORE DIVISION.								
12	Lahore ..	..	..	..	..	1,500	1,500	11	11	12,943	240	1,505	14,688	12
13	Amritsar ..	..	..	..	..	..	..	26	1,526	12,610	180	1,389	14,179	13
14	Gurdaspur ..	..	..	..	..	..	..	100	381	8,948	160	1,207	10,315	14
15	Sialkot ..	284	..	..	..	370	370	87	533	10,759	260	1,932	12,951	15
16	Gujranwala ..	76	..	..	..	250	250	83	333	8,531	..	2,408	10,939	16
17	Sheikhupura ..	..	..	..	..	700	700	52	752	9,661	230	1,972	11,863	17
						RAWALPINDI DIVISION.								
18	Gujrat ..	1	..	..	..	..	..	61	62	8,271	..	737	9,008	18
19	Shahpur ..	..	..	..	..	..	..	180	180	13,302	..	4,404	17,766	19
20	Jhelum ..	..	..	..	..	350	350	8	420	8,497	..	884	9,381	20
21	Rawalpindi ..	1,098	..	..	..	2,014	2,014	58	2,088	8,290	..	912	9,202	21
22	Attock ..	16	..	..	..	..	..	25	25	8,065	..	2,409	10,475	22
23	Mianwali ..	..	..	..	..	..	..	..	..	11,976	..	934	12,910	23
						MULTAN DIVISION.								
24	Montgomery ..	..	..	..	..	500	500	32	532	9,858	..	1,431	11,289	24
25	Lyallpur ..	208	..	..	..	1,763	1,763	238	2,209	18,873	..	990	19,863	25
26	Jhang ..	..	..	..	..	..	..	69	69	9,326	..	1,063	10,389	26
27	Multan ..	..	..	514	514	1,643	1,129	47	1,176	16,016	..	6,824	22,840	27
28	Muzaffargarh ..	..	..	..	..	100	100	27	127	8,385	60	881	9,326	28
29	Dera Ghazi Khan ..	..	..	..	..	1,400	1,400	192	1,592	5,100	..	208	5,308	29
	1932-33 ..	3,405	..	1,686	1,686	15,290	16,976	2,958	23,339	3,04,840	2,366	44,201	3,51,407	
	Total ..	3,405	..	1,686	1,686	15,290	16,976	2,958	23,339	3,04,840	2,366	44,201	3,51,407	
	1931-32 ..	3,648	-160	3,300	2,040	9,888	11,928	3,684	19,157	3,07,659	3,335	66,328	3,77,322	

		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.							(3) Miscellaneous.	TOTAL B.—HORSE AND MULE-BREEDING.	(1) & (2) Establishment and Contingencies.				TOTAL B.—HORSE AND MULE-BREEDING.	Serial No.
		(1) Stud fees.	(a) From Government.			(b) Others.	Total (2) Contribution.	(1) & (2) Establishment 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.											
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.			
							AMBALA DIVISION.									
1	Hissar ..															
2	Rohtak ..															
3	Gurgaon ..															
4	Karnal ..															
5	Ambala ..	308														
6	Simla ..							53	53	3,644		39	3,683	1		
7	Kangra ..									3,236		119	3,355	2		
8	Hoshiarpur ..									3,335		130	3,465	3		
9	Jullundur ..									5,107	446	201	5,754	4		
10	Ludhiana ..									4,551		428	4,979	5		
11	Ferozepore ..													6		
							JULLUNDUR DIVISION.									
12	Lahore ..									1,538		80	1,618	7		
13	Amritsar ..									3,937		416	4,353	8		
14	Gurdaspur ..									4,061		380	4,441	9		
15	Sialkot ..									4,147	976	366	5,489	10		
16	Gujranwala ..									3,674			3,674	11		
							LAHORE DIVISION.									
17	Sheikhupura ..															
18	Gujrat ..							58	58	4,100			4,100	12		
19	Shahpur ..									2,950		131	3,081	13		
20	Jhelum ..									5,201		203	5,404	14		
21	Rawalpindi ..									5,158		185	5,343	15		
22	Attock ..									2,824	800	500	4,124	16		
23	Mianwali ..									4,517			4,517	17		
							RAWALPINDI DIVISION.									
