

B R R No 665 of 1940

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REPORT
ON THE WORKING OF
DISTRICT BOARDS
IN THE
PUNJAB
DURING THE YEAR
1937-38.

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Lahore :
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRINTING, PUNJAB.
1940.

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1939.

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**Proceedings of the Governor of the Punjab in the Local Government
(Boards) Department, No. 1981-Bds-39/16271, dated 3rd April, 1940.**

READ—

The Commissioners' and Deputy Commissioners' reports on the working of District Boards for the year 1937-38.

THE total number of members of District Boards was 1,202 of whom 859 were elected and 343 nominated, including 144 appointed *ex-officio*. The Chairmen of the District Boards of Gujrat, Gujranwala, Multan and Rohtak continued to be elected non-officials. In other Boards Deputy Commissioners were the Chairmen. Of the 242 meetings held during the year only two were adjourned and none proved abortive for want of a quorum. The attendance of members at meetings is reported to be generally satisfactory, the average percentage being 83.

Constitution.

2. General elections were held in five districts, namely, Ambala, Ludhiana, Gujranwala, Jhelum and Attock. It is remarkable that only three seats out of twenty-seven were contested in the Jhelum district and only six out of thirty in the Ludhiana district. It is not unusual for candidates to settle matters amongst themselves by negotiation to avoid the expense of fighting the elections; but in some places the inference can be drawn that the number of persons interested in democracy in the sphere of local government in rural areas is small and that the electorate is controlled or swayed by an oligarchy. On the other hand, in some places the voters were jealous of their right of franchise and evinced considerable enthusiasm in elections. For instance, the District Board elections of Gujranwala proved the keenest in the history of the district; as many as 25 out of 30 seats were contested compared with 11 in 1931 and 15 in 1934, and 70 per cent of the total number of votes were polled.

Elections.

3. The total income of all District Boards in the province, excluding the opening balance, rose from Rs. 202.5 lakhs in the preceding year to Rs. 208.8 lakhs and the total expenditure from Rs. 202.5 lakhs to 209.4 lakhs. The increases should not, however, be regarded as representing a sudden accretion to the revenue or a sudden increase in the activities of District Boards. They are largely due to transactions in the suspense accounts and on the expenditure side also to the investment of a larger sum in the purchase of securities. The ordinary income increased by Rs. 2 lakhs only and the increase in ordinary expenditure was Rs. 1 lakh.

Finance.

4. The principal source of income of District Boards, apart from Government grants, is local rate. Of the total ordinary income of Rs. 200 lakhs Government contributions amounted to Rs. 103 lakhs and receipts from local rate approximately to Rs. 60 lakhs. The income from local rate was Rs. 2 lakhs less than in the previous year, mainly because the sliding scale of land revenue assessment in the Lyallpur district, which was introduced in kharif 1936, remained in force for both harvests during the year under report. On the other hand, the grants made by Government were Rs. 3 lakhs more.

5. The finances of all the Boards are reported to be sound and they all closed their accounts with a balance bigger than the prescribed minimum of 10 per cent of the net income.

6. It is gratifying to note that considerable interest was taken everywhere in the work of rural reconstruction. "Safai weeks" were organised throughout the province and much attention was paid to the removal of rubbish heaps, digging of manure pits, opening of ventilators and other sanitary improvements in villages. In the Ferozepore district over 20,000

Rural Reconstruction.

ventilators were fitted and 150,000 cart-loads of manure were removed from the village *abadis*. In several districts radio sets were purchased for use in rural areas. The District Board of Gujrat set a commendable example in constructing *bunds* to save large areas of agricultural land from the deprecation of hill torrents.

7. The amount spent on education was Rs. 114.31 lakhs, two-thirds of which was provided by Government grants. The income from fees was less than Rs. 9 lakhs. Education. While the expenditure on female education was almost exactly the same as in the preceding year and only 26 new girls' schools were opened, the number of girl students in rural areas increased noticeably from 45,251 to 50,382. This is a most welcome indication of the fact that even in villages the parents are beginning to be alive to the necessity of educating their daughters. Government hope that girls' education will continue to spread still further, as it is the essential foundation of any scheme for permanent rural reconstruction. They trust that if there is a growing demand, the District Boards will not be found wanting in providing the necessary facilities. Should there be any financial difficulty in opening new schools for girls, it could be met by introducing, if possible, the co-educational system, which is reported to have been very popular in the Amritsar district.

8. The year was healthy except for smallpox which broke out in an epidemic form in certain areas. In preventing the disease from assuming serious proportions the District Boards spent Rs. 50,000 more on vaccination than in the preceding year. For the first time after 40 years there was no case of plague. Sporadic outbursts of cholera which were due to infection having been imported from outside the province, particularly from Hardwar, were checked by the prompt action of the Public Health Department. Public Health. The total expenditure on public health rose from Rs. 6.34 lakhs to Rs. 8.30 lakhs, the increase being mainly due to a sum of over Rs. 1 lakh, which the District Board of Hoshiarpur had received as a grant-in-aid from Government, being transferred to the Public Works Department for the execution of the Bet Ilaqa Water Supply Scheme. An admirable example of self-help was set by the Hoshiarpur district where a sum of Rs. 38,000 was contributed by the public for sanitary improvements to be carried out under the direction and supervision of the Public Health Department. In the Sheikhpura district evidence of the interest of the rural population was furnished by the participation of no less than 240 villages in a sanitation competition, for which challenge cups, prizes and sanads were awarded to the winners.

9. The District Boards appear to be devoting increased attention to maternity and child welfare work the total expenditure under this head having risen from Rs. 52,000 to Rs. 61,000. In the Attock district there were three health centres and ten sub-centres where 83 *dais* had been trained and 68 were under training. A new centre was opened at Narowal in the Sialkot district. Apart from the paucity of funds, a more rapid progress in this direction does not appear to be possible; for if the demand for trained lady health visitors suddenly grew, it could not be met.

10. There is room for more veterinary dispensaries everywhere but finance is the limiting factor. Three new Veterinary and stock breeding. dispensaries were opened in the Multan district; and one was opened in the Gurdaspur district through the generosity of a private gentleman who constructed the buildings at his own expense. The number of bulis increased in all districts of the Ambala division except in Rohtak where 112 were struck off the register on account of death or old age. In the Ferozepore district the scheme of charging half the cost price of a bull from the villagers proved most successful and 100 Hissar bulls and 7 Montgomery bulls were purchased during the year under report. In the Lahore division zail committees

were formed for the registration of suitable bulls with a view to improving cattle breeding. The zamindars of the Attock district are reported to have sold bulls produced under the Dhani Cattle Breeding Scheme at very good prices to breeders from the North-West Frontier Province and other districts in the Punjab.

