

B. R. R. No 324 of 1937.

REPORT

E50

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1935-36.

(Not to be sent up to Simla.)

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of the Local Commission
dated the 20th day 1933

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1935-36

Proceedings of the Governor of the Punjab in the Local Government (Boards) Department, No. 942-L. G.-37/21998, dated the 29th May, 1937.

READ—

The Commissioners' and Deputy Commissioners' reports on the working of District Boards for the year 1935-36.

THE total number of members of District Boards remained unchanged at 1,193, of whom 857 were elected and 336 nominated, 3 seats which were previously nominated having been thrown open to election in Sheikhpura District. The number of official members was 139, and there were only 15 European or Anglo-Indian members. There were non-official elected Chairmen in Gujranwala, Gujrat and Multan, Deputy Commissioners being the Chairmen of all the other Boards. Out of 253 meetings held during the year 6 were adjourned, but no meeting was abortive for want of a quorum. The average percentage of attendance of members at meetings was 81. The reports show that all Boards held a satisfactory number of meetings, that the system of sub-committees worked well almost everywhere and that members generally take a keen interest in their duties.

2. General elections were held in nine districts and as usual a large proportion of circles returned members unopposed, following the tendency of candidates to arrange things among themselves in order to avoid a contest. This is perhaps partly due to the increasing cost of elections. The Commissioner of Multan remarks that certain candidates in Lyallpur district were reported to have spent more than Rs. 5,000 each on election expenses. He adds, "Expenditure on this scale if not arrested is calculated not only to corrupt voters, but to prejudice members after election in honest and impartial performance of their duties." On the other hand, the number of election petitions reported is not large and in Sialkot the elections were said to have been singularly free from bitterness and corrupt practices. Popular interest in the elections was generally keen and the percentage of voters who went to the poll where there was a contest was in most districts high, reading the figure of 72 per cent. in Gujrat.

3. The following statement shows the total income and expenditure of Boards for the last 6 years :—

Income and expenditure.

Year.	Opening balance.	Receipts excluding Government grants.	Government grants.	Total income (columns 2 to 4).	Expenditure.	Closing balance.
1	2	3	4	5	6	7
(Rupees in lakhs.)						
1930-31	25.4	101.1	109.8	236.3	214.5	21.8
1931-32	22.2	89.6	102.1	213.9	194.1	19.8
1932-33	20.2	97.0	97.3	214.5	185.5	29.0
1933-34	29.0	97.0	99.5	226.4	197.1	29.3
1934-35	29.3	103.8	100.4	233.5	197.6	35.9
1935-36	35.7	107.2	98.1	241.0	203.3	37.7

The receipts other than Government grants, the total income and the closing balance were higher for the year under report than for any of the previous five years. The increase in income over the previous year was, however, due to sale of investments and to a higher figure of advances and deposits under suspense accounts, the total ordinary income having fallen from 199.12 lakhs in 1934-35 to 197.69 lakhs for 1935-36. Local rate fell from 62.72 lakhs to 61.16 for uncontrollable reasons, and profession and haisiyat taxes from 7.08 to 6.40 lakhs. The decrease in the latter case is mainly due to the fact that an

abnormal amount of arrears was collected in 1934-35. The system of appointing special officers for the assessment and collection of these taxes is gaining favour and where it has been introduced the results are almost invariably satisfactory. There are still heavy arrears in many districts and these are frequently due to delay in assessment. In one district the levy of haisiyat tax was sanctioned in 1930, but assessments were not completed till 1935. The advice which Government would give to Boards with regard to these taxes is first that a profession tax is much simpler in operation than a haisiyat tax and for this reason to be preferred, and secondly that it is rarely possible to make a haisiyat tax a success without employing special haisiyat tax officers, who should, if possible, be officers to whom the powers of an Assistant Collector can suitably be given.

Expenditure has increased from 197.6 lakhs to 203.3 lakhs and has reached the highest figure since 1930-31. The total ordinary expenditure has increased from 189.3 lakhs to 194.7 lakhs, the increase being spread over all major heads except district works. The distribution of expenditure over the various heads during the past 6 years is shown in the following statement :—

Departmental Heads.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	Increase or decrease over 1930-31.
1	2	3	4	5	6	7	8
(RUPEES IN LAKHS.)							
Education	118.4	114.9	109.6	111.7	113.0	114.7	-3.7
Medical	25.3	21.8	21.8	22.2	23.2	23.7	-1.6
Public Health	5.5	5.2	5.2	5.8	6.2	6.3	+0.8
Veterinary and Stock-breeding	7.1	6.5	6.0	6.0	6.5	6.8	-0.3
District Works	26.5	21.5	20.3	21.3	21.7	21.6	-5.9

The figures indicate a steady progress evenly distributed over the various departments since 1932-33.

4. As shown above the total closing balance shows an improvement of nearly two lakhs over the previous year. The total investments were Rs. 14,14,792, as against Rs. 16,30,382, shown for the previous year. The latter figure, however, is misleading as a sum of Rs. 3,35,000 representing provident fund investments was included under this head by the District Board, Rawalpindi, in 1934-35 and has now been excluded. The correct total for 1934-35 should, therefore, have been Rs. 12,95,382 and the total for the present year shows an increase of a little over a lakh. The Commissioner of Lahore, Mr. Mitchell, remarks "By a comparison with the figures for 1928-29 it will appear that the Boards have very nearly returned to the level of prosperity which had been reached before the economic depression set in". This is generally true of the province as a whole, but there are certain Boards whose financial position continues to give anxiety. Mianwali is still one of the weakest Boards financially and finds great difficulty in making its income cover its expenditure. Hoshiarpur has been meeting its liabilities with the aid of the collection of arrears of profession tax and now that these have been cleared off is faced with the necessity for retrenchment. Jullundur, in view of the excess of expenditure over income has been obliged to make retrenchments for the year 1936-37. On the other hand Dera Ghazi Khan whose financial position three years ago was precarious has now a satisfactory closing balance and investments of Rs. 67,962, and Gujranwala whose financial position has caused anxiety for some years was able to meet its expenditure without the aid of the capital receipts which it was previously using as ordinary revenue. The District Board of Lyallpur shows a closing balance of Rs. 5,65,610 against three lakhs for the previous year, and it is not clear why some of this money has not been invested. This is the richest Board in the province, but the Commissioner points out that its local rate will be liable to violent fluctuations in future under

the new sliding scale system of assessment and it will have to consider carefully how to maintain its financial stability. Multan District Board shows a closing balance of Rs. 4,70,060 in addition to the investments of over 2½ lakhs, and should consider the alternatives of extending its services to the tax-payer or reducing taxation.

5. The expenditure on Medical services and dispensaries was Rs. 23,69,351, showing little change from the previous year.

Medical.

Out of this Rs. 7,08,012 was met from Government grants.

It is a universal complaint that the 12½ per cent. cut in the grant for rural dispensaries makes it very difficult for Boards to maintain these dispensaries on an adequate scale. No new dispensaries were opened except at Ali Raza Abad in the Lahore district, where the dispensary which had been closed in the previous year was re-opened. The system of appointing a trained dai at each rural dispensary is gaining ground and the number of such dais is rapidly increasing. Both in Lyallpur and Attock districts the experiment of subsidised dispensaries where a private practitioner is installed and is expected to provide for the needs of the locality with the aid of an annual subsidy, is reported to be a failure. The medical officers are said to be dissatisfied and the people to resent having to pay for treatment. This is unfortunate as in the other parts of India similar systems have succeeded and have made a large extension of medical services possible at a small cost.

6. The sum spent on roads was Rs. 22·55 lakhs compared with Rs. 21·69 lakhs in the previous year. Of this amount Government provided 3·63 lakhs in grants. As remarked by one Commissioner, District Works remain the most starved department. Little has been done beyond maintaining existing roads and in some districts these have been allowed to deteriorate. In Ambala district particularly the metalled roads have been allowed to fall into a dilapidated state and the Commissioner has recommended that some mileage should be taken over by the Public Works Department. The Hoshiarpur roads are also said to be in a deplorable condition. Progress in tarring metalled roads has been made in some districts and in Lyallpur 47 miles were tarred. Rawalpindi and Jhelum are the only districts which derive any substantial income from lorry monopolies. It is important that such income should be spent on the roads in question and should not be used to relieve the District Board of responsibility for its normal expenditure on communications. The Jhelum Board with an income of Rs. 28,000 from monopolies in addition to the Government grant could perhaps have spent more than Rs. 35,780 on its unmetalled roads. The new system of scheduling roads will doubtless increase this source of income in other districts in the future. A novel scheme for the improvement of unmetalled roads for districts where ample water is available is described by Mr. Hayes, D.E., Lyallpur, in a note attached to the report from that district, and the experiment will be watched with interest.

Communications.

7. The total expenditure on Education increased from Rs. 113·06 lakhs in 1934-35 to Rs. 114·75 lakhs in the year under report, and the Government grants from Rs. 76·98 lakhs to Rs. 77·52 lakhs. The total number of boys schools decreased from 7,704 to 7,479 and the average attendance at such schools decreased from 5·69 lakhs to 5·56 lakhs. It can hardly be considered satisfactory that the expenditure should steadily increase while the number of scholars declines. On the other hand the number of boys primary schools increased by 72 partly owing to the reduction of unsuccessful middle schools and partly to the conversion of successful branch schools. The reports show that most District Boards are realizing that in view of their limited resources expansion is becoming impossible and that the problem is how to make the best use of available funds. Inefficient schools must be closed down, but Boards find difficulty in doing so owing to the pressure brought upon members by the people of the villages concerned and are not always ready to listen to the advice of the District Inspectors.

Education.

Figures showing the total number of female scholars in District Board schools are not available, but the increase in the number of such scholars in all schools in the province was over fourteen thousand and it is clear that the District Board schools had their due share in this result. All the Commissioners' reports show that Boards are showing an increasing interest in girls education. Thirteen new girls schools were opened in Gurgaon district; in Kangra 22 girl

**Abstract of Forms Nos. I and I-A of the District Board Returns for
the year 1935-36.**

I.—Area under the jurisdiction of District Boards	94,897.71
	(Square miles)
Population within District Boards limits	20,256,580
Particulars regarding Chairmen of District Boards—	
Elected non-officials	3
Elected officials	1
Appointed non-officials	Nil
Appointed officials	25
Aggregate number of Members of District Boards—	
<i>Ex-officio</i>	139
Appointed	197
Elected	857
	<hr/>
	1,193
Of these—	
Official	139
Non-official	1,054
	<hr/>
	1,193
Europeans and Anglo-Indians	15
Indians	1,178
	<hr/>
	1,193
I-A.—Aggregate number of meetings held by District Boards—	
Total number of meetings held	253
Number of meetings which proved abortive for want of a quorum	Nil
Number of meetings which were adjourned	6
Average percentage of non-officials present at each meeting ..	81*
Average percentage of officials present at each meeting ..	78*
Average percentage of all members present at each meeting ..	81*

* Approximately.

Abstract of Form II of the District Board Returns for the year 1935-36.

A.—Income.

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

No.	Particulars.	Total for the year 1935-36.	Total for the year 1934-35.
I	General Departments—	Rs.	Rs.
	A.—General—		
	Unearmarked contributions from Government	12,25,330	12,23,630
	Other items	2,75,136	2,93,125
	B.—Taxes—		
	Local rate	61,16,218	62,72,424
	Profession or Haisiyat tax	6,40,320	7,08,117
	Other taxes	33,471	28,871
	C.—Fees (other than fees from institutions)	3,52,230	3,56,823
	D.—Income under other Acts—		
	Stage Carriages Act	59,666	50,950
	Cattle Trespass Act	1,35,239	1,29,474
	Northern India Ferries Act	2,23,819	2,21,481
	E.—Income from Board Properties	5,81,872	5,83,647
	<i>Total</i>	<i>96,43,301</i>	<i>98,68,542</i>
II	Education—		
	A.—Fees	8,57,814	8,84,327
	B.—Contributions—		
	From Government	77,52,722	76,98,185
	From Others	44,101	63,958
	C.—Miscellaneous	28,560	25,688
	<i>Total</i>	<i>86,82,997</i>	<i>86,72,168</i>
III	Medical—		
	A.—Fees	7,266	7,844
	B.—Sale of medicines	449	324
	C.—Contributions—		
	From Government	7,08,012	7,03,635
	From Others	53,775	59,060
	D.—Miscellaneous	9,317	10,205
	<i>Total</i>	<i>7,78,319</i>	<i>7,81,068</i>
IV	Public Health—		
	A.—Sanitation tax	6,090	5,425
	B.—Fees	769	881
	C.—Contributions—		
	From Government	1,01,594	43,019
	From Others	5,870	6,001
	D.—Miscellaneous	4,283	3,747
	<i>Total</i>	<i>1,18,596</i>	<i>59,073</i>
V	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals—		
	Contributions from Government	2,200	2,200
	Other sources	27,670	32,887
	B.—Horse and Mule-Breeding—		
	Contributions from Government .. .. .	..	..
	Other sources	485	909
	C.—Cattle-Breeding—		
	Contributions from Government	23,007	23,000
	Other sources	7,399	6,480
	D.—Sheep and Goat-Breeding	59	135
	<i>Total</i>	<i>60,770</i>	<i>65,611</i>
VI	District Works—		
	A.—Contributions from Government	3,63,600	3,43,659
	From Others	20,094	22,239
	B.—Commission on Agency Works	307	456
	C.—Miscellaneous	1,00,525	99,212
	Loans for Roads .. .. .	..	..
	<i>Total</i>	<i>4,84,526</i>	<i>4,65,566</i>
	Total Ordinary Income	1,97,69,009	1,99,12,418
VII	Extraordinary Income—		
	A.—Sale of Investments	1,64,065	34,512
	B.—Loans other than for Roads .. .. .	..	..
	C.—Grants for Famine Relief .. .. .	..	1,535
	<i>Total</i>	<i>1,64,065</i>	<i>36,047</i>
VIII	Suspense Accounts—		
	A.—Stationery and Printing	2,038	1,983
	B.—Stocks and Stores	341	596
	C.—Advances and Deposits	5,90,188	4,68,523
	D.—Agency Works	3,824	27
	<i>Total</i>	<i>5,96,391</i>	<i>4,71,129</i>
	Total Income	2,05,29,465	2,04,19,194
	Opening Balance	35,70,843	29,34,688
	Grand Total	2,41,00,308	2,33,53,882
	Financial condition <i>i.e.</i> , percentage which the closing balance bears to the net income	37·84	52·86
	Total Investments	Rs. 14,14,792	Rs. 16,30,382
	Total Debts outstanding at the end of the year under report	3,10,355	3,70,045
	Incidence of income per head of population	Rs. A. P. 0 15 7	Rs. A. P. 0 15 9
	Incidence of taxation per head of population	0 5 4	0 5 0

Abstract of Form II of the District Board Returns for the year 1935-36.