24	Montgomery ..									1,672			1,672	18		
25	Lyallpur ..									5,431			6,684	19		
26	Jhang ..									2,214	450	1,253	2,664	20		
27	Multan ..									3,684			3,684	21		
28	Muzaffargarh ..									3,295		30	3,325	22		
29	Dera Ghazi Khan ..							3	3	3,663		124	3,787	23		
							MULTAN DIVISION.									
										4,092		355	4,447	24		
										6,157	80	413	6,650	25		
										3,850	300	62	4,212	26		
										4,020	527		4,547	27		
										2,658			2,658	28		
										2,165			2,165	29		
	Total..	308														
	1932-33 ..															
	1931-32 ..	285						206	514	1,04,881	3,579	5,415	1,13,875			
								534	819	1,14,853	2,075	4,968	1,21,896			





		INCOME—CONTINUED.				EXPENDITURE—CONTINUED.										
		VI.—DISTRICT WORKS.				A.—DIRECTION.					B.—ROADS.					
		A.—CONTRIBUTIONS.				(1) From Government.					(1) Metalled.					
Serial No.	Name of district board.	(1) From Government.			Total (1) From Government.	(1) & (2) Establishment and Contingencies.		(3) Works.	TOTAL A.—DIRECTION.	(a) Main roads.			(b) Other roads.		Total (1) Metalled.	Serial No.
		(a) For maintenance of main roads.	(b) For development of main roads.	(c) Others.		(4) Works.	(5) Original Works.			(6) Repairs.	Total (a) Main roads.	(7) Original Works.	(8) Repairs.	Total (b) Other roads.		
1	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.	
AMRALA DIVISION.																
1	Hissar ..	3,093	..	..	3,093	18,085	..	18,085	..	6,821	6,821	..	..	..	6,821	1
2	Rohtak ..	18,478	..	..	18,478	16,733	..	16,733	645	46,467	47,112	..	..	..	47,112	2
3	Gurgaon ..	4,475	..	1,200	5,692	16,242	..	16,242	..	12,404	12,404	..	..	..	12,404	3
4	Karnal ..	7,961	5,531	..	13,492	14,460	47	14,507	166	24,496	24,662	..	4,644	4,644	29,306	4
5	Ambala ..	43,592	..	..	43,592	20,646	938	21,584	..	82,333	82,333	..	4,583	4,583	86,916	5
6	Simla ..	..	270	115	385	2,647	114	2,761	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																
7	Kangra ..	4,204	..	..	4,204	17,552	80	17,632	..	..	..	..	..	..	..	7
8	Hoshiarpur ..	9,858	4,690	..	14,548	12,298	..	12,298	4,235	34,540	38,775	..	9,952	9,952	48,727	8
9	Jullundur ..	31,821	..	..	31,821	9,948	66	10,014	655	77,348	78,003	..	..	..	78,003	9
10	Ludhiana ..	22,170	..	..	22,170	10,911	..	10,911	..	61,993	61,993	..	8,176	8,176	70,169	10
11	Ferozepore ..	40,948	..	..	40,948	20,148	107	20,255	9,262	84,319	93,581	..	6,401	6,401	99,982	11
LAHORE DIVISION.																
12	Lahore ..	11,301	57	..	11,358	15,251	..	15,251	280	39,758	39,478	..	..	..	39,478	12
13	Amritsar ..	12,600	681	..	13,281	14,203	35	14,238	5,500	48,864	54,364	..	945	945	55,309	13
14	Gurdaspur ..	7,904	..	..	7,904	16,718	..	16,718	..	..	..	958	11,022	11,980	11,980	14
15	Sialkot ..	5,497	1,742	..	7,239	21,752	..	21,752	..	5,338	5,338	..	13,219	13,219	18,557	15
16	Gujranwala ..	1,866	..	..	1,866	11,366	360	11,726	..	23,541	23,541	..	..	..	23,541	16
17	Sheikhupura ..	3,385	..	..	3,385	13,636	..	13,636	12,571	8,010	20,581	..	..	..	20,581	17
RAWALPINDI DIVISION.																