11. For the maintenance and development of roads Government gave a grant of Rs. 5 lakhs to District Boards, compared with Rs. 3½ lakhs in the preceding year. The total expenditure on metalled roads was approximately Rs. 11 lakhs—one lakh less than in 1936-37; while the expenditure on unmetalled roads rose from Rs. 6.35 lakhs to Rs. 7.52 lakhs. The decision of Government gradually to take over the maintenance of all Class II roads themselves will afford considerable financial relief to District Boards which should then be able to effect a more noticeable improvement in the condition of Class III roads.

12. The general impression left by the reports is that the District Boards managed to maintain their public services as well as could reasonably be expected within the means at their disposal and also preserved a sound financial position. In some districts they are reported to have allowed the collection of profession and haisyat taxes to fall into arrears. As the sources from which District Boards derive their income are limited, the necessity of realising the dues promptly and regularly cannot be too strongly emphasised.

In conclusion Government have great pleasure in adding their own appreciation of the work of non-official chairmen, vice-chairmen and other members of District Boards who have been commended by Commissioners and Deputy Commissioners.

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 Industries, 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,
 RAM CHANDRA,
 Secretary to Government, Punjab,
 Medical and Local Government Departments.

was formed for the protection of suitable lands with a view to laborer
in cattle breeding. The committee of the All India Council was reported to
have been formed under the Chair of the Hon. Mr. Secretary and other
members of the Council.

17. For the improvement and development of cattle breeding in
the State of Madhya Pradesh, the Government has decided to start
a scheme with the object of increasing the production of milk and
other products of the cow and buffalo. The scheme is being carried out
under the Chair of the Hon. Mr. Secretary and other members of the
Council. The scheme is being carried out in the State of Madhya Pradesh
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1—The number of patients in each hospital

Population of the District

Particulars of the cases at District Hospitals

Medical cases

Medical officers

Appointed persons

Expenditure on the District

Of these

General

Non-Medical

Sanitation and Public Health

Particulars of the cases at District Hospitals

Total number of patients in the

Number of patients who have died

of a disease

Average number of patients in each hospital

Average number of the patients present in each hospital

STATISTICS.

Abstract of Forms Nos. I and I-A of the District Board Returns for the year 1937-38.

I.—Area under the jurisdiction of District Boards	..	..	94897.13
			(Square miles)
Population within District Boards limits	..	..	20,247,135
Particulars regarding Chairmen of District Boards—			
Elected non-officials	..	..	4
Elected official	..	..	1
Appointed non-officials	..	..	..
Appointed officials	..	..	24
Aggregate number of Members of District Boards—			
<i>Ex-officio</i>	..	..	144
Appointed	..	..	199
Elected	..	..	859
Of these—			
Official	..	..	144
Non-official	..	..	1,058
Europeans and Anglo-Indians	..	..	21
Indians	..	..	1,181
I-A.—Aggregate number of meetings held by District Boards—			
Total number of meetings held	..	..	342
Number of meetings which proved abortive for want of a quorum	..	..	..
Number of meetings which were adjourned	..	..	2
Average percentage of non-officials present at each meeting	..	..	84*
Average percentage of officials present at each meeting	..	..	76*
Average percentage of all members present at each meeting	..	..	83*

*Approximately.

Abstract of Form II of the District Board Returns for the year 1937-38.

A.—Income.

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

No.	Particulars.	Total for the year 1937-38.	Total for the year 1936-37.
		Rs.	Rs.
I	General Departments—		
	A.—General—		
	Unearmarked contributions from Government ..	12,25,212	12,23,770
	Other items	2,53,665	2,62,041
	B.—Taxes—		
	Local rate	59,61,709	61,62,925
	Profession or Haisiyat tax	6,02,276	5,97,236
	Other taxes	28,823	30,546
	C.—Fees (other than fees from institutions) ..	4,51,567	4,24,318
	D.—Income under other Acts—		
	Stage Carriages Act	70,727	62,331
	Cattle Trespass Act	1,36,730	1,40,290
	Northern India Ferries Act	2,44,868	2,28,115
	E.—Income from Board Properties	5,74,172	6,05,601
	<i>Total</i>	<i>95,49,749</i>	<i>97,37,173</i>
II	Education—		
	A.—Fees	8,91,767	8,58,409
	B.—Contributions—		
	From Government	76,19,492	76,15,074
	From others	71,390	51,190
	C.—Miscellaneous	34,963	26,030
	D.—Female Education	95,351	79,379
	<i>Total</i>	<i>87,12,963</i>	<i>86,30,082</i>
III	Medical—		
	A.—Fees	3,787	4,136
	B.—Sale of medicines	256	620
	C.—Contributions—		
	From Government	7,54,875	7,15,133
	From others	59,373	48,631
	D.—Miscellaneous	9,497	10,103
	<i>Total</i>	<i>8,27,788</i>	<i>7,78,623</i>
IV	Public Health—		
	A.—Sanitation tax	7,957	6,310
	B.—Fees	809	842
	C.—Contributions—		
	From Government	1,72,338	50,582
	From others	6,992	12,134
	D.—Miscellaneous	7,402	3,775
	<i>Total</i>	<i>1,95,498</i>	<i>73,643</i>
V	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals—		
	Contributions from Government	24,451	44,648
	Other sources	25,759	25,571
	B.—Horse and Mule-Breeding—		
	Contributions from Government	175	1,864
	Other sources	449	745
	C.—Cattle-Breeding—		
	Contributions from Government	37,000	23,420
	Other sources	11,938	14,003
	D.—Sheep and Goat-Breeding	23	210
	<i>Total</i>	<i>99,795</i>	<i>1,10,461</i>
VI	District Works—		
	A.—Contributions—		
	From Government	4,94,006	3,47,297
	From others	17,548	16,075
	B.—Commission on Agency Works	1,408	649
	C.—Miscellaneous	1,19,541	1,08,098
	Loans for Roads .. .. .	..	..
	<i>Total</i>	<i>6,32,503</i>	<i>4,72,119</i>
	Total Ordinary Income	2,00,18,296	1,98,02,101
VII	Extraordinary Income—		
	A.—Sale of Investments	55,098	82,194
	B.—Loans other than for Roads .. .. .	..	..
	C.—Grants for Famine Relief	5,000	..
	<i>Total</i>	<i>60,098</i>	<i>82,194</i>
VIII	Suspense Accounts—		
	A.—Stationery and Printing	1,168	1,272
	B.—Stocks and Stores	244	583
	C.—Advances and Deposits	805,986	3,65,484
	D.—Agency Works	320	2,468
	<i>Total</i>	<i>8,07,898</i>	<i>3,69,807</i>
	Total Income	2,08,86,292	2,02,54,102
	Opening Balance	37,70,095	37,68,527
	Grand Total	2,46,56,387	2,40,22,629
	Total Investments	16,76,526	14,00,403
	Total Debts outstanding at the end of the year under report	2,16,227	2,67,078
		Rs. A. P.	Rs. A. P.
	Incidence of income per head of population	1 0 6	1 0 1
	Incidence of taxation per head of population	0 5 3	0 5 4