B.—Expenditure.

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

No.	Particulars.	Total for the year 1935-36.	Total for the year 1934-35.
		Rs.	Rs.
1	General Departments—		
	A.—General	8,38,716	7,61,789
	B.—Collection of Taxes	1,64,362	1,45,137
	C.—Collection of Fees	1,97,902	2,17,072
	D.—Administration of other Acts—		
	Stage Carriages Act	9,877	9,600
	Cattle Trespass Act	1,07,052	1,06,201
	Northern India Ferries Act	19,187	20,294
	E.—Board Properties	5,37,456	5,17,661
	F.—Miscellaneous Unclassified Charges	1,91,219	94,200
	<i>Total</i>	20,65,771	18,70,954
2	Education—		
	A.—Inspection	2,27,507	2,29,107
	B.—Colleges	8,767	10,197
	C.—High Schools	5,33,847	5,20,090
	D.—Middle Schools	70,20,139	69,28,150
	E.—Primary Schools	36,79,698	36,11,980
	F.—Public Libraries, Museums, etc.	5,357	6,556
	<i>Total</i>	1,14,75,315	1,13,06,090
3	Medical—		
	A.—Direction	14,425	15,523
	B.—Hospitals and Dispensaries	22,76,668	22,25,299
	C.—Charges for Lunatics	74,328	70,401
	D.—Charges for Lepers	949	848
	E.—Anti-rabic treatment of paupers	2,981	4,185
	<i>Total</i>	23,69,351	23,16,256
4	Public Health —		
	A.—Direction	85,483	80,338
	B.—Vaccination	2,60,042	2,57,860
	C.—Plague and other Epidemics	1,48,784	1,94,982
	D.—Sanitation	84,101	61,061
	E.—Burning and burial of paupers	3,422	2,730
	F.—Maternity and Child Welfare	48,105	30,799
	<i>Total</i>	6,29,937	6,23,770
5	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals	4,35,716	4,05,004
	B.—Horse and Mule-Breeding	1,06,560	1,12,294
	C.—Cattle-Breeding	1,32,506	1,27,411
	D.—Sheep and Goat-Breeding	1,538	1,608
	<i>Total</i>	6,76,320	6,46,317
6	District Works—		
	A.—Direction	4,66,145	4,52,104
	B.—Roads—		
	Metalled	11,67,359	10,98,753
	Unmetalled	6,20,560	6,04,642
	Interest on loans	11,363	13,844
	<i>Total</i>	22,55,436	21,69,343
	Total Ordinary Expenditure	1,94,72,130	1,89,32,720
7	Extraordinary Expenditure—		
	A.—Purchase of Investments	3,05,200	1,44,664
	B.—Repayment of loans	47,137	56,862
	C.—Famine Relief	3,000	9,616
	<i>Total</i>	3,55,337	2,11,142
8	Suspense Accounts —		
	A.—Stationery and Printing	6,479	9,648
	B.—Stocks and Stores .. .. .	.. .. .	.. .. .
	C.—Advances and Deposits	4,92,212	6,07,197
	D.—Agency Works	3,388	.. .. .
	<i>Total</i>	5,02,079	6,16,845
	Total Expenditure	2,03,29,546	1,97,60,707
	Closing Balance	37,70,762	35,93,175
	Grand Total	2,41,00,308	2,33,53,882

FORM I.—STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH, 1936.

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 REGARDING CHAIRMAN.				NUMBER OF MEMBERS.								Serial No.
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
AMBALA DIVISION.																	
1	Hissar		5,183·97*	783,275	..	..	..	1	4	6	34	44	4	40	1	43	1
2	Rohtak		2,248·00	714,140	..	..	..	1	5	6	34	45	5	40	..	45	2
3	Gurgaon		2,215·00	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	..	45	4
5	Ambala		1,867·17	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	1	43	7
8	Hoshiarpur		2,211·03	950,047	..	..	..	1	4	7	37	48	4	44	..	48	8
9	Jullundur		1,342·13	798,462	..	..	..	1	5	5	34	44	5	39	..	44	9
10	Ludhiana		1,397·69*	555,900	..	..	..	1	5	5	30	40	5	35	..	40	10
11	Ferozepore		4,063·54*	1,001,722	..	..	..	1	5	7	37	49	5	44	..	49	11
LAHORE DIVISION.																	
12	Lahore		2,601·82	830,084	..	..	..	1	6	6	36	48	6	42	..	48	12
13	Amritsar		1,546·17	816,104	..	..	..	1	4	6	30	40	4	36	2	38	13
14	Gurdaspur		1,823·20	872,906	..	..	..	1	6	6	36	48	6	42	1	47	14
15	Sialkot		1,569·70	806,519	..	1	..	..	4	6	32	42	4	38	..	42	15
16	Gujranwala		2,302·33	620,226	1	..	..	..	3	8	30	41	3	38	..	41	16
17	Sheikhupura		2,312·00	651,855	..	..	..	1	4	5	27	36	4	32	..	36	17
RAWALPINDI DIVISION.																	
18	Gujrat		2,264·97	842,661	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		2,743·00	498,203	..	..	..	1	4	5	27	36	4	32	1	35	20
21	Rawalpindi		2,049·79	507,938	..	..	..	1	5	4	27	36	5	31	1	35	21
22	Attock		4,177·90	526,543	..	..	..	1	6	8	28	42	6	36	1	41	22
23	Mianwali		5,368·60*	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	..	36	24
25	Lyalpur		3,378·23	1,059,730	..	..	..	1	6	6	36	48	6	42	1	47	25
26	Jhang		3,371·96	687,870	..	..	..	1	5	5	30	40	5	35	..	40	26
27	Multan		5,607·00	1,001,421	1	..	..	..	6	10	34	50	6	44	1	49	27
28	Muzaffargarh		5,561·39	5,52,265	..	..	..	1	6	6	24	36	6	30	..	36	28
29	Dera Ghazi Khan		5,431·40	439,045	..	..	..	1	6	22	14	42	6	36	2	40	29
Total for the year 1935-36.			94,897·71	20,256,580	3	1	..	25	139	197	857	1,193	139	1,054	15	1,178	
<i>Total for the previous year.</i>			<i>94,918·91</i>	<i>20,232,616</i>	<i>3</i>	<i>1</i>	<i>..</i>	<i>25</i>	<i>142</i>	<i>197</i>	<i>854</i>	<i>1,193</i>	<i>143</i>	<i>1,050</i>	<i>17</i>	<i>1,176</i>	

*Variation due to quadrennial attestation and remeasurements.

FORM I-A.—STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB HELD DURING THE YEAR 1935-36 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 total in column 6 which was 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	1
AMBALA DIVISION.											
1	Hissar .. ..	..	5,183.97*	783,275	9	..	..	88	84	87	1
2	Rohtak .. ..	..	2,248.00	714,140	7	..	..	91	88	91	2
3	Gurgaon .. ..	..	2,215.00	657,022	10	..	1	91	84	91	3
4	Karnal .. ..	..	3,146.47	744,224	12	..	..	91	82	90	4
5	Ambala .. ..	..	1,867.17	602,155	11	..	2	84	89	85	5
6	Simla .. ..	..	80.94	15,268	..	..	..	..	..	..	6
JULLUNDUR DIVISION.											
7	Kangra .. ..	..	9,978.00	786,800	5	..	..	75	60	84	7
8	Hoshiarpur ..	..	2,211.03	950,047	7	..	..	76	96	91	8
9	Jullundur .. ..	..	1,342.13	798,463	7	..	..	92	94	93	9
10	Ludhiana .. ..	..	1,307.69*	555,900	10	..	1	84	82	84	10
11	Ferozepore ..	..	4,063.54*	1,001,722	12	..	..	89	87	89	11
LAHORE DIVISION.											
12	Lahore .. ..	..	2,601.82	830,084	9	..	..	77	70	76	12
13	Amritsar .. ..	..	1,546.17	816,104	11	..	..	82	89	85	13
14	Gurdaspur .. ..	..	1,823.20	872,905	6	..	..	89	69	85	14
15	Sialkot .. ..	..	1,569.70	806,519	8	..	..	81	66	79	15
16	Gujranwala ..	..	2,302.33	620,226	12	..	1	84	72	83	16
17	Shekhupura ..	..	2,312.00	651,855	7	..	..	87	90	88	17
RAWALPINDI DIVISION.											
18	Gujrat .. ..	..	2,264.97	842,661	7	..	..	79	80	79	18
19	Shahpur .. ..	..	4,804.31	723,703	10	..	..	69	78	70	19
20	Jhelum .. ..	..	2,743.00	498,203	7	..	..	84	96	85	20
21	Rawalpindi ..	..	2,049.79	507,938	10	..	..	78	70	77	21
22	Attock .. ..	..	4,177.90*	526,543	8	..	..	71	81	73	22
23	Mianwali .. ..	..	5,368.60*	368,249	6	..	..	76	80	77	23
MULTAN DIVISION.											
24	Montgomery ..	..	4,250.00	942,244	19	..	..	70	75	70	24
25	Lyallpur .. ..	..	3,378.23	1,059,730	12	..	..	80	57	77	25
26	Jhang .. ..	..	3,371.96	587,870	7	..	..	69	80	71	26
27	Multan .. ..	..	5,607.00	1,001,421	9	..	..	77	53	74	27
28	Muzaffargarh ..	..	5,561.39	552,265	8	..	..	75	83	76	28
29	Dera Ghazi Khan ..	..	5,431.40	439,045	7	..	1	53	67	55	29
Total for the year 1935-36.			94,897.71	20,256,580	253	..	6	81	78	81	
Total for the previous year			94,915.91	20,232,616	250	..	1	53	59	52	

*Variation due to quadrennial attestation and remeasurements.

Serial No.	Name of District Board.	INCOME.					EXPENDITURE.					Total A.—General.	Serial No.		
		(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Fines under section 57 of the Act.	(4) Miscellaneous unclassified receipts.	Total A.—General.	(1) & (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.	(6) Election charges.			(7) Interest on loans other than for roads.	(8) Works.
A.—GENERAL.															
1	Hissar	31,550	..	..	7,391	38,941	18,296	3,617	83	1,575	682	3,600	5,066	32,919	1
2	Rohtak	27,672	..	..	3,897	31,569	15,277	4,463	120	1,580	1,432	..	16,905	39,777	2
3	Gurgaon	52,000	..	..	6,749	60,749	18,913	6,213	199	1,925	5,681	..	565	33,496	3
4	Karnal	..	2,225	..	..	62,825	19,338	6,619	..	1,640	1,033	6,050	640	35,320	4
5	Ambala	31,808	..	..	6,996	38,804	22,333	3,109	320	1,065	..	1,740	..	28,767	5
6	Simla	3,400	..	..	1,053	5,176	4,599	..	..	180	..	..	..	1,779	6
JULIANDER DIVISION.															
7	Kangra	1,04,200	2,302	..	6,133	1,12,925	25,251	3,364	156	1,070	1,184	..	13	31,638	7
8	Hoshiarpur	44,427	7,875	..	5,007	57,309	14,915	3,358	736	..	1,345	..	983	21,337	8
9	Jullundur	45,024	295	..	1,133	46,452	16,005	2,505	358	..	726	..	72	21,651	9
10	Ludhiana	18,028	8,534	..	5,839	32,401	16,245	3,226	19	1,160	..	..	1,181	21,831	10
11	Ferozepore	83,132	8,134	..	11,649	1,02,915	24,772	7,137	1,803	2,195	..	..	8,642	43,549	11
LAHORE DIVISION.															
12	Lahore	61,520	5,050	..	834	67,404	21,327	3,185	539	1,870	1,205	..	1,014	29,140	12
13	Amritsar	49,785	6,352	..	1,995	60,907	26,971	3,442	230	1,290	2,160	..	252	34,345	13
14	Gurdaspur	30,008	3,061	2,775	2,201	35,270	12,337	2,989	281	1,450	48	..	243	16,348	14
15	Sialkot	72,704	1,960	..	4,432	79,096	20,780	2,102	1,181	1,505	691	..	199	26,458	15
16	Gujranwala	30,004	6,710	..	2,227	38,941	16,995	3,780	312	1,895	..	..	234	23,216	16
17	Sheikhpura	..	10,459	..	453	10,912	17,374	2,517	262	1,755	2,637	..	191	24,736	17
RAWALPINDI DIVISION.															
18	Gujrat	33,920	2,962	..	1,962	38,844	15,349	2,560	396	1,185	730	..	151	20,171	18
19	Shahpur	22,000	13,374	..	907	36,781	23,938	1,664	..	1,920	75	10,632	..	38,259	19
20	Jhelum	41,640	318	..	1,318	43,276	13,690	5,722	379	1,480	..	..	207	18,358	20
21	Rawalpindi	77,600	7,016	..	2,134	86,750	19,553	5,947	227	1,980	..	..	303	26,030	21
22	Attock	38,500	5,319	..	862	44,681	11,895	3,815	273	1,980	..	..	774	17,663	22
23	Mianwali	46,700	786	12	9,705	57,197	9,240	818	417	1,270	41	5,033	..	17,693	23
MULTAN DIVISION.															
24	Montgomery	34,400	9,255	..	1,956	45,611	20,327	2,801	808	1,615	3,821	..	27,953	57,335	24
25	Lyallpur	40,528	4,76	..	476	41,004	33,093	5,854	430	5,998	7,549	..	1,588	75,392	25
26	Jhang	25,000	308	..	1,788	27,026	15,673	2,199	802	2,420	1,824	..	478	20,976	26
27	Multan	65,200	2,450	166	5,541	73,127	14,285	8,500	180	2,420	4	..	2,537	43,069	27
28	Muzaffargarh	55,000	2,692	..	10,507	68,199	9,451	1,446	25	2,174	674	..	102	19,265	28
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	537	14,307	29
Total for the year 1935-36.		12,25,330	1,59,568	2,959	1,12,609	15,00,466	5,28,350	1,01,447	10,946	44,787	35,451	46,905	70,830	8,38,716	
<i>Total for the previous year</i>		<i>12,23,630</i>	<i>1,69,202</i>	<i>5,817</i>	<i>1,16,000</i>	<i>15,00,000</i>	<i>5,00,000</i>	<i>1,00,000</i>	<i>10,000</i>	<i>40,000</i>	<i>30,000</i>	<i>40,000</i>	<i>60,000</i>	<i>8,00,000</i>	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

B.—TAXES.