18	Gujrat ..	7,949	..	..	7,949	11,325	..	11,325	..	24,148	24,148	..	..	..	24,148	18
19	Shahpur ..	14,191	..	..	14,191	24,183	218	24,401	..	45,270	45,270	..	..	..	45,270	19
20	Jhelum ..	3,124	1,089	..	4,213	7,854	45	7,899	..	8,901	8,901	..	14	14	8,915	20
21	Rawalpindi ..	14,024	..	..	14,024	14,960	..	14,960	..	..	..	..	20,038	20,038	20,038	21
22	Attock ..	2,308	7,706	..	10,014	14,653	..	14,653	..	5,348	5,348	..	2,226	2,226	7,574	22
23	Mianwali ..	357	..	487	844	5,275	46	5,321	..	534	534	..	452	452	986	23
MULTAN DIVISION.																
24	Montgomery ..	7,249	..	..	7,249	19,919	..	19,919	8,967	39,033	48,000	..	..	..	48,000	24
25	Lyalpur ..	..	..	..	..	21,110	319	21,429	..	1,26,199	1,26,199	..	..	..	1,26,199	25
26	Jhang ..	5,177	334	..	4,843	12,653	282	12,935	..	2,736	2,736	..	632	632	3,368	26
27	Multan ..	8,753	1,096	..	9,849	21,493	..	21,493	1,663	38,813	40,476	..	3,937	3,937	44,413	27
28	Muzaffargarh ..	2,077	..	2,077	2,077	4,568	..	4,568	..	1,065	1,065	..	..	..	1,065	28
29	Dera Ghazi Khan ..	3,328	..	..	3,328	7,082	..	7,082	..	..	..	..	136	136	136	29
Total } 1932-33 ..		2,95,613	22,545	3,879	3,22,037	4,17,671	2,657	4,20,328	43,384	8,48,279	8,91,663	958	86,377	87,335	9,78,998	
Total } 1931-32 ..		3,41,775	64,734	5,076	4,12,185	4,62,879	4,644	4,67,523	61,230	8,92,267	9,53,497	6,812	83,103	89,915	10,43,412	



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 1933—CONTINUED.

Serial No.	Name of district board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.					Serial No.
		TOTAL—ORDINARY INCOME.	VII.—EXTRAORDINARY INCOME.				TOTAL—ORDINARY EX-PENDITURE.	7.—EXTRAORDINARY EXPENDITURE.				
			A.—SALE OF INVESTMENTS.	B.—LOANS OTHER THAN FOR ROADS.	C.—GRANTS FOR FAMINE RELIEF.	TOTAL VII.—EXTRA-ORDINARY INCOME.		A.—PURCHASE OF INVEST-MENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.	TOTAL 7.—EXTRAORDI-NARY EXPENDITURE.	
1	2	251	252	253	254	255	256	257	258	259	260	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
					AMBALA DIVISION.							
1	Hissar	5,42,063	..	..	39,143	39,143	5,34,579	..	10,000	30,927	40,927	1
2	Rohtak	6,66,911	..	..	..	..	5,66,500	..	..	..	..	2
3	Gurgaon	6,23,140	..	..	..	..	5,22,041	..	11,500	..	11,500	3
4	Karnal	5,24,962	..	..	..	..	5,37,224	..	..	..	..	4
5	Ambala	5,65,324	..	..	..	..	5,63,634	..	4,000	..	4,000	5
6	Simla	71,577	..	..	..	..	70,006	3,500	..	..	3,500	6
					JULLUNDER DIVISION.							
7	Kangra	7,88,002	..	..	..	..	7,56,377	..	..	..	..	7
8	Hoshiarpur	8,39,003	..	..	..	..	8,27,388	..	..	..	..	8
9	Jullundur	7,74,150	..	..	..	..	7,11,214	..	..	..	..	9
10	Ludhiana	6,02,731	..	..	..	..	5,72,451	..	..	..	..	10
11	Ferozepore	8,03,121	..	..	..	..	7,66,786	..	..	..	..	11
					LAHORE DIVISION.							