Abstract of Form II of the District Board Returns for the year 1937-38.

B.—Expenditure.

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

No.	Particulars.	Total for the year 1937-38.	Total for the year 1936-37.
		Rs.	Rs.
1	General Departments—		
	A.—General	8,11,681	7,93,804
	B.—Collection of Taxes	1,62,661	1,62,900
	C.—Collection of Fees	2,11,204	2,70,989
	D.—Administration of other Acts—		
	Stage Carriages Act	13,830	12,578
	Cattle Trespass Act	1,09,746	1,06,369
	Northern India Ferries Act	17,909	23,346
	E.—Board properties	5,36,595	5,35,551
	F.—Miscellaneous Unclassified Charges	1,53,378	1,97,743
	<i>Total</i>	<i>20,17,004</i>	<i>20,13,289</i>
2	Education—		
	A.—Inspection	2,33,164	2,33,558
	B.—Colleges	7,992	8,470
	C.—High Schools	5,29,034	5,36,950
	D.—Middle Schools	67,27,005	68,57,650
	E.—Primary Schools	33,69,066	33,05,733
	F.—Public Libraries, Museums, etc.	6,374	5,285
	G.—Female Education	5,67,826	5,67,530
	<i>Total</i>	<i>1,14,31,163</i>	<i>1,15,04,436</i>
3	Medical—		
	A.—Direction	12,017	12,356
	B.—Hospitals and Dispensaries	22,57,627	23,16,814
	C.—Charges for Lunatics	98,935	92,491
	D.—Charges for Lepers	549	465
	E.—Anti-rabic treatment of paupers	1,600	1,958
	<i>Total</i>	<i>23,70,728</i>	<i>24,24,084</i>
4	Public Health—		
	A.—Direction	98,929	88,776
	B.—Vaccination	3,07,121	2,59,547
	C.—Plague and other Epidemics	1,28,675	1,48,123
	D.—Sanitation	2,31,477	82,705
	E.—Burning and burial of paupers	2,873	2,892
	F.—Maternity and Child Welfare	61,283	51,913
	<i>Total</i>	<i>8,30,358</i>	<i>6,33,956</i>
5	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals	4,67,737	4,88,396
	B.—Horse and Mule-Breeding	1,08,907	1,06,152
	C.—Cattle-Breeding	1,71,169	1,42,389
	D.—Sheep and Goat Breeding	1,538	1,340
	<i>Total</i>	<i>7,49,351</i>	<i>7,38,277</i>
6	District Works—		
	A.—Direction	4,68,236	4,61,897
	B.—Roads—		
	Metalled	10,97,578	11,98,147
	Unmetalled	7,51,951	6,35,581
	Interest on loans	8,294	9,340
	<i>Total</i>	<i>23,26,059</i>	<i>23,04,945</i>
	Total Ordinary Expenditure	1,97,24,663	1,96,19,437
7	Extraordinary Expenditure—		
	A.—Purchase of Investments	3,37,676	1,44,864
	B.—Repayment of loans	52,206	50,160
	C.—Famine Relief	5,000	1,000
	<i>Total</i>	<i>3,94,882</i>	<i>1,96,024</i>
	Suspense Accounts—		
	A.—Stationery and Printing	5,094	3,705
	B.—Stocks and Stores .. .. .	..	..
	C.—Advances and Deposits	8,18,864	4,20,476
	D.—Agency Works	687	2,073
	<i>Total</i>	<i>8,24,645</i>	<i>4,35,254</i>
	Total Expenditure	2,09,44,190	2,02,50,315
	Closing Balance	37,12,283	37,72,314
	Grand Total	2,46,56,473	2,40,22,629

FORM I.—STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB, FOR THE YEAR ENDING THE 31ST DAY OF MARCH, 1938.