C.—FEES (OTHER THAN FROM INSTITUTIONS.)

B.—COLLECTION OF TAXES.

C.—COLLECTION OF FEES.

Name of District Board.

	(1) Local rate.	(2) Other Taxes.					TOTAL B.—TAXES.	(1) For registration of marriages.	(2) At fairs, shows, etc.	TOTAL C.—FEES.	(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL B.—COLLECTION OF TAXES.	(2) Fairs and Shows.				TOTAL C.—COLLECTION OF FEES.	Serial No.	
		(a) Profession or Hasyat tax.	(b) Tax on sheep and goats.	(c) Tax on carts.	(d) Dhaudu bund tax.	Total (2) Other Taxes.								(a) and (b) Establishment and Contingencies.	(c) Works.	Total (2) Fairs and Shows.	(3) Other fees.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA DIVISION.																				
1 Hissar	1,44,753	21,642			21,642	1,66,395		39,284	39,284	3,474		3,474		5,971	1,041	7,012		7,012		1
2 Rohtak	2,07,562	16,276	370		16,646	2,24,208		38,621	38,621	6,704		6,704		5,657	982	6,639		6,639		2
4 Gurgaon	1,96,505	15,598			15,598	2,12,103		2,287	2,287	2,311		2,311		1,149		1,149		1,150		3
5 Karnal	1,81,652	31,845			31,845	2,13,497	328	14,180	14,508	6,648		6,648	1	7,036	4,544	11,580		11,580		4
6 Ambala	1,79,974	27,894			27,894	2,07,868	1,330	2,402	3,732	4,837		4,837		4,343		4,343		7,648		5
6 Simla	2,569					2,569														6
JULLUNDUR DIVISION.																				
7 Kangra	1,31,667	14,814	14,329		29,143	1,60,810		141	141	2,300		2,300		2,039		2,039		2,039		7
8 Hoshiarpur	2,32,934	60,175			60,175	2,93,109		3,452	3,452	13,780		13,780		5,852		5,852		5,852		8
9 Jullundur	2,45,036	54,289			54,289	2,99,325	336	3,911	4,247	9,629		9,629	49	1,439		1,439		1,488		9
10 Ludhiana	1,88,900	29,355			29,355	2,18,255		18,685	18,685	8,156		8,156		6,974		6,974		6,974		10
11 Ferozepore	2,33,381	19,651			19,651	2,53,032	56	27,791	27,847	10,323	255	10,578		5,553		5,553		5,553		11
LAHORE DIVISION.																				
2 Lahore	2,08,237	71,205			71,205	2,79,442		5,057	5,057	11,219		11,219		5,655	83	5,738		5,738		12
3 Amritsar	2,11,495	28,205			28,205	2,39,700		9,661	9,661	3,561		3,561		4,708	1,554	6,262		6,262		13
4 Gurdaspur	2,29,047	13,941			13,941	2,42,988		6,153	6,153	7,757		7,757		4,395		4,395		4,395		14
5 Sialkot	1,82,361	10,111			10,111	1,92,472		37,051	37,144	4,209		4,209	7	10,942	2,284	13,226		13,233		15
16 Gujranwala	1,65,883	13,473			13,473	1,79,356		15,342	15,342	5,402		5,402		6,670		6,670		6,670		16
17 Sheikhpura	2,73,295	7,918			7,918	2,81,213		6,320	6,320	5,656		5,656		2,589	386	2,975		2,975		17
RAWALPINDI DIVISION.																				
18 Gujrat	1,94,408	562		5,051	5,613	2,00,021		498	498					14,642		14,642		14,642		18
19 Shahpur	3,14,156	31,773		12,411	44,184	3,58,340	1,007	561	1,568	8,094		8,094		4,713	238	4,951		4,951		19
20 Jhelum	93,249	14,989			14,989	1,08,238	556	1,648	2,204	2,475		2,475		7,406		7,406		7,406		20
21 Rawalpindi	83,656					83,656	2,025	16,762	18,787	973		973		491	86	7,492		7,492		21
22 Attock	91,987	17,197			17,197	1,09,184	820	13,798	14,618	7,493		7,493		755		1,980		1,980		22
23 Mianwali	64,599	8,088			8,088	72,687	3,040	885	3,925	1,607		1,607		1,045	455	2,697		2,697		23
MULTAN DIVISION.																				
24 Montgomery	3,53,135	47,461			47,461	4,00,596	1,145	3,020	4,165	8,208		8,208	1,047	7,091	2,667	9,758		9,758		24
25 Lyallpur	8,58,675					8,58,675	219	55,160	55,379	7,153		7,153		17,823	2,887	20,710		20,710		25
26 Jhang	1,86,503	29,587			29,587	2,16,090	4,019	647	4,666	7,727		7,727		3,997	590	4,045		4,045		26
27 Multan	4,06,470	30,813		1,047	31,860	4,38,330	771	374	1,145	8,700		8,700		1,293	236	5,132		5,132		27
28 Muzaffargarh	1,16,350	12,643		263	12,906	1,29,256	9,268	870	10,138	416		416		9,170		1,518		1,518		28
29 Dera Ghazi Khan	77,779	10,815			10,815	88,594	1,705	939	2,644	5,298		5,298		1,254	302	3,529		3,529		29
Total for the year 1935-36.	61,16,218	6,40,320	14,329	18,095	1,047	6,73,791	67,50,009	26,730	3,25,500	3,52,230	1,64,107	255	1,64,362	23,896	1,55,681	18,325	1,74,006		1,97,902	
Total for the previous year	62,72,424	7,08,117	10,535	17,664	672	7,36,988	70,09,412	25,771	3,31,052	3,56,823	1,46,137		1,45,137	24,210	1,69,327	23,535	1,92,862		2,17,072	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

1.—GENERAL DEPARTMENTS—CONTINUED.

D.—INCOME UNDER OTHER ACTS.

D.—ADMINISTRATION OF OTHER ACTS.

(1) Stage Carriages Act.

(2) Cattle Trespas Act.

(3) Northern India Ferries Act.

(1) Stage Carriages Act.

(2) Cattle Trespas Act.

(3) Northern India Ferries Act.

(a) License fees.
(b) Fines.
Total (1) Stage Carriages Act.

(a) Net proceeds of sale of unclaimed animals.
(b) Fines.
Total (2) Cattle Trespas Act.

TOTAL D.—INCOME UNDER OTHER ACTS.

(a) & (b) Establishment and contingencies.
(c) Works.
Total (1) Stage Carriages Act.

(a) & (b) Establishment and contingencies.
(c) Works.
Total (2) Cattle Trespas Act.

(a) & (b) Establishment and contingencies.
(c) Works.
Total (3) Northern India Ferries Act.

TOTAL D.—ADMINISTRATION OF OTHER ACTS.

Serial No.

Serial No.

Name of District Board.

1	2	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA DIVISION.																			
1	Hissar	105	..	105	1,068	5,502	6,570	323	6,998	..	..	..	5,205	1,530	6,735	..	..	..	6,735
2	Rohtak	2,696	210	2,906	575	3,401	3,976	4,539	11,421	496	..	496	3,137	226	3,363	..	..	..	3,859
3	Gurgaon	1,952	..	1,952	355	6,603	6,958	4,156	13,066	85	..	85	5,204	349	5,553	..	..	..	5,638
4	Karnal	326	..	326	349	7,401	7,750	3,203	11,279	31	..	31	4,437	645	5,082	820	..	5	5,938
5	Ambala	1,250	3	1,253	596	3,066	4,262	2,640	8,155	140	..	140	3,850	420	4,270	..	..	..	4,410
6	Simla	..	..	..	..	76	76	..	76	..	..	..	36	..	36	..	..	..	36
JULLUNDUR DIVISION.																			
7	Kangra	20	..	20	206	6,818	7,024	32,745	39,789	..	..	..	3,635	1,059	4,694	2,667	2,743	5,410	9,504
8	Hoshiarpur	1,414	230	1,644	468	6,169	6,637	22,736	31,017	560	..	560	2,513	950	3,463	700	89	789	4,812
9	Jullundur	1,254	..	1,254	46	857	903	1,556	3,713	..	..	..	933	29	962	..	..	..	962
10	Ludhiana	3,664	..	3,664	382	3,189	3,571	2,008	9,243	9	..	9	2,284	33	2,317	628	..	..	2,954
11	Ferozepore	6,940	139	7,079	739	8,035	8,774	18,668	34,521	372	..	372	4,381	469	4,850	1,121	..	..	6,343
LABORE DIVISION.																			
12	Lahore	2,239	..	2,239	227	3,041	3,268	5,097	10,604	..	..	..	2,525	511	3,036	1,414	..	..	4,450
13	Amritsar	10,549	1,126	11,675	595	2,760	3,355	9,379	24,469	3,609	..	3,609	2,283	380	2,663	1,102	..	..	7,374
14	Gurdaspur	1,290	54	1,344	1,194	4,992	6,186	7,537	15,067	..	..	..	3,125	551	3,676	..	..	..	3,676
15	Sialkot	2,331	..	2,331	1,183	1,880	3,063	5,381	10,775	137	22	159	2,692	198	2,890	500	..	..	500
16	Gujranwala	2,184	1,542	3,726	369	2,581	2,950	2,626	9,302	614	..	614	2,842	640	3,482	956	..	..	556
17	Sheikhpura	989	..	989	598	3,589	4,187	2,251	7,427	242	101	343	2,139	480	2,619	148	..	..	3,110
RAWALPINDI DIVISION.																			
18	Gujrat	2,019	85	2,104	62	1,978	2,040	1,561	5,705	1,703	..	1,703	1,620	803	2,522	..	..	..	4,225
19	Shahpur	5,730	..	5,730	297	3,538	3,835	8,652	17,017	1,241	..	1,241	3,271	830	4,101	770	..	..	6,112
20	Jhelum	4,241	..	4,241	154	3,140	3,294	10,565	18,100	107	..	107	2,504	264	2,768	3,264	..	..	6,139
21	Rawalpindi	102	..	102	..	2,198	2,198	..	2,300	..	..	..	2,347	1,098	3,445	..	..	..	3,445
22	Attock	965	5	970	56	3,691	3,747	243	4,960	51	..	51	3,796	108	3,904	8	..	..	3,963
23	Mianwali	272	..	272	91	1,707	1,798	15	2,085	3	..	3	1,493	362	1,855	27	..	..	1,885
MULTAN DIVISION.																			
24	Montgomery	..	..	..	388	7,394	7,782	16,264	24,046	..	..	..	3,878	515	4,393	..	..	..	4,393
25	Lyallpur	2,492	15	2,507	12	5,787	5,799	244	8,550	122	173	295	3,602	1,013	4,615	..	..	..	4,910
26	Jhang	34	..	34	42	1,438	1,480	21,340	22,854	..	..	..	2,128	478	2,606	1,135	..	..	3,741
27	Multan	785	..	785	206	5,964	6,170	4,892	11,847	1	..	1	5,812	1,728	7,540	14	..	..	7,555
28	Muzaffargarh	..	..	..	243	4,650	4,803	14,321	19,214	58	..	58	3,090	344	3,434	1,076	..	..	4,568
29	Dera Ghazi Khan	343	71	414	905	11,788	12,693	21,477	34,584	..	..	..	6,680	98	6,778	..	..	..	6,778
For the year 1935-36..		3,480	59,666	..	1,23,833	1,35,231	23,819	4,18,724	9,581	296	9,877	90,851	16,201	1,07,052	16,350	2,837	19,187	1,36,116	1,35,095

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

L.—GENERAL DEPARTMENTS—CONTD.

I.—GENERAL DEPARTMENTS—CONTINUED.

E.—INCOME FROM BOARD PROPERTIES.

F.—BOARD PROPERTIES.

Serial No.	Name of District Board.	L.—GENERAL DEPARTMENTS—CONTD.				I.—GENERAL DEPARTMENTS—CONTINUED.													Serial No.
		E.—INCOME FROM BOARD PROPERTIES.				(1) Rented Lands and Buildings.				(2) Dak Bungalows and Sarais.			(3) Gardens.			(4) Roadside trees.			
		(1) Rents of 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.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		

AMBALA DIVISION.

1	Hissar	3,650	71	271	189	..	..	..	1,984	1,035	3,019	570	50	620	783	..	783	1
2	Rohtak	24,507	191	378	1,000	..	11,511	11,511	2,451	3,061	5,512	2,799	244	3,043	7,708	..	7,708	2
3	Gurgaon	517	911	206	2,137	..	..	..	4,029	6,397	2,915	48	2,963	4,050	..	4,050	3	
4	Karnal	956	1,010	593	2,888	877	1,050	1,927	769	1,721	2,490	760	509	1,269	5,423	..	5,423	4
5	Ambala	2,545	300	..	27,528	..	..	..	2,097	991	3,088	393	97	490	17,124	..	17,124	5
6	Simla	248	50	..	..	..	..	..	45	50	95	..	..	..	..	..	..	6

JULLUNDER DIVISION.

7	Kangra	779	1,474	16	1,300	50	149	199	2,469	1,918	4,387	258	..	258	1,856	..	1,856	7
8	Hoshiarpur	863	794	1,410	32,664	..	..	..	7,989	11,386	19,375	5,030	2,627	7,657	14,254	..	14,254	8
9	Jullundur	2,008	478	468	12,101	..	..	..	2,075	522	2,597	705	24	729	5,485	..	5,485	9
10	Ludhiana	3,431	78	2,016	8,593	513	675	1,188	1,084	1,250	2,334	3,061	72	3,133	7,579	..	7,579	10
11	Ferozepore	21,947	1,486	298	3,399	2,678	1,320	3,998	4,087	3,254	7,341	1,724	448	2,172	5,934	..	5,934	11

LAHORE DIVISION.

12	Lahore	7,814	1	..	7,190	298	555	853	396	693	1,089	..	..	8,873	..	8,873	12	
13	Amritsar	15,266	357	836	5,976	301	1,216	1,517	2,062	667	2,729	2,090	884	2,974	6,577	..	6,577	13
14	Gurdaspur	1,703	2,142	1,184	31,603	1,263	1,335	2,598	2,872	3,388	6,260	2,022	218	2,240	11,361	..	11,361	14
15	Sialkot	10,151	154	1,894	30,289	165	242	407	5,374	1,898	7,272	2,486	563	3,049	28,894	..	28,894	15
16	Gujranwala	66,826	959	2,456	1,284	..	..	..	3,077	3,126	6,203	3,777	250	4,027	4,544	..	4,544	16
17	Sheikhupura	12,280	347	231	2,161	..	..	..	1,396	1,709	3,105	191	..	191	7,997	..	7,997	17

RAWALPINDI DIVISION.