12	Lahore	6,13,514	..	..	..	..	5,92,534	..	..	..	..	12
13	Amritsar	7,06,836	..	..	..	..	6,95,435	14,994	..	..	14,994	13
14	Gurdaspur	6,54,381	..	..	..	..	5,85,810	..	..	..	..	14
15	Sialkot	7,57,963	..	..	..	..	7,20,191	..	..	..	..	15
16	Gujranwala	5,68,367	..	..	..	..	5,50,062	..	..	..	..	16
17	Sheikhupura	5,61,236	..	..	..	..	5,54,326	..	..	..	..	17
					RAWALPINDI DIVISION.							
18	Gujrat	5,76,224	..	..	..	..	5,36,097	..	..	..	..	18
19	Shahpur	7,87,402	..	..	..	..	7,36,425	..	43,470	..	43,470	19
20	Jhelum	6,78,482	..	..	..	..	6,66,399	12,000	..	..	12,000	20
21	Rawalpindi	7,27,290	..	..	..	..	6,92,613	..	..	..	..	21
22	Attock	5,93,051	..	..	..	..	6,16,963	..	..	..	..	22
23	Mianwali	4,29,679	..	..	..	..	4,07,902	5,252	..	..	5,252	23
					MULTAN DIVISION.							
24	Montgomery	8,56,105	..	..	..	..	8,26,958	..	..	..	..	24
25	Lyallpur	13,29,001	..	..	..	..	12,68,983	..	..	..	..	25
26	Jhang	5,86,404	..	..	..	..	5,18,711	..	..	..	..	26
27	Multan	7,54,730	..	..	..	..	7,10,451	..	..	..	..	27
28	Muzaffargarh	4,57,577	..	..	..	..	3,93,101	..	..	..	..	28
29	Dera Ghazi Khan	4,93,970	..	..	..	..	4,58,994	..	..	..	..	29





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 1933—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.	FINANCIAL CONDITION, i.e., PERCENTAGE WHICH THE CLOSING BALANCE BEARS TO THE NETT INCOME [10 PER CENT. OF THE NETT INCOME BEING THE REQUISITE MINIMUM BALANCE].	Serial No.
		TOTAL INCOME.	OPENING BALANCE.	GRAND TOTAL.	TOTAL EXPENDITURE.	CLOSING BALANCE.	GRAND TOTAL.				
1	2	283	284	285	286	287	288	289	290	291	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
AMBALA DIVISION.											
1	Hissar ..										
2	Rohtak ..	5,84,041	31,766	6,15,807	5,76,170	39,637	6,15,807	0 11 11	0 2 9	17.2	1
3	Gurgaon ..	6,71,797	62,078	7,33,875	5,72,993	1,60,882	7,33,875	0 14 11	0 4 7	49.1	2
4	Karnal ..	6,26,930	95,285	7,22,215	5,35,914	1,86,301	7,22,215	0 15 2	0 5 9	65.6	3
5	Ambala ..	5,27,867	47,592†	5,75,459	5,41,098	34,361	5,75,459	0 11 4	0 4 0	13.1	4
6	Simla ..	5,68,247	41,676†	6,09,919	5,71,545	38,374	6,09,919	0 15 1	0 5 0	14.2	5
		71,660	11,630	83,290	73,636	9,654	83,290	4 11 0	0 2 7	133.6	6
JULLUNDUR DIVISION.											
7	Kangra ..										
8	Hoshiarpur ..	7,94,038	40,823	8,34,861	7,86,565	48,296	8,34,861	1 0 0	0 3 9	17.5	7
9	Jullundur ..	8,39,003	1,02,302	9,41,305	8,27,388	1,13,917	9,41,305	0 14 2	0 4 6	28.3	8
10	Ludhiana ..	9,08,627	30,018	9,38,645	8,39,383	99,262	9,38,645	0 15 6	0 6 0	24.3	9
11	Ferozepore ..	6,41,831	81,256	7,23,087	6,03,667	1,19,420	7,23,087	1 1 4	0 5 6	39.0	10
		8,09,503	3,564	8,13,067	7,70,380	42,687	8,13,067	0 12 10	0 4 2	11.2	11
LAHORE DIVISION.											