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	..	5,184.06*	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	..	2,218.00†	657,022	..	..	..	1	6	7	36	49	6	43	1	48	3
4	Karnal	..	3,146.47	744,224	..	..	..	1	5	5	35	45	5	40	..	45	4
5	Ambala	..	1,867.17	602,165	..	..	..	1	5	5	32	42	5	37	..	42	5
6	Simla	..	80.94	15,268	..	..	..	1	1	..	..	1	1	..	..	1	6
JULLUNDER DIVISION.																	
7	Kangra	..	9,978.00	786,800	..	..	..	1	5	5	34	44	5	39	1	43	7
8	Hoshiarpur	..	2,211.03	953,657	..	..	..	1	5	7	37	49	5	44	..	49	8
9	Jullundur	..	1,342.13	798,461	..	..	..	1	5	5	34	44	5	39	1	43	9
10	Ludhiana	..	1,397.60	555,900	..	..	..	1	5	5	30	40	5	36	1	39	10
11	Ferozepore	..	4,063.58‡	1,001,712	..	..	..	1	6	7	37	50	6	44	..	50	11
LAHORE DIVISION.																	
12	Lahore	..	2,601.82	828,983	..	..	..	1	6	6	36	48	6	42	1	47	12
13	Amritsar	..	1,543.80	816,104	..	..	..	1	4	6	30	40	4	36	2	38	13
14	Gurdaspur	..	1,823.20	872,905	..	..	..	1	6	6	36	48	6	42	1	47	14
15	Sialkot	..	1,569.70	806,519	..	1	..	..	5	6	32	43	5	38	1	42	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	4	5	27	36	4	32	..	36	17
RAWALPINDI DIVISION.																	
18	Gujrat	..	2,264.77	840,711	1	..	..	..	5	3	36	44	5	39	..	44	18
19	Shahpur	..	4,804.31	723,703	..	..	..	1	5	10	28	43	5	38	2	41	19
20	Jhelum	..	4,743.00	498,203	..	..	..	1	4	5	27	36	4	32	..	36	20
21	Rawalpindi	..	2,049.79	607,938	..	..	..	1	5	4	25	34	5	29	1	33	21
22	Attock	..	4,177.70	524,348	..	..	..	1	6	8	28	42	6	36	2	40	22
23	Mianwali	..	5,368.30§	368,249	..	..	..	1	6	18	12	36	6	30	..	36	23
MULTAN DIVISION.																	
24	Montgomery	..	4,250.00	942,973	..	..	..	1	4	5	27	36	4	32	..	36	24
25	Lyallpur	..	3,378.23	1,059,730	..	..	..	1	6	7	38	51	6	45	1	50	25
26	Jhang	..	3,371.96	587,870	..	..	..	1	5	5	30	40	5	35	..	40	26
27	Multan	..	5,607.00	1,001,421	1	..	..	..	6	10	34	50	6	44	2	48	27
28	Muzaffargarh	..	5,561.70	552,265	..	..	..	1	6	7	26	39	6	33	..	39	28
29	Dera Ghazi Khan	..	5,430.54	439,045	..	..	..	1	6	22	14	42	6	36	3	39	29
Total for the year 1937-38.			94,897.13	20,247,145	4	1	..	24	144	199	859	1,202	144	1,058	21	1,181	
Total for the previous year.			94,894.46	20,247,146	4	1	..	24	144	199	861	1,204	144	1,060	22	1,182	

*The increase is due to quadrennial attestation and measurements.

†As stated by the Deputy Commissioner, Gurgaon, the area of the District Board was erroneously shown as 2,215 square miles in the last year's returns. The correct area is 2,217 for 1936-37, and 2,218 for 1937-38. The difference of one square mile is due to river action.

‡The increase in area is due to measurement work in village under quadrennial attestation.

§Difference is due to quadrennial re-measurements.

FORM I.A.—STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB HELD DURING THE YEAR 1937-38 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 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 .. ..	..	5,148.06	783,275	9	..	..	91	86	91	1
2	Rohtak .. ..	..	2,248	714,140	9	..	..	89	69	87	2
3	Gurgaon .. ..	..	2,218	657,022	7	..	..	91	79	90	3
4	Karnal .. ..	..	3,146.47	744,224	10	..	..	93	82	92	4
5	Ambala .. ..	..	1,867.17	602,155	8	..	..	87	80	86	5
6	Simla .. ..	..	80.94	15,268	..	..	..	..	..	..	6
JULLUNDUR DIVISION.											
7	Kangra .. ..	..	9,978	786,800	8	..	..	90	80	89	7
8	Hoshiarpur ..	..	2,211.03	953,657	6	..	..	87	63	94	8
9	Jullundur .. ..	..	1,342.13	798,461	10	..	..	94	76	92	9
10	Ludhiana .. ..	..	1,397.60	655,900	11	..	2	93	85	90	10
11	Ferozepore ..	..	*4,063.58	1,001,712	14	..	..	78	74	77	11
LAHORE DIVISION.											
12	Lahore .. ..	..	2,601.82	828,983	10	..	..	84	80	83	12
13	Amritsar .. ..	..	1,543.80	816,104	9	..	..	86	83	84	13
14	Gurdaspur .. ..	..	1,823.20	872,905	6	..	..	91	83	89	14
15	Sialkot .. ..	..	1,569.70	806,519	5	..	..	94	76	92	15
16	Gujranwala ..	..	2,302.33	611,699	9	..	..	78	78	78	16
17	Sheikhupura ..	..	2,312	651,855	7	..	..	83	86	84	17
RAWALPINDI DIVISION.											
18	Gujrat .. ..	..	2,264.77	840,711	6	..	..	80	82	82	18
19	Shahpur .. ..	..	4,804.31	723,703	9	..	..	60	69	64	19
20	Jhelum .. ..	..	2,743.00	498,203	7	..	..	63	88	84	20
21	Rawalpindi ..	..	2,049.79	507,938	9	..	..	86	74	83	21
22	Attock .. ..	..	4,177.70	524,348	6	..	..	78	67	77	22
23	Mianwali .. ..	..	5,368.30	368,249	6	..	..	70	83	73	23
MULTAN DIVISION.											
24	Montgomery ..	..	4,250	942,973	20	..	..	63	79	65	24
25	Lyallpur .. ..	..	3,378.23	1,059,730	11	..	..	88	67	8	25
26	Jhang .. ..	..	3,371.96	587,870	6	..	..	75	80	78	26
27	Multan .. ..	..	5,607	1,001,421	8	..	..	71	48	68	27
28	Muzaffargarh ..	..	5,561.70	552,265	8	..	..	76	94	79	28
29	Dera Ghazi Khan ..	..	5,430.54	439,045	8	..	..	61	61	64	29
Total for the year 1937-38.			94,897.13	20,247,135	242	..	..	2	84	76	83
Total for the previous year.			94,894.46	20,247,146	224	..	..	1	82	75	82

*The increase as compared with the last years' figures in area is due to measurement work in village under quadrennial attestation.