18	Gujrat	520	602	343	12,361	..	..	..	2,698	1,294	3,992	2,207	..	2,207	15,666	..	15,666	18
19	Shahpur	26,079	1,387	4,380	21,175	8,445	1,534	9,979	3,853	2,331	6,184	12,525	967	13,492	20,771	..	20,771	19
20	Jhelum	1,294	1,786	3,173	2,402	428	..	428	2,845	1,501	4,346	3,549	73	3,622	1,778	..	1,778	20
21	Rawalpindi	488	1,725	2,627	409	..	..	..	228	3,484	3,712	839	..	839	5,038	..	5,038	21
22	Attock	107	641	818	358	..	..	..	710	179	889	766	29	795	3,041	..	3,041	22
23	Mianwali	3,285	508	2,547	788	..	..	..	944	995	1,939	5,029	137	5,166	1,791	..	1,791	23

MULTAN DIVISION.

24	Montgomery	2,743	1,845	549	2,898	..	132	132	329	568	927	777	..	777	26,332	..	26,332	24
25	Lyallpur	11,255	3,174	..	5,383	..	..	..	11,085	3,169	14,254	..	..	16,027	..	16,027	25	
26	Jhang	1,268	898	270	621	..	..	..	2,080	1,448	3,528	2,268	196	2,463	9,323	..	9,323	26
27	Multan	302	1,501	872	3,568	..	..	..	3,479	6,618	10,097	2,585	311	2,896	26,142	129	26,271	27
28	Mozaffargarh	4,833	1,236	4,232	3,986	..	525	525	3,318	1,328	4,646	3,669	..	3,669	9,230	..	9,230	28
29	Dera Ghazi Khan	1,440	414	105	878	796	209	1,005	3,099	719	3,818	4	9	13	1,195	..	1,195	29

Total for the year 1935-36..		2,29,045	26,520	32,073	2,25,189	15,814	20,453	36,267	78,924	62,701	1,41,625	62,999	7,755	70,754	2,74,776	129	2,74,905
<i>Total for the previous year ..</i>		<i>2,18,150</i>	<i>26,533</i>	<i>29,749</i>	<i>2,14,077</i>	<i>18,751</i>	<i>8,314</i>	<i>27,065</i>	<i>78,922</i>	<i>62,982</i>	<i>1,31,904</i>	<i>58,991</i>	<i>4,513</i>	<i>63,504</i>	<i>2,72,587</i>	<i>1,701</i>	<i>2,74,288</i>

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, 1936—CONTINUED.

Serial No.	Name of district board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.											Serial No.
		II.—EDUCATION.					2.—EDUCATION.											
		A.—FEES.		A.—INSPECTION.			B.—COLLEGES.					C.—HIGH SCHOOLS.						
		(1) Colleges.	(2) High Schools.	(1) & (2) Establishment and Contingencies.	(3) Works.	TOTAL A.—INSPECTION.	(1) & (2) Establishment and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL B.—COLLEGES.	(1) & (2) Establishment and Contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL C.—HIGH SCHOOLS.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																		
1	Hissar	..	..	6,126	..	6,126	..	..	..	..	..	..	..	..	..	..	1
2	Rohtak	..	..	7,237	..	7,237	..	..	..	..	..	..	..	..	..	..	2
3	Gurgaon	..	9,661	7,237	..	7,237	..	..	1,074	..	1,074	25,967	1,400	..	..	724	28,091
4	Karnal	..	..	8,491	3,984	12,475	..	..	676	..	676	..	3,000	3,405	..	..	6,405
5	Ambala	..	..	7,099	63	7,162	..	..	..	..	..	..	..	..	..	..	..
6	Simla	..	..	5,958	..	5,958	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																		
7	Kangra	..	3,205	9,826	66	9,892	3	..	180	..	183	15,008	388	4,774	167	17,337	7	
8	Hoshiarpur	..	..	7,578	93	7,671	..	..	..	..	..	..	50	..	..	60	8
9	Jullundur	..	36,458	6,746	29	6,775	..	..	..	..	..	86,234	200	..	530	86,964	9
10	Ludhiana	..	15,060	5,329	..	5,329	..	..	..	..	..	28,920	..	..	414	29,334	10
11	Ferozepore	..	11,157	9,578	725	10,303	1	..	974	..	975	32,592	..	774	273	33,639	11	
LAHORE DIVISION.																		
12	Lahore	..	..	7,946	..	7,946	..	..	180	..	180	..	..	..	..	..	12
13	Amritsar	..	10,516	6,293	42	6,335	..	..	240	..	240	17,442	..	..	88	20,054	13
14	Gurdaspur	..	5,194	8,044	59	8,103	..	..	..	..	..	14,442	..	2,524	..	20,054	13
15	Sialkot	..	15,244	5,904	..	5,904	..	900	..	..	900	33,452	..	72	447	14,889	14
16	Gujranwala	..	7,767	6,376	..	6,376	..	..	100	..	100	11,790	..	..	759	34,283	15
17	Sheikhupura	..	3,992	5,608	..	5,608	..	..	..	..	..	9,802	..	..	298	12,088	16
RAWALPINDI DIVISION.																		
18	Gujrat	..	..	9,562	..	9,562	..	..	120	..	120	..	13,692	222	..	13,914	18
19	Shahpur	..	15,665	9,239	21	9,260	..	..	..	..	..	30,921	..	..	1,661	32,582	19
20	Jhelum	..	8,255	8,011	186	8,197	..	..	..	..	..	22,121	..	..	..	22,200	20
21	Rawalpindi	..	3,213	13,717	87	13,804	..	..	..	..	..	13,049	..	..	79	13,532	21
22	Attock	..	5,804	12,704	..	12,704	..	..	..	..	88	13,197	..	268	483	13,465	22
23	Mianwali	..	..	7,387	..	7,387	..	..	..	..	..	..	..	354	..	354	23
MULTAN DIVISION.																		
24	Montgomery	..	8,922	11,733	188	11,921	..	..	..	..	..	27,684	..	2,442	2,357	32,483	24
25	Lyallpur	..	49,643	9,501	..	9,501	..	..	..	..	..	95,258	..	938	1,307	97,503	25
26	Jhang	..	5,751	6,613	..	6,613	..	..	144	..	144	10,962	..	887	197	12,046	26
27	Multan	..	..	7,077	..	7,077	..	..	312	..	312	..	..	..	..	..	27
28	Muzaffargarh	..	..	4,522	80	4,602	27	..	2,335	..	2,362	..	..	..	2,632	..	27
29	Dera Ghazi Khan	..	..	6,339	..	6,339	..	..	1,413	..	1,413	..	..	..	..	..	28
Total for the year 1935-36..		..	2,15,507	2,21,884	5,623	2,27,507	31	900	7,836	..	8,767	4,88,841	18,730	16,192	10,084	5,33,847	29	
Total for the previous year ..		..	2,21,026	2,22,978	6,129	2,29,107	149	900	9,148	..	10,197	4,69,340	22,885	20,690	7,174	4,99,090	..

II.—EDUCATION—CONTINUED.

2.—EDUCATION—CONTINUED.

A.—FEES—concluded.

B.—CONTRIBUTIONS.

D.—MIDDLE SCHOOLS.

E.—PRIMARY SCHOOLS.

Name of District Board.	(3) Middle Schools.	(4) Primary Schools.	TOTAL A.—FEES.		(1) From Government.			(2) Other Contributions.	TOTAL B.—CONTRIBUTIONS.	(1) & (2) Establishment and Contingencies.	D.—MIDDLE SCHOOLS.			E.—PRIMARY SCHOOLS.					Serial No.			
			Rs.	Rs.	(a) For original works.	(b) Others.	Total (1) Contributions from Government.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
AMBALA DIVISION.																						
1 Hissar	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	1			
2 Rohtak	25,542	791	26,333	..	1,92,312	1,92,312	1,936	1,94,248	1,66,996	3,351	2,986	11,365	1,84,698	1,00,466	2,913	..	5,516	1,08,895	2			
3 Gurgaon	21,777	289	31,727	..	2,83,630	2,83,630	451	2,84,081	2,74,429	..	9,148	10,206	2,93,783	91,195	4,573	..	834	96,602	3			
4 Karnal	18,816	576	19,392	..	2,73,742	2,73,742	548	2,74,290	2,27,406	1,700	9,346	41,706	2,80,158	81,172	4,785	..	2,262	88,219	4			
5 Ambala	13,280	165	13,445	..	1,89,936	1,89,936	710	1,90,646	1,82,777	..	6,167	5,638	1,94,582	84,227	1,601	126	892	86,846	5			
6 Simla	16,743	20	16,763	..	1,81,073	1,81,073	464	1,81,537	1,73,280	..	3,492	3,836	1,86,608	83,448	5,935	..	88	89,471	6			
	1,747	39	1,786	2,000	55,372	57,372	2,512	59,884	31,622	950	638	2,500	35,710	23,664	1,177	..	..	24,841		
JULLUNDUR DIVISION.																						
7 Kangra	24,143	412	27,760	..	3,45,467	3,45,467	480	3,45,947	2,66,234	3,134	5,278	6,119	2,80,765	1,37,443	11,699	..	1,494	1,50,636	7			
8 Hoshiarpur	35,845	2,759	38,604	..	3,77,424	3,77,424	964	3,78,388	3,03,743	..	5,920	8,846	3,18,509	2,18,927	..	..	6,831	2,25,758	8	
9 Jullundur	31,732	2,233	70,423	..	2,28,946	2,28,946	7,241	2,36,187	2,09,074	541	8,555	2,923	2,21,093	1,68,443	7,203	..	1,967	1,77,613	9			
10 Ludhiana	31,741	1,140	47,941	..	2,56,761	2,56,761	1,820	2,58,581	2,10,604	..	6,061	3,994	2,20,659	1,04,596	20,360	..	1,491	1,26,447	10			
11 Ferozepore	11,155	913	23,225	..	2,37,733	2,37,733	..	2,37,733	1,80,276	..	6,282	2,416	1,88,974	1,25,352	6,707	213	2,361	1,34,633	11			
LAHORE DIVISION.																						
12 Lahore	21,246	511	21,757	..	2,59,738	2,59,738	1,732	2,61,470	2,59,903	5,109	5,551	8,616	2,79,179	99,753	5,902	..	2,555	1,08,210	12			
13 Amritsar	26,948	529	37,903	..	2,54,555	2,54,555	..	2,54,555	1,88,530	..	3,600	5,102	1,97,232	1,30,131	14,867	..	2,099	1,47,097	13			
14 Gurdaspur	29,079	1,086	35,359	..	2,54,758	2,54,758	..	2,54,758	2,31,233	..	9,153	6,395	2,46,781	1,12,708	8,888	..	4,061	1,25,657	14			
15 Sialkot	17,552	7,564	40,360	..	2,71,399	2,71,399	1,483	2,72,882	1,09,488	..	6,079	1,718	1,17,285	2,30,504	16,078	..	2,344	2,48,926	15			
16 Gujranwala	13,367	1,412	22,546	..	2,34,666	2,34,666	200	2,34,866	1,93,181	..	4,134	4,197	2,01,512	1,08,134	2,274	..	3,409	1,13,817	16			
17 Sheikhpura	27,577	696	32,265	..	2,40,456	2,40,456	2,260	2,42,716	2,19,601	1,371	3,096	15,432	2,39,500	1,22,345	1,958	192	7,269	1,31,764	17			
RAWALPINDI DIVISION.																						
18 Gujrat	24,035	1,621	25,656	..	2,50,280	2,50,280	..	2,50,280	2,13,571	526	5,213	3,220	2,22,530	1,02,339	14,296	..	585	1,17,220	18			
19 Shahpur	24,719	748	41,132	..	3,03,412	3,03,412	5,313	3,08,725	2,59,958	1,600	16,946	21,714	3,00,218	1,09,556	14,412	..	..	1,23,968	19	
20 Jhelum	29,390	531	38,176	..	3,92,241	3,92,241	1,040	3,93,281	3,03,000	1,531	5,320	3,219	3,13,670	1,14,190	7,794	..	527	1,22,511	20			
21 Rawalpindi	22,213	126	25,552	..	4,17,600	4,17,600	..	4,17,600	3,14,557	..	4,439	17,086	3,36,082	1,27,491	12,282	..	3,697	1,43,470	21			
22 Attock	15,963	831	22,598	..	3,45,610	3,45,610	..	3,45,610	2,59,918	..	4,793	2,980	2,67,691	1,06,388	..	..	294	1,06,682	22	
23 Mianwali	13,301	100	13,401	..	2,66,192	2,66,192	..	2,66,192	2,21,802	..	10,744	2,595	2,35,141	78,632	5,965	..	341	84,938	23			
MULTAN DIVISION.																						
24 Montgomery	13,757	195	22,874	..	3,52,559	3,52,559	750	3,53,309	3,11,278	..	7,223	6,178	3,24,679	1,63,072	2,324	..	1,522	1,66,918	24			
25 Lyallpur	65,449	72	1,15,164	..	3,17,195	3,17,195	12,385	3,29,580	4,34,180	..	11,886	4,252	4,50,318	2,18,074	5,728	..	2,619	2,26,421	25			
26 Jhang	12,977	416	19,144	..	2,36,487	2,36,487	..	2,36,487	2,16,232	..	4,468	4,859	2,25,559	72,891	6,633	..	1,410	80,934	26			
27 Multan	16,313	879	17,192	..	2,63,589	2,63,589	419	2,64,008	2,23,130	500	7,578	10,997	2,42,205	1,55,968	4,102	..	2,682	1,62,752	27			
28 Muzaffargarh	6,223	8	6,231	..	1,95,397	1,95,397	800	1,96,197	1,77,764	..	3,145	2,903	1,83,812	83,333	5,450	..	398	89,181	28			
29 Dera Ghazi Khan ..	2,808	7	2,815	..	2,72,192	2,72,192	593	2,72,785	2,26,888	3,365	4,067	2,886	2,37,206	65,392	3,793	..	86	69,271	29			
for the year 1935-	6,15,438	26,669	8,57,614	2,000	77,50,722	77,50,722	44,101	77,96,522	77,96,522	23,672	23,672	23,898	70,20,139	34,19,834	1,99,699	531	59,634	36,79,698				
the previous year	6,37,148	26,154	8,84,327	..	76,98,...	76,98,...	63,958	76,62,...	76,62,...	27,841	27,841	1,72,248	69,28,150	33,30,283	2,19,331	3,436	58,930	36,11,980				