12	Lahore ..										
13	Amritsar ..	6,22,080	36,914	6,56,994	5,95,084	61,910	6,56,994	0 11 10	0 4 1	23.3	12
14	Gurdaspur ..	7,18,552	1,24,433	8,42,985	7,24,165	1,18,820	8,42,985	0 13 10	0 4 8	34.1	13
15	Sialkot ..	6,63,798	99,475	7,63,273	5,87,899	1,75,374	7,63,273	0 12 0	0 4 9	48.6	14
16	Gujranwala ..	7,64,182	65,650	8,29,832	7,25,960	1,03,872	8,29,832	0 15 0	0 4 2	29.3	15
17	Sheikhupura ..	5,69,954	1,42,129	7,12,083	5,52,118	1,59,965	7,12,083	0 14 10	0 4 9	55.2	16
		5,64,020	36,727	6,00,747	5,58,371	42,376	6,00,747	0 13 9	0 6 4	12.9	17
RAWALPINDI DIVISION.											
18	Gujrat ..										
19	Shahpur ..	5,79,862	42,606	6,22,468	5,38,029	84,439	6,22,468	0 10 6	0 6 3	31.5	18
20	Jhelum ..	8,04,389	64,763	8,69,152	7,97,867	71,285	8,69,152	1 1 5	0 7 0	15.4	19
21	Rawalpindi ..	7,23,587	18,771†	7,42,358	7,23,714	18,644	7,42,358	1 5 9	0 3 5	8.9	20
22	Attock ..	7,59,538	15,477	7,75,015	7,16,020	58,995	7,75,015	1 7 11	0 2 8	29.7	21
23	Mianwali ..	5,95,006	65,048	6,60,054	6,18,991	41,063	6,60,054	1 2 0	0 3 3	25.6	22
		4,31,026	1,072	4,32,098	4,14,959	17,139	4,32,098	1 2 8	0 3 5	15.6	23
MULTAN DIVISION.											
24	Montgomery ..										
25	Lyalpur ..	8,57,718	1,03,686	9,61,404	8,33,083	1,28,321	9,61,404	0 14 6	0 5 11	30.9	24
26	Jhang ..	13,90,671	1,81,707	15,72,378	13,23,396	2,48,982	15,72,378	1 4 1	0 10 11	24.9	25
27	Multan ..	5,90,351	38,366	6,28,717	5,22,756	1,05,961	6,28,717	1 0 1	0 5 9	36.3	26
28	Muzaffargarh ..	7,86,716	3,67,705	11,54,421	7,51,162	4,03,259	11,54,421	0 12 1	0 6 9	84.3	27
29	Dera Ghazi Khan ..	4,70,112	43,428	5,13,540	4,00,417	1,13,123	5,13,540	0 13 3	0 4 1	51.0	28
		4,96,420	20,480	5,16,900	4,61,394	55,506*	5,16,900	1 2 4	0 3 6	35.9	29
	Total ..	1,94,29,522	20,16,427	2,14,45,949	1,85,44,124	29,01,825	2,14,45,949	0 15 0	0 5 0	32.1	
	(1932-33 ..										
	(1931-32 ..	1,91,82,246	22,15,714	2,13,97,960	1,94,09,520	19,88,400	2,13,97,960	0 14 10	0 4 7	32.6	

## APPENDIX.

Abstract of Form No. II of the District Board Returns for the year 1932-33, showing 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 ..	68,74,268	Education ..	1,07,29,050
Civil Works ..	10,62,468	Civil Works ..	26,80,625
Other sources ..	1,19,92,786	Sanitation, Hospitals, etc. ..	25,85,596
		Debt and Miscel- laneous ..	25,48,853
Total Income ..	1,94,29,522	Total Expenditure ..	1,85,44,124