		INCOME.					EXPENDITURE.										
		I.—GENERAL DEPARTMENTS.					I.—GENERAL DEPARTMENT.										
		A.—GENERAL.					A.—GENERAL.										
Serial No.	Name of District Board.	(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Fines under section 57 of the Act.	(4) Miscellaneous unclassified receipts.	TOTAL A.—GENERAL.	(1) and (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.	(6) Election charges.	(7) Interest on loans other than for roads.	(8) Works.	TOTAL A.—GENERAL.	Serial No.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																	
1	Hissar	29,550	900	..	2,116	32,566	19,976	3,643	..	1,690	151	2,400	1,583	29,443	1		
2	Rohatak	29,250	1,200	..	3,567	33,847	17,290	6,920	245	1,910	81	..	703	27,149	2		
3	Gurgaon	52,000	2,894	..	4,525	59,419	10,662	4,454	45	1,765	79	..	50	26,555	3		
4	Karnal	60,108	471	..	869	61,448	20,699	5,760	51	1,940	5	..	277	28,732	4		
5	Ambala	51,803	..	102	6,869	58,774	22,117	3,525	323	1,420	1,805	840	11	30,330	5		
6	Simla	3,400	88	..	1,981	5,469	3,809	..	..	200	..	..	11	4,009	6
JULLUNDUR DIVISION.																	
7	Kangra	1,04,224	1,944	..	15,044	1,21,212	27,094	4,696	45	1,485	..	..	29	33,349	7
8	Hoshiarpur	44,436	3,316	..	7,380	57,132	15,132	3,676	845	1,605	..	..	293	21,451	8
9	Jullundur	45,181	856	..	956	46,993	15,489	4,005	173	1,305	..	..	210	21,182	9
10	Ludhiana	18,028	2,799	..	823	21,650	15,697	3,451	126	1,635	3,426	..	7,644	31,979	10		
11	Ferozepore	91,911	11,331	..	1,250	1,04,492	27,852	6,981	778	2,085	2,025	..	400	40,122	11		
LAHORE DIVISION.																	
12	Lahore	52,730	4,976	..	1,545	59,251	22,351	4,359	1,020	2,260	19	..	1,670	31,679	12		
13	Amritsar	49,785	3,125	3,801	1,986	58,697	28,340	3,039	240	1,870	..	..	291	33,780	13
14	Gurdaspur	30,608	4,529	..	2,273	36,810	11,813	1,897	793	1,615	2	..	248	16,378	14		
15	Sialkot	72,704	6,415	..	3,885	83,004	20,505	1,862	1,069	1,590	..	..	479	25,505	15
16	Gujranwala	30,004	3,831	..	1,904	35,769	18,905	2,596	419	1,720	1,023	..	234	24,897	16		
17	Sheikhupura .. .. .	..	7,426	..	1,870	9,296	17,226	2,098	96	1,840	..	..	238	21,498	17
RAWALPINDI DIVISION.																	
18	Gujrat	33,920	10	..	819	34,749	13,344	2,493	331	1,080	2,255	..	..	19,503	18
19	Shahpur	22,000	12,656	..	4,985	39,641	27,437	1,482	..	2,150	68	7,185	810	39,132	19		
20	Jhelum	41,640	3,041	..	1,646	46,327	13,378	3,284	502	1,265	1,099	..	61	19,589	20		
21	Rawalpindi	77,656	4,292	..	1,220	83,168	20,533	4,076	290	1,645	188	..	579	27,320	21		
22	Attock	58,532	6,707	..	915	66,154	9,413	2,228	304	1,238	2,701	..	201	16,115	22		
23	Mianwali	46,712	611	89	9,338	56,750	6,307	533	177	1,480	8	4,023	87	12,615	23		
MULTAN DIVISION.																	
24	Montgomery	34,400	13,705	..	4,683	52,188	20,587	2,703	1,187	1,900	..	..	2,605	28,982	24
25	Lyallpur .. .. .	..	33,137	..	2,686	35,823	34,501	7,570	478	8,571	..	17,395	2,190	70,635	25	
26	Jhang	25,000	1,125	..	2,913	29,038	14,702	1,853	826	1,280	2	..	12,207	30,870	26		
27	Multan .. .. .	..	7,306	..	5,123	12,429	30,914	9,314	234	1,859	102	..	17,230	59,644	27	
28	Muzaffargarh	65,20	2,072	133	5,288	72,693	16,204	2,306	319	880	..	..	1,023	20,732	28
29	Dera Ghazi Khan	55,000	2,528	..	6,562	64,088	15,073	2,005	83	..	..	..	1,685	18,846	29
Total for the year 1937-38.		12,25,212	1,45,319	4,125	1,04,221	14,78,877	5,47,380	1,02,809	10,908	50,674	15,040	31,843	53,027	8,11,681			
Total for the previous year		12,23,770	1,47,135	2,944	1,11,962	14,85,811	5,41,296	92,450	11,233	53,530	16,917	35,505	34,873	7,93,804			