Serial No.	Name of District Board.	INCOME—CONTINUED.			EXPENDITURE—CONTINUED.										Serial No.		
		II.—EDUCATION—CONCLUDED.			2.—EDUCATION—CONCLUDED.			3.—MEDICAL.				TOTAL 2.—EDUCATION.				Total A.—Direction.	
		C.—Miscellaneous			F.—Public Libraries, Museums, Etc.			A.—Director.		(1) & (2) Establishments and Contingencies.		(3) Scholarships.		(4) Works.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.
1		115	.116	117	118	119	120	121	122	123	124	125	126	127			
1	Hissar	558	2,21,139	..	..	..	..	..	..	2,09,719	179	160	..	339
2	Rohtak	1,604	3,17,412	..	..	..	..	..	..	4,26,787	74	120	..	194
3	Gurgaon	360	2,94,032	..	..	..	..	..	..	3,87,933	4,041	..	102	4,143
4	Karnal	970	2,05,081	..	..	..	..	..	..	2,88,500	97	646	..	743
5	Ambala	1,005	1,99,305	..	..	180	..	..	180	2,76,217	1,130	..	..	1,180
6	Simla	18	61,688	..	..	63	..	..	63	62,954	22	..	..	22
7	Ka ngra	373	3,74,080	..	..	..	..	..	..	4,58,813	42	205	..	247
8	H o shiarpur	1,899	4,18,801	..	..	..	410	..	410	5,62,398	796	..	..	796
9	J ullundur	706	3,07,316	..	..	..	..	..	..	4,92,445	..	845	..	845
10	L udhiana	705	3,07,227	..	..	..	25	..	25	3,81,794	64	..	..	64
11	Ferozepore	680	2,61,638	..	..	..	..	..	..	3,08,524	335	568	..	903
12	Lahore	695	2,83,922	..	..	..	2,150	..	2,150	3,97,665	84	..	..	84
13	Amritsar	1,677	2,94,225	..	..	..	..	..	..	3,70,958	..	60	..	60
14	Gurdaspur	1,423	2,91,540	..	..	..	..	..	..	3,95,430	96	..	..	96
15	Sialkot	70	3,13,312	..	..	..	279	..	279	4,07,298	261	15	..	276
16	Gujranwala	388	2,57,800	..	..	..	..	..	..	3,34,172	103	..	..	103
17	Sheikhupura	626	2,75,607	..	..	..	..	..	..	3,86,974	129	..	..	129
18	Gujrat	332	2,76,268	..	..	..	500	..	500	3,63,846	202	240	..	442
19	Shahpur	1,607	3,51,494	..	..	..	200	..	200	4,96,328	114	575	..	689
20	Jhelum	1,124	4,32,581	..	..	..	..	..	..	4,66,578	102	..	..	102
21	Rawalpindi	267	4,43,419	..	..	..	..	..	..	5,06,888	177	..	..	177
22	Attock	562	3,68,770	..	..	..	..	..	..	4,00,630	258	385	..	258
23	Mianwali	629	2,80,222	..	..	..	20	..	20	3,27,840	807	..	..	1,192
24	Montgomery	4,130	3,80,313	..	..	..	1,400	..	1,400	5,36,001	147	150	..	297
25	Lyalpur	2,198	4,46,942	..	..	..	130	..	130	7,85,143	61	..	14	75
26	Jhang	787	2,50,418	..	..	..	..	..	..	3,25,426	236	390	117	353
27	Multan	619	2,81,819	..	..	..	..	..	..	4,12,346	41	..	..	431
28	Muzaffargarh	1,206	2,03,724	..	..	..	..	..	..	2,82,489	165	80	..	155
29	Dera Ghazi Khan	1,262	2,70,862	..	..	..	..	..	..	3,13,229	..	..	..	80
	Total for the year 1935-36	28,560	86,82,997	7,266	449	243	5,114	5,357	5,357	1,14,75,315	9,753	4,439	233	14,425			
	Total for the previous year	26,688	86,72,158	7,844	324	567	6,989	6,556	6,556	1,13,06,080	8,205	7,173	145	15,523			

THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH, 1936.—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.							Serial No.	
		III.—MEDICAL—CONCLUDED.							3.—MEDICAL—CONCLUDED.								
		C.—CONTRIBUTIONS.							B.—HOSPITALS AND DISPENSARIES.								
		(1) From Government			(2) Other Contributions.	TOTAL C.—CONTRIBUTIONS.	D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	(1)&(2) Establishment and Contingencies.	(3) Contributions.	(4) Works.	TOTAL B.—HOSPITALS AND DISPENSARIES.	C.—Charges for lunatics.	D.—Charges for lepers.	E.—Anti-rabic treatment of paupers.		TOTAL 3.—MEDICAL.
(a) For original works.	(b) Others.	Total (1) Contributions from Government.	Rs.	Rs.												Rs.	
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.	
AMBALA DIVISION.																	
1	Hissar																
2	Rohtak		51,516	51,516	520	52,036	185	52,221	76,861	8,575	4,895	90,331	3,721		87	94,478	1
3	Gurgaon		21,875	21,875	235	22,110	37	22,147	55,040	18,853	1,423	75,316	1,783		393	77,686	2
4	Karnal		26,250	26,250	318	26,568	147	26,715	77,427	24,448	3,215	1,05,090	1,957		295	1,11,485	3
5	Ambala	2,000	18,695	20,695	1,920	22,615	309	22,928	70,866	1,000	7,318	79,184	4,027		222	84,176	4
6	Simla		16,375	16,375		16,375	107	16,500	48,389	8,250	2,107	58,746	4,857		609	65,342	5
			4,465	4,465		4,465		4,470	4,620	375	100	5,095				5,117	6
JULLUNDER DIVISION.																	
7	Kangra																
8	Hoshiarpur	1,046	19,923	20,969	1,070	22,039	407	22,449	91,965	6,800	4,497	1,03,262	1,849	549	229	1,06,136	7
9	Jullundur		17,500	17,500		17,500	142	17,646	1,03,784	2,100	4,484	1,10,368	1,029		134	1,12,327	8
10	Ludhiana		23,357	23,357		23,357		23,421	50,278	17,572	3,356	71,206	3,317		150	75,518	9
11	Ferozepore		2,873	2,873	1,399	4,272	34	4,306	46,603	3,840	5,977	56,420	2,309		217	59,010	10
			54,500	54,500	1,914	56,414	5,001	66,425	1,23,096	13,193	11,547	1,47,836	2,058	200	80	1,51,077	11
LAHORE DIVISION.																	
12	Lahore																
13	Amritsar		37,188	37,188	1,551	38,739	59	38,798	73,014	2,160	5,403	80,577	8,563			89,224	12
14	Gurdaspur	1,500	20,402	21,902	1,110	23,012	135	23,147	59,001	2,488	5,036	66,525	4,824		11	71,420	13
15	Sialkot				776	776	406	1,182	49,774	3,388	3,908	57,070	5,625		47	62,838	14
16	Gujranwala		23,437	23,437	285	23,722	148	23,870	74,034	3,772	3,020	80,826	3,840		210	85,152	15
17	Sheikhpura		21,875	21,875	196	22,071	31	22,102	47,881	10,526	3,971	62,378	3,500	50		66,031	16
			7,189	7,189	1,166	8,355	97	8,452	65,500	2,555	3,876	71,931	2,639			74,699	17
RAWALPINDI DIVISION.																	
18	Gujrat																
19	Shahpur		27,250	27,250	550	27,800	55	28,032	62,010	5,884	1,569	69,463	1,637		144	71,686	18
20	Jhelum	2,000	24,062	26,062	9,308	35,370	106	35,476	70,519	25,375	10,777	1,06,671	1,018			1,08,378	19
21	Rawalpindi		19,687	19,687	1,289	20,976	47	21,313	54,115	2,141	1,449	57,705	3,130		50	60,987	20
22	Attock		23,642	23,642		23,642	476	24,481	41,785	1,335	6,478	49,598	2,777			52,552	21
23	Mianwali	100	45,675	45,775	4,236	50,011	145	50,168	65,740	24,411	1,868	92,019	1,953		50	94,280	22
			26,250	26,250		26,250	163	26,413	45,672	427	1,041	47,140	480		25	48,837	23
MULTAN DIVISION.																	
24	Montgomery																
25	Lyalpur		52,237	52,237		52,237	73	52,314	78,586	8,265	2,002	88,853	1,191	50		90,391	24
26	Jhang		35,600	35,600	20,041	55,641	167	57,485	1,22,434	10,367	9,573	1,42,374	3,442		28	1,45,919	25
27	Multan	1,000	28,437	29,437	17	29,454	81	29,535	65,913	6,900	3,388	76,201	694			77,348	26
28	Muzaffargarh		27,457	27,457	561	28,018	118	28,214	83,985	8,683	14,185	1,06,853	339			1,07,623	27
29	Dera Ghazi Khan		7,337	7,337	2,240	9,577	399	9,982	46,655	3,339	1,459	51,453	240			51,848	28
			15,312	15,312	3,073	18,385	242	18,627	53,755	10,368	2,054	66,177	1,529			67,786	29
Total for the year 1935-36.		7,646	7,00,366	7,08,012	53,775	7,61,787	9,317	7,78,819	19,09,302	2,37,390	1,29,976	22,76,668	74,328	949	2,981	23,69,351	
<i>Total for the previous</i>			<i>7,03,635</i>	<i>7,03,635</i>													

Serial No.	(1) From Government.				Total (1) Contributions from Government.	(1) and (2) Establishment and Contingent Receipts.	151	152	153	C—PLAQUE AND OTHER ESTABLISHMENT CONTINGENTS.			(1) & (2) Establishment and Contingent Receipts.			(3) Works.	TOTAL D.—SANITATION	E.—BOUNDS AND OR PATTERNS.	Serial No.															
	(a) For Sanitary original works.	(b) For combating epidemic diseases.	(c) For maternity and child welfare.	(d) For other purposes.						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.										
1	14,420	..	..	8,021	1,370	139	..	..	..	..	..	..	..	1							
2	420	..	2,672	8,464	9,551	1,783	..	..	..	..	..	..	..	24									
3	420	..	2,922	8,464	9,551	1,783	..	..	..	..	..	..	..	120									
4	359	..	2,891	9,095	6,408	5,922	..	..	..	..	..	..	..	104									
5	359	..	3,318	9,507	9,250	2,639	..	..	..	..	..	..	..	170									
6	27,286	..	2,713	8,576	53	1,165	..	..	..	..	..	..	..	10									
7	3,358	..	6,754	10,480	1,817	398	..	..	..	..	..	..	..	7									
8	420	..	2,591	8,914	16,151	323	..	..	..	..	..	..	..	14									
9	827	..	3,463	8,917	5,831	314	..	..	..	..	..	..	..	28									
10	420	..	3,165	9,162	4,332	1,508	..	..	..	..	..	..	..	52									
11	360	..	5,568	15,862	15,246	288	..	..	..	..	..	..	..	51									
12	360	..	2,910	9,439	7,666	168	..	..	..	..	..	..	..	12									
13	1,412	..	2,997	10,781	8,181	996	..	..	..	..	..	..	..	13									
14	11,315	..	2,889	10,244	12,024	..	..	..	..	..	..	..	..	27								
15	1,952	..	2,619	8,487	7,380	109	..	..	..	..	..	..	..	14									
16	378	..	2,040	8,094	2,453	104	..	..	..	..	..	..	..	15									
17	359	..	1,677	8,516	3,873	..	..	..	..	..	..	..	..	16								
18	1,360	..	3,661	10,900	4,631	5,808	..	..	..	..	..	..	..	18									
19	363	..	2,084	7,113	3,964	106	..	..	..	..	..	..	..	19									
20	252	..	2,727	5,419	1,364	55	..	..	..	..	..	..	..	20									
21	300	..	3,419	7,698	2,948	..	..	..	..	..	..	..	..	43								
22	1,164	..	2,660	8,889	4,410	4,036	..	..	..	..	..	..	..	449									
23	300	..	1,816	4,404	68	58	..	..	..	..	..	..	..	53									
24	252	..	2,951	17,639	8,782	1,610	..	..	..	..	..	..	..	23									
25	705	..	2,346	12,556	6,181	1,521	..	..	..	..	..	..	..	280									
26	249	..	1,563	7,172	3,025	625	..	..	..	..	..	..	..	383									
27	369	..	3,126	11,383	959	170	..	..	..	..	..	..	..	132									
28	2,399	7,075	1,298	615	..	..	..	..	..	..	..	159									
29	2,778	7,182	743	473	..	..	..	..	..	..	..	24									
30	85,483	2,60,042	1,48,784	31,012	..	..	..	..	..	..	..	33									
Total for the year 1935-36 ..																		68,971	19,323	4,518	8,782	1,01,594	82,679	2,804	85,483	2,60,042	1,48,784	31,012	53,089	84,101	3,422	29
Total for the previous year ..																		5,425	22,735	3,791	1,952	43,019	28,537	1,401	80,335	2,57,869	1,94,932	26,979	24,032	61,061	2,739	30

THE GOVERNMENT OF PUNJAB, LUDHIANA, IN THE PUBLIC INTEREST, HAS ORDERED THAT THE THIRTY-DAY OF MAY 1936

		INCOME—CONTINUED.							EXPENDITURE—CONTINUED.											
		IV.—PUBLIC HEALTH—CONCLUDED.							4.—PUBLIC HEALTH—CONCLUDED.											
		C.—CONTRIBUTIONS—CONCLUDED.							F.—MATERNITY AND CHILD WELFARE.											
		(2) Other Contributions.					IV.—PUBLIC	(1) Establishment.						(3) Works.			4.—PUBLIC			
Serial No.	Name of District Board.	(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other Contributions.	TOTAL C.—CONTRIBUTIONS.	D.—MISCELLANEOUS.	TOTAL IV.—PUBLIC HEALTH.	(a) Salary.	(b) Travelling allowance.	(c) Other allowances and honoraria.	(d) Provident Fund contributions.	Total (1) Establishment.	(2) Contingencies.	(e) Original works.	(f) Repairs.	Total (3) Works.	TOTAL F.—MATERNITY AND CHILD WELFARE.	TOTAL IV.—PUBLIC HEALTH.	Serial No.
1	2	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																				
1	Hissar	..	..	..	..	14,420	321	14,741	..	..	..	79	1,687	392	..	..	..	2,079	12,226	2
2	Rohtak	..	..	..	..	987	..	987	1,608	..	..	..	1,727	664	..	..	..	2,391	24,919	3
3	Gurgaon	..	..	..	64	423	9	5,002	1,633	..	..	94	1,259	..	..	..	..	1,259	26,248	4
4	Karnal	..	..	64	64	423	..	1,283	..	..	..	..	2,924	854	..	..	..	3,778	29,342	5
5	Ambala	..	800	..	..	28,146	226	28,372	2,799	2	..	123	401	2	..	..	..	403	456	6
6	Simla	..	..	60	860	..	..	..	360	19	..	22	..	..	..	..	..	..	..	7
JULLUNDUR DIVISION.																				
7	Kangra	..	..	..	..	3,358	120	3,607	..	..	..	..	..	2,000	..	..	..	2,000	24,149	8
8	Hoshiarpur	..	..	..	..	621	199	820	..	..	..	..	..	..	..	..	..	4,239	27,007	9
9	Jullundur	..	..	201	201	827	469	1,296	2,622	18	..	131	2,771	1,468	..	..	..	4,239	22,764	10
10	Ludhiana	..	..	..	..	585	81	666	1,139	117	..	..	1,256	266	..	..	..	1,522	19,741	11
11	Ferozepore	..	600	..	600	960	196	1,156	4,505	10	..	..	4,515	1,881	..	..	..	6,396	43,468	12
LABORE DIVISION.																				
12	Lahore	..	..	..	..	470	11	481	1,001	100	33	..	1,134	414	..	..	..	1,548	21,908	13
13	Amritsar	..	542	..	..	1,954	43	2,756	2,988	129	..	120	3,237	2,287	..	..	..	5,524	30,111	14
14	Gurdaspur	..	..	..	542	11,315	88	11,403	..	..	..	..	2,056	663	..	..	..	183	26,137	15
15	Sialkot	..	..	..	..	1,952	..	1,952	1,824	69	..	163	..	360	..	..	..	2,719	21,342	16
16	Gujranwala	..	..	..	..	378	..	395	..	..	..	..	..	360	..	..	..	360	13,202	17
17	Sheikhupura	..	..	..	..	359	32	391	250	..	..	..	250	..	..	..	..	250	14,660	17
RAWALPINDI DIVISION.																				
18	Gujrat	..	..	..	..	1,360	16	1,376	..	..	..	..	..	..	..	..	..	..	25,000	18
19	Shahpur	..	..	..	..	363	161	524	..	..	..	..	..	..	..	..	..	900	13,284	19
20	Jhelum	..	644	..	644	896	78	974	900	..	..	..	900	..	..	..	..	2,023	14,663	20
21	Rawalpindi	..	..	..	..	300	..	300	2,000	..	23	..	2,023	..	..	..	..	1,500	17,076	21
22	Attock	..	..	..	..	2,848	117	2,965	..	..	..	..	..	1,500	..	..	..	..	24,392	22
23	Mianwali	..	..	1,684	1,684	31,284	8	31,292	..	..	..	..	..	..	..	..	..	..	41,462	23
MULTAN DIVISION.																				
24	Montgomery	..	..	..	..	252	1,583	1,835	..	..	..	..	726	5,000	..	..	..	816	36,212	24
25	Lyallpur	..	..	..	750	1,455	272	1,735	676	..	50	..	783	90	..	..	..	783	23,803	25
26	Jhang	..	..	..	..	249	22	271	783	..	..	..	..	1,500	..	..	..	1,500	17,350	26
27	Multan	..	..	..	..	369	..	609	..	..	..	..	..	67	..	..	..	67	11,537	27
28	Muzaffargarh	..	..	..	..	136	..	136	..	..	..	..	..	305	..	..	..	865	12,074	28
29	Dera Ghazi Khan	..	..	400	400	849	29	1,271	511	22	..	27	560	..	..	..	..	48,105	6,29,937	29
the year		1,186	2,150	2,534	5,870	1,07,464	4,283	1,18,596	25,599	486	106	759	26,950	21,155	..	..	..	36,799	6,23,770	

Serial No.		178	179	180	(b) Others.	(3) Miscellaneous	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishments and Contingents	(3) Scholarships	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.	Serial No.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
					AMBALA DIVISION.								
1	Hissar	236	..	..	1,185	1,185	48	1,469	..	2,994	14,634	1
2	Rohtak	..	..	..	..	..	1,713	1,713	..	311	18,945	2
3	Gurgaon	142	..	..	..	..	39	181	..	4,429	21,041	3
4	Karnal	371	..	..	800	800	51	1,222	..	2,395	18,475	4
5	Ambala	..	..	..	1,530	1,530	10	1,540	..	1,134	11,679	5
6	Simla	37	..	2,200	..	2,200	..	2,237	..	100	2,532	6	
					JULLUNDUR DIVISION.								
7	Kangra	..	..	..	250	250	21	271	..	2,489	13,639	7
8	Hoshiarpur	..	..	..	..	..	286	286	180	1,432	12,788	8
9	Jullundur	387	..	..	314	314	43	744	400	698	14,008	9
10	Ludhiana	108	..	..	145	145	13	266	..	326	10,301	10
11	Ferozepore	110	..	..	600	600	27	737	..	860	21,005	11
					LAHORE DIVISION.								
12	Lahore	..	..	..	400	400	31	431	..	2,180	16,464	12
13	Amritsar	..	..	..	1,900	1,900	21	1,921	239	11,169	27,587	13
14	Gurdaspur	..	..	..	..	..	92	246	40	1,495	13,228	14
15	Sialkot	154	..	..	370	370	143	617	..	827	12,608	15
16	Gujranwala	104	..	..	250	250	2	252	..	1,462	10,520	16
17	Sheikhupura	..	..	..	1,199	1,199	83	1,282	67	2,232	14,243	17
					RAWALPINDI DIVISION.								
18	Gujrat	..	..	..	300	300	102	402	..	992	11,177	18
19	Shahpur	..	..	..	3,752	3,752	47	3,799	..	3,835	20,172	19
20	Jhelum	..	..	..	400	400	11	853	..	1,359	12,420	20
21	Rawalpindi	443	..	..	..	..	..	1,237	..	2,202	11,143	21
22	Attock	23	..	..	1,602	1,602	25	1,650	..	488	10,050	22
23	Mianwali	..	..	..	65	65	26	91	..	922	14,239	23
					MULTAN DIVISION.								
24	Montgomery	..	..	..	400	400	316	716	..	1,094	20,237	24
25	Lyalpur	444	..	..	1,606	1,606	49	2,099	..	1,769	27,732	25
26	Jhang	..	..	..	..	..	73	73	..	1,305	11,117	26
27	Multan	..	..	..	1,255	1,255	30	1,285	..	8,722	24,081	27
28	Muzaffargarh	..	..	..	200	200	384	584	176	901	11,798	28
29	Dera Ghazi Khan	..	..	..	1,616	1,616	50	1,666	..	549	7,853	29
	Total for the year 1935-36	3,795	..	2,200	2,200	20,139	22,339	3,736	29,870	3,73,943	1,102	60,671	4,35,716
	<i>Total for the previous year</i>	<i>3,779</i>	<i>..</i>	<i>2,200</i>	<i>2,200</i>	<i>25,228</i>	<i>27,428</i>	<i>4,480</i>	<i>35,087</i>	<i>3,50,737</i>	<i>1,611</i>	<i>52,636</i>	<i>4,05,004</i>

INCOME—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONTINUED.

5.—VETERINARY AND STOCK-BREEDING—CONTINUED.

B.—HORSE AND MULE-BREEDING.

B.—HORSE AND MULE-BREEDING.

Serial No.	Name of District Board.	(2) Contributions.							TOTAL B.—HORSE AND MULE-BREEDING.	5.—VETERINARY AND STOCK-BREEDING—CONTINUED.				Serial No.	
		(1) Stud fees.	(a) From Government.				(3) Miscellaneous.	(1) & (2) Establishment and Contingencies.		(3) Purchase of stallions.	(4) Works.	TOTAL B.—HORSE AND MULE-BREEDING.			
			(i) For origin. of works.	(ii) For purchase of stallions.	Total (a) from Government.	(b) Others.							Total (2) Contributions.		
1	2	189	190	191	192	193	194	195	196	197	198	199	200	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.															
1	Hissar .. .. .	..	..	..	..	..	..	..	1	1	3,212	..	20	3,232	1
2	Rohtak .. .. .	..	..	..	..	..	..	..	..	..	2,518	1,001	196	3,715	2
3	Gurgaon .. .. .	..	..	..	..	..	..	..	1	1	3,357	1,251	919	5,527	3
4	Karnal .. .. .	..	..	..	..	..	..	..	..	..	5,741	1,000	157	6,898	4
5	Ambala	203	..	..	..	..	..	..	203	..	4,418	..	368	4,786	5
6	Simla .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.															
7	Kangra .. .. .	..	..	..	..	..	..	..	..	..	949	..	40	989	7
8	Hoshiarpur .. .. .	..	..	..	..	..	..	..	..	..	3,978	..	393	4,371	8
9	Jullundur .. .. .	..	..	..	..	..	..	..	..	..	3,165	1,113	174	4,452	9
10	Ludhiana .. .. .	..	..	..	..	..	..	..	..	..	4,308	..	72	4,380	10
11	Ferozepore	14	..	..	..	..	..	83	97	..	771	..	..	771	11
LAHORE DIVISION.															
12	Lahore .. .. .	..	..	..	..	..	..	..	..	..	2,000	..	..	2,000	12
13	Amritsar .. .. .	..	..	..	..	..	..	..	..	..	1,315	..	..	1,315	13
14	Gurdaspur	70	..	..	..	..	..	50	120	..	5,421	..	287	5,708	14
15	Sialkot .. .. .	..	..	..	..	..	..	..	..	..	4,334	..	123	4,457	15
16	Gujranwala .. .. .	..	..	..	..	..	..	..	..	..	2,469	800	188	3,457	16
17	Sheikhupura .. .. .	..	..	..	..	..	..	..	..	..	3,120	..	..	3,120	17
RAWALPINDI DIVISION.															
18	Gujrat .. .. .	..	..	..	..	..	..	..	..	..	1,586	1,200	..	2,786	18
19	Shahpur .. .. .	..	..	..	..	..	..	..	..	..	5,697	500	950	7,147	19
20	Jhelum .. .. .	..	..	..	..	..	..	..	..	..	2,120	..	319	2,448	20
21	Rawalpindi .. .. .	..	..	..	..	..	..	..	..	..	3,347	..	..	3,347	21
22	Attock .. .. .	..	..	..	..	..	..	..	..	..	3,098	400	..	3,498	22
23	Mianwali .. .. .	..	..	..	..	..	..	1	1	..	3,283	..	50	3,342	23
MULTAN DIVISION.															
24	Montgomery .. .. .	..	..	..	..	..	..	..	..	..	4,085	450	95	4,630	24
25	Lyalpur .. .. .	..	..	..	..	..	..	..	..	..	4,691	..	219	4,910	25
26	Jhang .. .. .	..	..	..	..	..	..	..	..	..	2,398	1,060	55	3,513	26
27	Multan .. .. .	..	..	..	..	..	..	..	..	..	4,271	440	1,482	6,193	27
28	Muzaffargarh .. .. .	..	..	..	..	..	..	12	12	..	3,069	..	..	3,069	28
29	Dera Ghazi Khan .. .. .	..	..	..	..	..	..	..	..	..	2,499	..	..	2,499	29
Total		287	..	..	..	..	..	148	435	..	91,229	9,215	6,116	1,06,560	
								505	900		1,09,69	6,253	5,972	1,12,294	