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Serial No.	Name of District Board.	INCOME—CONTINUED.											EXPENDITURE—CONTINUED.										Serial No.
		I.—GENERAL DEPARTMENTS—CONTINUED.											I.—GENERAL DEPARTMENTS CONTINUED.										
		B.—TAXES.								C.—FEES (OTHER THAN FEES FROM INSTITUTIONS).			B.—COLLECTION OF TAXES.			C.—COLLECTION OF FEES.							
		(1) Local rate.	(a) Profession tax.	(b) Halaayat tax.	(c) Tax on sheep and goats.	(d) Tax on carts.	(e) Dhundu bund tax.	Total (2) Other taxes.	TOTAL B.—TAXES.	(1) For Registration of marriages.	(2) At fairs, shows, etc.	TOTAL C.—FEES.	(1) and (2) Establishment and contingencies.	(3) Works.	TOTAL B.—COLLECTION OF TAXES.	(1) Marriage Registration (a) & (b) Establishment contingencies.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (2) Fairs and shows.	(3) Other fees.	TOTAL C.—COLLECTION OF FEES.		
1	2	16	17	17A	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	1	
		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	1,11,807	..	18,401	..	..	..	18,401	1,31,218	..	46,950	46,950	1,938	..	1,938	..	5,901	591	6,491	..	..	6,191	1
2	Rohtak	2,00,001	15,352	..	..	..	..	15,352	2,15,333	..	66,750	66,750	5,764	..	5,764	..	7,732	1,940	9,672	..	..	9,672	2
3	Gurgaon	1,44,644	..	21,219	..	..	..	21,219	1,65,863	..	1,761	1,761	3,925	..	3,925	..	399	7	406	..	..	406	3
4	Karnal	1,85,614	..	21,927	..	..	..	21,927	2,07,541	350	34,746	35,096	6,741	..	6,741	..	24,106	3,642	27,748	..	..	27,748	4
5	Ambala	1,80,710	..	27,905	..	..	..	27,905	2,08,415	1,377	2,745	4,122	7,883	..	7,883	999	4,876	..	4,876	..	..	5,875	5
6	Simla	2,569	..	..	..	..	..	..	2,569	..	..	..	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																							
7	Kangra	1,30,400	15,074	..	6,853	..	..	21,127	1,51,527	..	380	380	2,067	..	2,067	..	2,130	..	2,130	..	..	2,130	7
8	Hoshiarpur	2,34,663	40,649	..	..	..	..	40,649	2,75,312	..	1,828	1,828	9,102	..	9,102	..	4,647	..	4,647	..	..	4,647	8
9	Jullundur	2,45,274	45,746	..	..	..	..	45,746	2,91,020	181	4,243	4,424	9,345	23	9,368	..	1,476	..	1,476	..	..	1,476	9
10	Ludhiana	1,89,096	5,449	..	..	..	..	5,449	1,94,545	..	23,272	23,272	3,784	..	3,784	..	5,244	..	5,244	..	..	5,244	10
11	Ferozapore	2,45,707	22,746	..	..	..	..	22,746	2,68,453	64	33,788	33,852	8,909	..	8,909	16	7,680	..	7,680	..	..	7,680	11
LAHORE DIVISION.																							
12	Lahore	2,03,830	48,593	..	..	..	..	48,593	2,52,423	..	5,371	5,371	10,645	..	10,645	..	6,338	..	6,338	..	..	6,338	12
13	Amritsar	2,01,814	..	29,862	..	..	..	29,862	2,31,676	..	8,865	8,865	3,926	..	3,926	..	3,941	..	3,941	..	..	3,941	13
14	Gurdaspur	2,44,472	..	13,656	..	..	..	13,656	2,48,128	..	4,492	4,492	3,579	..	3,579	..	2,988	..	2,988	..	..	2,988	14
15	Sialkot	2,05,921	12,058	..	..	..	..	12,058	2,17,979	98	47,202	47,300	4,204	..	4,204	1	11,141	1,555	12,696	..	..	12,696	15
16	Gujranwala	1,92,034	..	7,464	..	..	..	7,464	1,99,528	..	14,605	14,635	7,183	..	7,183	..	3,955	..	3,955	..	..	3,955	16
17	Sheikhupura	2,70,835	25,978	..	..	..	..	25,978	2,96,813	..	7,901	7,901	5,234	..	5,234	..	3,147	597	3,744	..	..	3,744	17
RAWALPINDI DIVISION.																							
18	Gujrat	2,14,700	..	8,189	..	6,179	..	14,368	2,29,038	..	1,189	1,189	2,706	..	2,706	..	3,054	..	3,054	..	..	3,054	18
19	Shahpur	3,05,488	..	33,034	..	10,133	..	43,229	3,48,708	3,589	8,411	11,999	7,695	..	7,695	544	8,479	1,121	9,590	..	..	10,136	19
20	Jhelum	92,489	8,235	..	..	2,498	..	10,741	1,03,113	419	1,416	1,835	3,851	..	3,851	494	8,332	83	8,415	..	..	8,415	20
21	Rawalpindi	83,530	..	..	..	..	..	83,530	83,530	2,312	16,902	19,214	850	..	850	555	8,482	..	8,482	..	..	8,482	21
22	Attock	92,085	9,665	..	..	..	..	9,665	1,01,750	639	12,573	13,212	5,344	..	5,344	801	1,773	..	1,773	..	..	1,773	22
23	Mianwali	49,662	..	11,774	..	..	..	11,774	61,436	3,164	2,751	5,914	2,287	..	2,287	4,975	1,575	698	2,183	..	..	2,183	23
MULTAN DIVISION.																							
24	Montgomery	3,94,838	..	38,129	..	..	..	38,129	4,32,967	1,111	4,233	5,344	11,456	..	11,456	727	8,520	2,076	10,596	..	..	11,323	24
25	Lyallpur	6,52,885	41,699	..	..	..	..	41,699	6,94,545	209	65,891	66,100	11,661	..	11,661	..	20,138	2,042	22,180	..	..	22,180	25
26	Jhang	1,82,217	27,117	..	..	..	..	27,117	2,09,364	4,588	*743	5,331	7,746	..	7,746	..	4,621	262	3,896	..	..	3,896	26
27	Multan	5,93,409	25,726	..	..	840	..	2,566	5,29,975	587	322	909	8,931	..	8,931	1,142	5,849	497	6,346	..	..	6,346	27
28	Muzaffargarh	1,17,539	10,783	..	301	2,903	..	13,970	1,31,509	9,635	1,256	10,891	1,165	..	1,165	9,197	1,921	..	1,921	..	..	1,921	28
29	Dera Ghazi Khan ..	93,416	..	15,844	..	..	..	15,444	1,09,260	1,429	1,223	2,658	4,847	..	4,847	1,417	3,222	113	3,335	..	..	3,335	29
Total for the year 1937-38.		59,61,709	3,54,822	2,47,454	6,354	21,629	849	6,31,939	65,92,998	29,762	4,21,805	4,51,567	1,62,633	23	1,62,661	25,491	1,70,670	15,133	1,85,803	..	..	2,11,204	30
Total for the previous year		61,62,925	3,59,413	2,46,793	7,070	22,922	554	6,27,782	67,90,797	27,891	3,96,427	4,24,318	1,62,795	113	1,62,909	39,140	2,20,254	20,595	2,40,849	..	..	2,70,989	31

*Includes Rs. 7 on account of copying fee.

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, 1938—CONTINUED.