Serial No.	Name of District Board.	(1) Sale of bulls and cows.	(2) Stud fees.	(3) Contributions.				Total 3—Contributions.	(4) Miscellaneous.	TOTAL C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.	TOTAL V.—VETERINARIAN AND STOCK-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of cows and bulls.	(4) Works.	TOTAL C.—CATTLE-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.	TOTAL V.—VETERINARIAN AND STOCK-BREEDING.	Serial No.
				(a) From Government.																		
				(i) For origin- al Works.	(ii) Others.	Total (a) from Government.	(b) Others.															
1	2	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																						
1	Hissar ..	..	..	..	..	..	..	..	55	55	..	1,525	318	4,150	..	4,468	..	10	..	10	22,344	1
2	Rohtak ..	..	..	..	..	..	..	..	..	..	..	1,713	..	3,394	..	3,394	..	..	..	..	26,054	2
3	Gurgaon ..	1,083	..	..	..	..	..	..	..	..	..	1,377	1,599	4,811	..	6,410	..	..	..	158	33,136	3
4	Karnal ..	750	..	..	..	..	..	..	15	765	..	2,190	1,107	4,000	..	5,107	..	..	..	..	30,480	4
5	Ambala ..	38	..	..	..	..	..	..	..	38	..	1,578	299	1,500	..	1,799	..	..	..	..	18,264	5
6	Simla ..	..	..	..	..	..	..	..	..	..	..	2,237	..	..	..	..	..	..	..	..	2,532	6
JULLUNDUR DIVISION.																						
7	Kangra ..	..	..	..	..	..	..	..	4	4	55	330	226	..	..	226	287	132	..	419	15,273	7
8	Hoshiarpur ..	..	..	..	..	..	..	..	..	..	..	286	33	..	..	33	..	..	..	..	17,192	8
9	Jullundur ..	..	..	..	..	..	..	..	..	..	..	744	427	3,667	..	4,094	..	45	..	45	22,599	9
10	Ludhiana ..	..	..	..	..	..	..	..	..	..	..	266	380	5,000	..	5,380	..	..	..	..	20,061	10
11	Ferozepore ..	..	..	..	..	..	200	200	22	222	4	1,060	1,838	4,700	..	6,538	94	60	..	154	28,468	11
LAHORE DIVISION.																						
12	Lahore ..	..	..	..	..	..	..	..	16	16	..	447	..	6,767	..	6,767	..	..	..	..	25,231	12
13	Amritsar ..	65	..	..	..	..	175	175	..	240	..	2,281	1,019	2,832	..	3,851	..	..	..	..	32,753	13
14	Gurdaspur ..	..	..	..	..	..	..	..	..	..	..	246	448	1,500	..	1,948	..	..	..	..	20,884	14
15	Sialkot ..	..	..	..	..	..	..	..	..	..	..	617	1,471	..	..	1,471	..	..	..	..	18,536	15
16	Gujranwala ..	41	..	..	..	..	..	..	..	41	..	293	215	1,100	..	1,315	..	..	..	..	15,292	16
17	Sheikhupura ..	..	..	..	..	..	..	..	..	..	..	1,282	100	1,000	..	1,100	..	..	..	..	18,463	17
RAWALPINDI DIVISION.																						
18	Gujrat ..	..	..	..	..	..	..	..	..	..	..	402	184	1,122	..	1,306	..	..	..	..	15,269	18
19	Shahpur ..	..	..	..	5,000	5,000	2,827	7,827	171	7,998	..	11,797	..	12,104	..	12,104	..	..	..	..	39,423	19
20	Jhelum ..	321	..	..	4,207	4,207	..	4,207	16	4,544	..	5,397	201	9,146	..	9,347	..	101	..	101	24,316	20
21	Rawalpindi ..	..	..	..	3,800	3,800	..	3,800	103	3,903	..	5,140	..	7,822	..	7,822	..	..	..	..	22,312	21
22	Attock ..	..	..	..	3,400	3,400	..	3,400	730	4,130	..	5,780	..	8,456	..	8,456	..	32	..	32	22,036	22
23	Mianwali ..	82	..	..	6,600	6,600	..	6,600	..	6,682	..	6,774	278	13,361	..	13,639	16	503	..	519	31,739	23
MULTAN DIVISION.																						
24	Montgomery ..	..	..	..	..	..	..	..	..	..	..	716	128	3,000	..	3,128	..	..	..	..	27,905	24
25	Lyallpur ..	226	..	..	..	..	..	..	..	226	..	2,325	760	5,936	..	6,606	..	..	..	..	39,338	25
26	Jhang ..	..	..	..	..	..	..	..	..	..	..	73	..	2,024	..	2,024	..	..	..	..	16,654	26
27	Multan ..	236	..	..	..	..	..	..	..	236	..	1,533	44	5,498	..	5,542	..	..	..	..	35,816	27
28	Muzaffargarh ..	..	..	..	..	..	..	..	..	..	..	584	..	1,929	..	1,929	..	100	..	100	16,896	28
29	Dera Ghazi Khan ..	111	..	..	..	..	..	..	..	111	..	1,777	4,594	2,018	..	6,612	..	..	..	..	16,964	29
Total for the year 1935-36.		2,953	..	..	23,007	23,007	3,202	26,209	1,244	30,406	59	60,770	15,669	1,16,837	..	1,32,506	457	1,081	..	1,538	6,76,320	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	VI.—DISTRICT WORKS.				6.—DISTRICT WORKS.											Serial No.
		A.—CONTRIBUTIONS.				A.—DIRECTION.			B.—ROADS.								
		(1) From Government.				(1) & (2) Establishment and contingencies.	(3) Works.	TOTAL A.—DIRECTION.	(1) Metalled.								
		(a) For maintenance of main roads.	(b) For development of main roads.	(c) Others.	Total (1) From Government.				(a) Main roads.				(b) Other roads.					Total (1) Metalled.
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.	Rw.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																	
1	Hissar	5,415	4,652	..	10,067	18,704	..	18,704	10,423	16,437	26,860	..	..	..	..	26,860	1
2	Rohtak	26,673	6,888	..	33,561	19,169	..	19,169	8,918	83,288	92,206	..	..	..	..	92,206	2
3	Gurgaon	12,303	..	3,585	15,888	16,413	..	16,413	..	39,238	39,238	..	..	..	..	39,238	3
4	Karnal	5,087	942	..	6,029	15,919	68	15,987	11,698	34,083	45,781	1,322	4,570	5,892	5,892	51,673	4
5	Ambala	39,851	..	..	39,851	21,378	1,113	22,491	..	72,907	72,907	..	5,529	5,529	..	78,436	5
6	Simla	489	..	325	814	2,636	..	2,636	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																	
7	Kangra	4,661	2,325	..	6,986	18,016	92	18,108	..	..	..	..	..	..	..	..	7
8	Hoshiarpur	11,716	520	..	12,236	13,700	..	13,700	1,154	42,196	43,350	366	16,918	17,284	..	60,634	8
9	Jullundur	35,389	..	..	35,389	8,350	4,464	12,814	..	95,149	95,149	..	..	..	..	95,149	9
10	Ludhiana	24,373	..	..	24,373	12,789	..	12,789	..	72,980	72,980	..	5,439	5,439	..	78,419	10
11	Ferozepore	38,327	..	..	38,327	19,172	649	19,821	1,905	1,06,866	1,08,771	..	6,213	6,213	1,14,984	11	
LAHORE DIVISION.																	
12	Lahore	11,918	..	..	11,918	17,234	..	17,234	..	61,487	61,487	..	..	..	..	61,487	12
13	Amritsar	12,889	..	..	12,889	15,227	33	15,260	..	44,629	44,629	..	999	999	..	45,628	13
14	Gurdaspur	5,646	2,114	76	7,760	18,956	100	19,056	..	..	..	..	21,402	21,402	..	21,402	14
15	Sialkot	6,028	642	..	6,670	22,718	..	22,718	7,762	5,673	13,435	..	5,985	5,985	..	19,420	15
16	Gujranwala	3,840	..	..	3,840	10,405	225	10,630	..	1,124	1,124	..	2,054	2,054	..	3,178	16
17	Sheikhupura	4,109	..	..	4,109	16,074	..	16,074	6,399	14,215	20,614	..	..	..	..	20,614	17
RAWALPINDI DIVISION.																	
18	Gujrat	8,243	..	..	8,243	13,915	..	13,915	..	47,152	47,152	..	..	..	..	47,152	18
19	Shahpur	9,916	3,950	..	13,866	24,455	461	24,916	27,401	41,444	68,845	..	..	..	..	68,845	19
20	Jhelum	5,184	..	..	5,184	9,845	..	9,845	..	7,038	7,038	..	1,194	1,194	..	8,232	20
21	Rawalpindi	14,544	..	..	14,544	19,146	..	19,146	..	..	..	..	26,433	26,433	..	26,433	21
22	Attock	3,612	2,688	..	6,300	8,812	..	8,812	..	3,488	3,488	..	142	142	..	3,630	22
23	Mianwali	679	..	..	679	7,595	47	7,642	..	1,582	1,582	..	192	192	..	1,774	23
MULTAN DIVISION.																	
24	Montgomery	17,163	..	..	17,163	21,299	..	21,299	9,393	51,107	60,500	..	..	..	..	60,500	24
25	Lyallpur	..	..	..	..	22,120	250	22,370	421	86,982	87,403	..	..	..	..	87,403	25
26	Jhang	5,807	..	..	5,807	10,342	34	10,376	783	17,176	17,959	..	696	696	..	18,655	26
27	Multan	12,972	..	..	12,972	27,205	..	27,205	..	33,647	33,647	..	389	389	..	34,036	27
28	Muzaffargarh	..	..	3,691	3,691	5,257	399	5,656	..	..	..	..	1,093	1,093	..	1,093	28
29	Dera Ghazi Khan	4,368	..	..	4,368	11,034	..	11,034	..	..	..	..	278	278	..	278	29
Total for the year 1935-36		3,31,202	24,721	7,677	3,63,600	4,47,885	8,260	4,56,145	86,257	9,79,888	10,66,145	1,688	99,526	1,01,214	11,67,359		
<i>Total for the previous year.</i>		<i>2,72,415</i>	<i>55,904</i>	<i>15,340</i>	<i>3,43,659</i>	<i>4,39,807</i>	<i>12,297</i>	<i>4,52,104</i>	<i>72,502</i>	<i>9,20,207</i>	<i>9,92,709</i>	<i>2,321</i>	<i>1,03,723</i>	<i>1,06,044</i>	<i>10,98,752</i>		

Serial No.	Name of District Board.	INCOME—CONTINUED.						EXPENDITURE—CONTINUED.											Serial No.
		VI.—DISTRICT WORKS—CONCLUDED.						6.—DISTRICT WORKS—CONCLUDED.											
		A.—CONTRIBUTIONS—CONCLUDED.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	TOTAL VI.—DISTRICT WORKS.	B.—ROADS—CONCLUDED.											
		(2) Other contributions.	TOTAL A.—CONTRIBUTIONS.					(2) Unmetalled.					(3) Interest on loans.	TOTAL B.—ROADS.	TOTAL 6.—DISTRICT WORKS.				
		(i) Main Roads.		(b) Other Roads.			Total (2) Unmetalled.	Rs.	Rs.										
				(i) Original works.	(ii) Repairs.	Total (a) Main roads.				(i) Original works.	(ii) Repairs.	Total (b) other roads.							
1	2	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																			
1	Hissar .. ..	..	10,067	..	102	..	10,169	..	6,311	6,311	..	..	..	6,311	..	33,171	51,875	1
2	Rohtak .. ..	..	33,561	..	3,418	..	36,979	..	7,160	7,160	..	2,020	2,020	9,180	..	1,01,386	1,20,555	2
3	Gurgaon	350	16,238	..	361	..	16,599	161	7,925	8,086	..	..	..	8,086	..	47,324	63,737	3
4	Karnal	642	6,671	..	1,119	..	7,790	2,580	13,010	15,590	..	7,649	7,649	23,239	..	74,912	90,809	4	
5	Ambala	2,956	42,807	..	2,090	..	44,897	..	9,760	9,760	..	..	..	9,760	..	88,196	1,10,687	5
6	Simla	1,800	2,614	..	..	..	2,614	..	..	..	..	617	617	617	..	617	3,578	6
JULLUNDER DIVISION.																			
7	Kangra .. ..	..	6,986	38	82	..	7,106	1,749	27,052	28,801	974	19,227	20,201	49,002	..	49,002	67,110	7
8	Hoshiarpur ..	137	12,373	..	777	..	13,150	..	12,182	12,182	564	7,392	7,956	20,138	..	80,772	94,472	8	
9	Jullundur .. ..	..	35,389	..	1,436	..	36,825	..	3,207	3,207	..	..	..	3,207	..	98,356	1,11,170	9
10	Ludhiana .. ..	..	24,373	..	158	..	24,531	..	1,722	1,722	..	..	..	1,722	..	80,141	92,930	10
11	Ferozapore ..	1,200	39,527	138	10,879	..	50,544	..	6,008	6,008	138	7,812	7,950	13,958	..	1,28,942	1,48,763	11	
LAHORE DIVISION.																			
12	Lahore	371	12,289	..	188	..	12,477	..	11,401	11,401	..	4,926	4,926	16,327	..	77,814	95,048	12	
13	Amritsar	3,716	16,681	..	216	..	16,897	..	10,374	10,374	3,516	4,255	7,771	18,145	..	63,773	79,033	13	
14	Gurdaspur ..	..	7,760	..	206	..	7,966	6,255	15,729	21,984	2,560	10,908	13,468	35,452	..	56,854	75,910	14
15	Sialkot .. ..	..	6,670	..	924	..	7,594	5,161	20,832	25,993	5,225	8,656	13,881	39,874	..	59,294	82,012	15
16	Gujranwala ..	..	3,840	..	241	..	4,081	..	12,713	12,713	..	10,321	10,321	23,034	..	26,212	36,842	16
17	Sheikhpura ..	..	4,109	..	394	..	4,503	11,540	11,923	23,463	1,940	3,204	5,144	28,607	..	49,221	65,295	17
RAWALPINDI DIVISION.																			
18	Gujrat .. ..	..	8,243	..	8,323	..	16,566	..	26,825	26,825	..	..	..	26,825	..	73,977	87,892	18
19	Shahpur	5,742	19,608	..	2,960	..	22,568	..	20,946	20,946	..	..	..	20,946	11,363	1,01,154	1,26,070	19
20	Jhelum .. ..	..	5,184	..	27,150	..	32,334	..	23,963	23,963	..	11,877	11,877	35,780	..	44,012	53,857	20
21	Rawalpindi ..	..	14,544	..	31,942	..	46,486	..	..	..	..	55,103	55,103	55,103	..	81,536	1,00,682	21
22	Attock	3,120	9,420	..	4,921	..	14,341	1,223	11,712	12,935	476	6,550	7,026	19,961	..	23,591	32,403	22	
23	Mianwali .. ..	..	679	..	78	..	757	..	2,620	2,620	..	5,333	5,333	7,953	..	9,727	17,369	23
MULTAN DIVISION.																			
24	Montgomery ..	60	17,223	..	366	..	17,589	3,302	19,867	23,169	..	..	..	23,169	..	83,669	1,04,968	24
25	Lyallpur .. ..	..	..	108	1,888	..	1,996	..	14,956	14,956	..	..	..	14,956	..	1,02,359	1,24,729	25
26	Jhang .. ..	..	5,807	..	113	..	5,920	..	21,335	21,335	..	..	..	21,335	..	39,990	50,366	26
27	Multan .. ..	..	12,972	23	135	..	13,130	..	28,907	28,907	..	15,706	15,706	44,613	..	78,649	1,05,854	27
28	Muzaffargarh ..	..	3,691	..	21	..	3,712	2,371	13,604	15,975	..	..	..	15,975	..	17,068	22,724	28
29	Dera Ghazi Khan ..	..	4,368	..	37	..	4,405	..	20,289	20,289	..	7,005	7,005	27,294	..	27,572	38,606	29
Total for the year 1935-36		20,094	3,83,694	307	1,00,525	..	4,84,526	..	34,342	3,82,273	4,16,615	15,393	1,88,561	2,03,954	6,20,569	11,363	17,99,291	22,55,436	

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.					Serial No.	
		TOTAL—ORDINARY INCOME.	VII.—EXTRAORDINARY INCOME.				TOTAL ORDINARY EXPENDITURE.	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 INVESTMENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.	TOTAL 7.—EXTRAORDINARY EXPENDITURE.		
1	2	251	252	253	254	255	256	257	258	259	260	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.													
1	Hissar ..	5,74,485	..	..	..	..	5,39,869	30,000	10,000	..	..	40,000	1
2	Rohtak ..	7,25,595	..	..	..	..	7,70,636	..	..	..	..	..	2
3	Gurgaon ..	6,35,938	..	..	..	..	6,82,950	..	11,500	..	..	11,500	3
4	Karnal ..	5,71,808	..	..	..	..	5,95,396	..	..	..	..	7,000	4
5	Ambala ..	5,99,284	..	..	..	..	5,72,875	..	7,000	..	..	..	5
6	Simla ..	79,128	..	..	..	..	79,622	..	..	..	..	..	6
JULLUNDER DIVISION.													
7	Kangra ..	7,24,806	..	..	..	..	7,26,749	..	..	..	..	..	7
8	Hoshiarpur ..	8,71,432	..	..	..	..	9,07,216	..	..	..	..	..	8
9	Jullundur ..	7,38,419	..	..	..	..	7,69,622	..	..	..	..	..	9
10	Ludhiana ..	6,29,698	..	..	..	..	6,32,080	..	..	..	..	80,000	10
11	Ferozepore ..	8,26,268	60,671	..	..	60,671	8,80,000	80,000	..	..	..	..	11
LAHORE DIVISION.													
12	Lahore ..	7,14,300	20,000	..	..	20,000	6,98,016	1,00,000	..	..	1,00,000	..	12
13	Amritsar ..	6,96,418	28,200	..	..	28,200	6,57,543	7,200	..	..	7,200	..	13
14	Gurdaspur ..	6,49,656	..	..	..	..	6,44,944	..	..	..	..	..	14
15	Sialkot ..	7,12,133	..	..	..	..	7,06,758	..	..	..	..	..	15
16	Gujranwala ..	5,99,137	3,000	..	..	3,000	5,30,593	..	..	..	..	..	16
17	Sheikhupura ..	6,11,126	..	..	..	..	6,09,405	..	..	..	..	..	17
RAWALPINDI DIVISION.													
18	Gujrat ..	5,82,458	..	..	..	..	5,26,528	..	..	..	..	18,637	18
19	Shahpur ..	8,89,373	..	..	..	..	8,63,608	..	18,637	..	..	..	19
20	Jhelum ..	6,73,109	..	..	..	..	6,67,257	..	..	..	..	..	20
21	Rawalpindi ..	7,19,323	..	..	..	..	7,53,726	..	..	..	..	..	21
22	Attock ..	6,37,403	..	..	..	..	6,12,637	..	..	..	..	..	22
23	Mianwali ..	4,88,530	..	..	..	..	5,01,510	..	..	..	..	..	23
MULTAN DIVISION.													
24	Montgomery ..	9,35,220	..	..	..	..	9,08,799	..	..	3,000	..	3,000	24
25	Lyallpur ..	14,93,903	..	..	..	..	12,61,661	..	..	..	..	50,000	25
26	Jhang ..	5,65,920	..	..	..	..	5,43,720	50,000	..	..	..	..	26
27	Multan ..	8,58,237	32,194	..	..	32,194	7,93,008	..	..	..	..	20,000	27
28	Muzaffargarh ..	4,66,102	20,000	..	..	20,000	4,42,503	20,000	..	..	..	18,000	28
29	Dera Ghazi Khan ..	4,99,800	..	..	..	..	4,92,899	18,000	..	..	..	..	29
Total for the year 1935-36 ..		1,97,69,009	1,64,065	..	..	1,64,065	1,94,72,130	3,05,200	47,137	3,000	3,55,337	2,11,142	

Name of District Board.	INCOME—CONCLUDED.			EXPENDITURE—CONCLUDED.		FINANCIAL CONDITION, i.e., PERCENTAGE WHICH THE CLOSING BALANCE LEARS TO THE NET INCOME (100% OF THE NET INCOME BEING THE REQUISITE MINIMUM BALANCE).	TOTAL INVESTMENTS.	TOTAL DEBTS OUTSTANDING AT THE END OF THE YEAR UNDER REPORT.	INCIDENCE OF INCOME PER HEAD OF POPULATION.	INCIDENCE OF TAXATION PER HEAD OF POPULATION.	Serial No.
	TOTAL INCOME.	OPENING BALANCE.	GRAND TOTAL.	TOTAL EXPENDITURE.	CLOSING BALANCE.						
	283	284	285	286	287						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
AMBALA DIVISION.											
1 Hissar	5,74,641	70,397	6,45,038	5,79,869	65,169	21.50	30,000	50,000	0 11 9	0 3 5	1
2 Rohtak	7,25,595	2,42,281	9,67,876	7,71,621	1,96,255	54.63	..	..	1 0 3	0 5 0	2
3 Gurgaon	6,36,846	2,44,998	8,81,844	6,94,470	1,87,374	58.85	1,00,000	46,000	0 15 6	0 5 3	3
4 Karnal	5,73,734	1,04,010	6,77,744	5,96,855	80,889	23.00	40,000	..	0 12 4	0 4 7	4
5 Ambala	6,04,962	36,751*	6,41,713	5,84,497	57,216	17.4	..	22,000	0 15 11	0 5 6	5
6 Simla	79,128	14,029	93,157	79,622	13,535	135.82	..	..	5 2 11	0 2 8	6
JULLUNDUR DIVISION.											
7 Kangra	7,25,432	28,644	7,54,076	7,27,082	26,994	11.07	24,998	448	0 14 9	0 3 3	7
8 Hoshiarpur	8,71,432	1,51,279	10,22,711	9,07,216	1,15,495	27.61	..	..	0 14 8	0 4 11	8
9 Jullundur	7,85,214	84,981	8,69,295	8,15,646	53,649	13.50	..	..	0 15 8	0 6 0	9
10 Ludhiana	6,69,329	1,09,693	7,79,022	6,71,642	1,07,380	33.03	57,200	..	1 2 4	0 6 3	10
11 Ferozepore	8,94,117	1,92,423	10,86,540	9,60,015	1,26,525	26.36	80,000	..	0 13 2	0 4 0	11
LABORE DIVISION.											
12 Lahore	7,41,673	1,36,379	8,78,052	8,18,518	59,534	17.54	1,80,000	..	0 13 10	0 5 5	12
13 Amritsar	7,26,695	95,670*	8,22,365	6,70,915	1,51,450	38.04	63,017	..	0 13 8	0 4 8	13
14 Gurdaspur	6,50,950	1,16,432	7,67,382	6,48,646	1,18,736	34.41	12,000	..	0 11 11	0 4 5	14
15 Sialkot	7,16,952	1,05,939	8,22,891	7,08,495	1,14,396	28.14	22,670	..	0 14 3	0 3 10	15
16 Gujranwala	5,99,154	1,25,831	7,24,985	5,30,593	1,94,392	63.17	1,000	..	0 15 5	0 4 7	16
17 Sheikhupura	6,75,443	65,894	7,41,337	6,73,632	67,705	19.10	1,10,000	..	0 14 5	0 5 4	17
RAWALPINDI DIVISION.											
18 Gujrat	6,02,569	85,010	6,87,579	6,36,268	51,311	17.42	..	..	0 11 5	0 3 10	18
19 Shahpur	8,90,710	1,50,965	10,41,675	8,82,261	1,59,414	32.42	8,625	1,91,907	1 3 8	0 8 0	19
20 Jhelum	6,85,924	14,804*	7,00,728	6,81,223	19,505	7.87	20,650	..	1 6 1	0 3 6	20
21 Rawalpindi	8,24,883	72,661	8,97,544	7,79,132	1,18,412	65.11	99,475	..	1 6 8	0 2 7	21
22 Attock	6,37,463	48,280	6,85,743	6,13,636	72,107	40.81	..	..	1 3 4	0 3 4	22
23 Mianwali	4,89,561	34,054	5,23,615	5,05,355	18,260	16.47	17,752	..	1 5 3	0 3 2	23
MULTAN DIVISION.											
24 Montgomery	9,36,283	2,51,490	11,87,773	9,14,507	2,73,266	57.21	..	..	0 15 10	0 6 10	24
25 Lyallpur	15,99,536	3,29,911	19,29,447	13,63,837	5,65,610	51.15	40,033	..	1 6 6	0 12 11	25
26 Jhang	5,66,513	1,64,862	7,31,375	5,96,261	1,35,114	50.29	55,000	..	0 15 5	0 5 11	26
27 Multan	9,92,607	3,53,466	13,46,073	8,76,013	4,70,060	85.27	2,65,785	..	0 13 7	0 7 11	27
28 Muzaffargarh	4,91,625	40,070	5,31,695	4,68,573	63,122	33.01	1,18,625	..	0 13 6	0 3 9	28
29 Dera Ghazi Khan	5,60,494	1,00,539	6,61,033	5,73,146	87,887	59.87	67,962	..	1 2 3	0 3 3	29
Total for the year 1935-36..	2,05,29,465	35,70,843	2,41,00,308	2,03,29,546	37,70,762	37.84	14,14,792	3,10,355	0 15 7	0 5 4	
<i>Total for the previous year ..</i>	<i>2,04,19,194</i>	<i>29,34,688</i>	<i>2,33,53,882</i>	<i>1,97,60,707</i>	<i>35,93,175</i>	<i>52.86</i>	<i>16,30,382</i>	<i>3,70,015</i>	<i>0 15 .9</i>	<i>0 5 7</i>	

APPENDICES.

APPENDIX I.—Statement showing the financial position of the District Boards in the Punjab, for the year 1935-36.

APPENDIX II.—Abstract of Form II of the District Board Returns for the year 1935-36 showing Income and Expenditure of the District Boards in the Punjab under the headings given in Table 135 of the Statistical Abstract for British India.

The table area is extremely faint and illegible. It appears to be a large grid or table with multiple columns and rows, but the content is not discernible.

APPENDIX I.
STATEMENT SHOWING THE FINANCIAL POSITION OF THE DISTRICT BOARDS IN THE PUNJAR FOR THE YEAR 1935-36.

Serial No.	Name of District Board.	Total income.	Opening balance.	Total of columns 3 and 4.	Total expenditure.	Closing balance.	Total grants.	Total loans.	Sales or maturity of investments.	Suspense account.	Total columns 8 to 11.	Net income excluding column 12.	Requisite minimum (i.e., 10 per cent. of the net income.	Serial No.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																
1	Hissar	5,74,641	70,397	6,45,038	5,79,860	65,169	2,71,956	..	24,000	..	2,72,112	3,02,529	30,253	1		
2	Rohtak	7,25,595	2,42,281	9,67,876	7,71,621	1,96,255	3,42,411	..	..	908	3,66,411	3,59,184	35,918	2
3	Gurgaon	6,36,846	2,44,998	8,81,844	6,94,470	1,87,374	3,17,543	..	..	1,926	3,18,451	3,18,395	31,840	3
4	Karnal	5,73,734	1,04,010	6,77,744	5,96,855	80,889	2,21,216	..	..	5,678	3,50,592	3,50,592	35,059	4
5	Ambala	6,04,962	36,751	6,41,713	5,84,497	57,216	2,70,395	..	..	..	2,23,142	3,28,889	32,889	5
6	Simla	79,128	14,029	93,157	79,622	13,535	69,163	..	..	..	2,76,073	9,965	996	6
JULLUNDUR DIVISION.																
7	Kangra	7,25,432	28,644	7,54,076	7,27,082	26,994	4,81,004	..	..	626	4,81,630	2,43,802	24,380	7
8	Hoshiarpur	8,71,432	1,51,279	10,22,711	9,07,216	1,15,495	4,53,309	..	25	46,795	4,53,309	4,18,123	41,812	8		
9	Jullundur	7,85,214	84,081	8,69,295	8,15,646	53,649	3,41,098	..	..	39,631	3,87,918	3,97,296	39,730	9
10	Ludhiana	6,69,329	1,09,693	7,79,022	6,71,642	1,07,380	3,05,984	..	60,671	7,178	3,45,615	3,23,714	32,371	10		
11	Ferozapore	8,94,117	1,92,423	10,86,540	9,60,015	1,26,525	3,35,434	..	..	..	4,03,283	4,90,834	49,084	11
LABORE DIVISION.																
12	Lahore	7,41,673	1,36,379	8,78,052	8,18,518	59,534	3,74,888	..	20,000	7,373	4,02,261	3,39,412	33,941	12		
13	Amritsar	7,26,695	95,670	8,22,365	6,70,915	1,51,450	2,98,277	..	28,200	2,077	3,28,554	3,98,141	39,814	13		
14	Gurdaspur	6,50,950	1,16,432	7,67,382	6,48,646	1,18,736	3,04,617	..	..	1,294	3,05,911	3,45,039	40,654	14
15	Sialkot	7,16,952	1,05,939	8,22,891	7,08,495	1,14,396	3,05,596	..	3,000	1,819	3,16,415	4,06,537	36,773	15		
16	Gujranwala	5,99,154	1,25,831	7,24,985	5,39,593	1,94,392	2,91,405	..	..	64,317	2,91,422	3,07,732	35,439	16
17	Sheikhpura	6,75,443	65,894	7,41,337	6,73,632	67,705	2,56,738	..	..	..	3,21,055	3,54,388	..	17
RAWALPINDI DIVISION.																
18	Gujrat	6,02,569	85,010	6,87,579	6,36,268	51,311	2,87,983	..	..	20,111	3,08,094	2,94,475	29,448	18
19	Shahpur	8,90,710	1,50,965	10,41,675	8,82,261	1,59,414	3,97,615	..	..	1,337	4,38,982	4,91,728	49,173	19
20	Jhelum	6,85,924	14,804	7,00,728	6,81,223	19,505	4,25,365	..	..	12,815	4,38,180	2,47,744	24,774	20
21	Rawalpindi	8,24,883	72,661	8,97,544	7,79,132	1,18,412	5,37,486	..	..	1,05,560	6,43,046	1,81,837	18,184	21
22	Attock	6,37,463	48,280	6,85,743	6,13,636	72,107	4,60,749	..	..	60	4,60,809	1,76,654	17,665	22
23	Mianwali	4,89,561	34,054	5,23,615	5,05,355	18,260	3,77,705	..	..	1,031	3,78,736	4,60,809	11,082	23
MULTAN DIVISION.																
24	Montgomery	9,36,283	2,51,490	11,87,773	9,14,507	2,73,266	4,57,821	..	..	1,063	4,58,884	4,77,399	47,740	24
25	Lyallpur	15,99,536	3,29,911	19,29,447	13,63,837	5,65,610	3,88,282	..	..	1,05,633	4,93,915	11,05,621	1,10,562	25
26	Jhang	5,66,513	1,64,862	7,31,375	5,96,261	1,35,114	2,96,997	..	..	593	2,97,590	2,68,923	26,892	26
27	Multan	9,92,607	3,53,466	13,46,073	8,76,013	4,70,060	3,06,622	..	32,194	1,02,176	4,40,992	5,51,615	55,161	27		
28	Muzaffargarh	4,91,625	40,070	5,31,695	4,68,573	63,122	2,74,865	..	20,000	5,523	3,00,388	1,91,237	19,124	28		
29	Dera Ghazi Khan	5,60,494	1,00,539	6,61,033	5,73,146	87,887	3,53,003	..	..	60,694	4,13,697	1,46,797	14,680	29
Total for the year 1935-36		2,05,29,465	35,70,843	2,41,00,308	2,03,29,546	37,70,762	98,05,557	..	1,88,090	5,96,391	1,05,90,038	99,39,427	9,93,942			
											34,512	4,71,129	1,05,42,969	98,76,225	9,87,622	