INCOME—CONTINUED.									EXPENDITURE—CONTINUED.										Serial No.	
I.—GENERAL DEPARTMENTS—CONTINUED.									1.—GENERAL DEPARTMENTS—CONTINUED.											
D.—INCOME UNDER OTHER ACTS.									D.—ADMINISTRATION OF OTHER ACTS.											
Name of District Board.	(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.	TOTAL D.—INCOME UNDER OTHER ACTS.	(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.			TOTAL D.—ADMINISTRATION OF OTHER ACTS.		
	(a) 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	42	..	42	1,513	6,448	7,961	132	8,135	..	..	..	5,698	845	6,543	..	..	..	6,543	2
2	Rohtak	3,560	761	4,321	573	3,994	4,567	4,480	13,368	796	..	796	3,546	267	3,813	..	..	..	4,599	3
3	Gurgaon	1,614	7	1,621	271	5,809	6,140	4,328	12,899	193	..	193	5,316	462	5,778	..	..	..	5,971	4
4	Karnal	365	..	365	318	7,915	8,233	4,399	12,997	29	..	29	4,488	1,124	5,612	970	526	1,496	7,137	5
5	Ambala	1,253	8	1,261	457	3,995	4,452	2,296	8,069	109	..	109	3,830	355	4,185	18	..	..	4,312	6
6	Simla	..	..	..	..	33	33	..	33	..	..	..	47	..	47	..	..	..	47	6
JULLUNDUR DIVISION.																				
7	Kangra	19	..	19	381	6,657	7,038	33,163	40,220	..	..	..	2,926	623	3,549	2,080	2,908	4,997	8,546	7
8	Hoshiarpur	1,583	193	1,776	426	6,413	6,839	20,059	28,674	552	..	552	2,796	830	3,626	651	91	742	4,920	8
9	Jullundur	1,131	396	1,527	36	924	960	1,551	4,138	..	..	..	982	103	1,085	..	..	..	1,085	9
10	Ludhiana	4,043	736	4,779	420	3,201	3,621	1,910	10,310	14	..	14	2,334	37	2,371	570	..	570	2,955	10
11	Ferozepore	8,717	1,400	10,117	429	7,164	7,593	12,226	29,936	160	..	160	4,444	345	4,789	1,102	..	1,102	6,051	11
LAHORE DIVISION.																				
12	Lahore	2,997	1,922	4,919	122	2,903	3,025	14,571	22,515	793	..	793	2,494	1,850	4,344	1,511	..	1,511	6,648	12
13	Amritsar	9,639	1,499	11,638	858	2,531	3,389	9,850	24,877	4,475	..	4,475	2,345	348	2,693	1,122	..	1,122	8,290	13
14	Gurdaspur	1,305	906	2,211	580	4,92	4,672	8,684	15,567	..	..	..	2,969	585	3,554	..	..	..	3,554	14
15	Sialkot	2,127	305	2,432	909	2,095	3,004	5,183	10,619	87	24	111	2,536	182	2,718	706	..	706	3,635	15
16	Gujranwala	2,497	2,026	4,523	581	3,745	4,526	2,511	11,360	667	..	667	2,849	670	3,519	1,358	..	1,358	5,574	16
17	Sheikhupura	1,208	..	1,208	353	4,631	4,984	2,343	8,535	420	482	902	2,188	861	3,049	..	..	..	3,951	17
RAWALPINDI DIVISION.																				
18	Gujrat	2,544	1,322	3,866	59	2,224	2,313	2,064	8,243	2,238	..	2,238	1,44	96	1,536	..	..	..	3,774	18
19	Shahpur	5,954	493	6,447	85	4,009	4,094	7,690	18,231	1,683	141	1,824	3,23	1,253	4,489	994	..	994	7,307	19
20	Jhelum	323	12	335	109	3,466	3,575	12,04	16,714	151	..	151	2,443	484	2,927	973	..	973	4,051	20
21	Rawalpindi	157	..	157	..	2,145	2,145	..	2,302	..	..	..	2,528	464	2,992	..	..	..	2,992	21
22	Attock	815	126	941	270	3,387	3,657	225	4,223	104	..	104	3,443	182	3,625	98	..	98	3,827	22
23	Mianwali	201	55	256	40	1,928	1,968	..	2,224	18	..	18	1,590	241	1,831	..	..	..	1,849	23
MULTAN DIVISION.																				
24	Montgomery	..	..	..	567	7,295	7,962	19,098	26,960	..	..	..	3,929	456	4,385	..	..	..	4,385	24
25	Lyalpur	4,706	..	4,706	62	5,112	5,174	2	9,887	354	271	625	4,047	217	4,264	..	..	..	4,889	25
26	Jhang	173	12	185	81	1,870	1,951	21,419	2,555	..	..	..	2,016	845	2,861	1,008	..	1,008	3,869	26
27	Multan	644	..	644	200	6,472	6,672	6,845	14,161	..	..	..	7,260	885	8,145	4	..	4	8,149	27
28	Muzaffargarh	..	..	..	339	4,912	5,251	16,150	21,401	69	..	69	3,070	446	3,516	1,180	..	1,180	4,765	28
29	Dera Ghazi Khan	399	32	431	574	10,657	11,231	30,785	42,447	..	..	..	7,406	504	7,910	..	..	..	7,910	29
Total for the year 1937-38		58,016	12,711	70,727	10,639	1,26,087	1,36,730	2,44,868	4,52,325	12,912	918	13,830	94,196	15,550	1,09,746	14,384	3,525	17,909	1,41,485	
for the year		9,294	62,331	9,689	1,30,601	1,22,226	2,28,115	4,30,736	11,607	921	12,528	93,141	13,228	1,06,369	16,211	7,135	23,346	1,42,293		

FORM 11—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAM DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH, 1938—CONTD.

		INCOME—CONTINUED.				EXPENDITURE—CONTINUED.												Serial No.
		I.—GENERAL DEPARTMENTS—CONTD.				I.—GENERAL DEPARTMENTS—CONTINUED.												
		E.—INCOME FROM BOARD PROPERTIES.				E.—BOARD PROPERTIES.												
Serial No.	Name of District Board.	(1) Rents of lands and buildings.	(2) Dak bungalows and Sarais.	(3) Gardens.	(4) Roadside trees.	(1) Rented Lands and Buildings.			(2) Dak Bungalows and Sarais.			(3) Gardens.			(4) Roadside trees.			
1	2	53	54	55	56	(a) & (b) Establishment and contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (3) Gardens.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (4) Roadside trees.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
						AMBALA DIVISION.												
1	Hissar	1,443	555	769	272	..	1,382	1,382	3,392	1,577	4,069	727	..	727	761	..	761	
2	Rohtak	8,762	271	292	1,074	..	..	1,382	1,578	2,292	3,870	2,840	175	3,021	7,184	..	7,184
3	Gurgaon	554	973	447	4,104	797	1,123	1,920	3,761	1,077	4,438	1,745	78	1,813	5,982	183	4,65	
4	Karnal	1,260	1,119	273	3,529	..	..	..	823	1,525	2,348	1,008	135	1,143	5,203	..	5,203
5	Ambala	1,753	36	141	24,816	..	..	..	102	100	2876	439	..	439	16,274	..	16,274
6	Simla	15	46	..	..	..	..	..	..	..	..	..	..	..	..	..	..
						JULLundur DIVISION.												
7	Kangra	891	1,422	28	1,621	48	130	178	2,237	1,320	3,557	184	..	184	699	..	699	
8	Hoshiarpur	506	973	1,500	38,913	..	..	..	7,308	7,425	14,733	6,174	1,213	7,387	13,701	..	13,701
9	Jullundur	2,706	379	616	18,320	..	..	..	1,693	1,443	3,136	75	4	789	3,233	..	3,233
10	Ludhiana	2,822	132	2,260	9,734	3,110	1,397	4,507	874	491	1,365	3,630	..	3,530	7,732	..	7,732	
11	Ferozepore	20,633	1,732	530	4,746	..	..	..	1,408	1,828	3,236	184	..	2,451	6,842	..	6,842
						LABORE DIVISION.												
12	Lahore	5,642	7	85	10,750	122	116	237	432	275	807	..	..	1,505	6,762	..	6,762
13	Amritsar	14,869	838	622	6,082	409	2,939	3,438	2,394	600	2,994	1,496	9	2,135	10,920	..	10,920	
14	Gurdaspur	2,382	2,886	2,557	19,930	1,165	1,040	2,205	2,982	2,997	5,979	1,966	169	2,872	29,671	..	29,671	
15	Sialkot	11,604	277	1,711	20,231	239	207	446	5,558	2,166	7,824	2,735	137	2,872	4,422	..	4,422	
16	Gujranwala	1,153	753	1,160	1,128	..	..	..	1,408	1,828	3,236	184	..	184	8,228	..	8,228
17	Sheikhupura	5,685	980	32	4,324	..	..	..	1,408	1,828	3,236	184	..	184	8,228	..	8,228
						RAWALPINDI DIVISION.												
18	Gujrat	47	464	172	12,732	9,067	2,698	11,785	2,031	457	2,518	323	185	508	14,715	..	14,715	
19	Shahpur	24,691	1,585	5,538	23,402	161	..	161	4,508	5,266	9,774	11,362	474	11,826	19,272	..	19,272	
20	Jhelum	1,644	1,741	3,189	1,984	..	..	..	2,060	4,013	6,063	4,319	793	5,012	1,288	..	1,288
21	Rawalpindi	256	710	3,074	14,314	..	..	..	1,097	866	1,963	734	82	816	2,861	..	2,861
22	Attock	181	517	1,189	368	..	..	..	848	1,218	2,066	3,658	96	3,754	1,608	..	1,608
23	Mianwali	3,091	1,276	2,148	1,807	..	..	..	..	..	..	..	..	..	..	..	..
						MULTAN DIVISION.												
24	Montgomery	2,887	2,020	367	5,574	..	1,963	1,963	348	566	914	478	..	478	33,197	..	33,197	
25	Lyalpur	11,441	5,064	8,730	..	..	..	..	10,084	1,419	11,493	..	101	2,233	17,141	52	17,193
26	Jhang	1,223	881	289	2,101	..	..	..	1,312	1,164	2,476	2,182	..	2,515	6,356	..	6,356
27	Multan	323	1,376	964	4,528	528	228	528	2,800	2,463	5,263	3,750	14	4,338	34,910	..	34,910	
28	Muzaffargarh	4,815	913	84	1,167	493	..	..	..	1,480	7,352	..	..	8,481	..	..	8,481
29	Dera Ghazi Khan	2,362	..	..	..	..	..	..	..	..	..	..	..	1,249	..	..	1,249
	Total for the year 1937-38..	1,45,739	20,741	32,631	2,62,000	15,712	14,533	30,245	77,880	80,870	1,58,850	58,365	5,536	67,697	2,68,268	194	2,68,392	

FORM II.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING IN 1938. EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.										Serial No.
		I.—GENERAL DEPARTMENTS—CONCLUDED.				I.—GENERAL DEPARTMENTS—CONCLUDED.										
		E.—INCOME FROM BOARD PROPERTIES—concluded.				E.—BOARD PROPERTIES—concluded.										
		(5) Demonstration farms.	(6) Canals.	TOTAL E.—INCOME FROM BOARD PROPERTIES.	TOTAL I.—GENERAL DEPARTMENTS.	(5) Demonstration farms.			(5) Canals.			TOTAL E.—BOARD PROPERTIES.	F.—MISCELLANEOUS CLASSIFIED CHARGES.	TOTAL I.—GENERAL DEPARTMENTS.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
					AMBALA DIVISION.											
1	Hissar		21,493	24,532	2,42,391	1	110	111				6,568	4,861 ¹	55,844	1	
2	Rohtak		25,304	45,703	3,75,021							18,457	10,859 ²	73,500	2	
3	Gurgaon			6,078	2,45,210							10,826	2,422 ³	50,105	3	
4	Karnal		25,000	31,181	3,48,263	1,911		1,911				12,525	1,643 ⁴	84,526	4	
5	Ambala			26,746	3,06,266	2,542		2,542				22,151	6,238 ⁵	76,469	5	
6	Simla			61	8,132							202	20	4,278	6	
						JULLUNDUR DIVISION.										
7	Kangra			3,962	3,17,201	499		499				5,117	944	52,153	7	
8	Hoshiarpur		7	41,759	4,04,705							35,821	13,775	89,716	8	
9	Jullundur		1,221	23,241	3,69,897	170		170				7,328	160	40,599	9	
10	Ludhiana			14,888	2,64,65							13,431	2,726	60,119	10	
11	Ferozepore		16,742	44,383	4,81,116							33,840	13,429	1,10,047	11	
						LAHORE DIVISION.										
12	Lahore	1,339		17,823	3,57,383	1,407		1,407				9,532	878	65,720	12	
13	Amritsar			22,411	3,46,526	509		509				15,208	3,200 ⁶	68,545	13	
14	Gurdaspur		2,285	30,000	3,35,037							22,348	4,652 ⁷	53,469	14	
15	Sialkot	1,256	506	44,585	4,03,487	403	282	685				42,246	4,550 ⁸	92,743	15	
16	Gujra wala			4,194	2,65,486							848	6,104 ⁹	62,916	16	
17	Sheikhupura			11,021	3,33,566							11,708	8,210 ¹⁰	46,956	17	
						RAWALPINDI DIVISION.										
18	Gujrat	1,992		15,407	2,88,647							17,741	2,834 ¹¹	49,612	18	
19	Shahpur		410	55,629	4,74,199							52,840	666	1,17,686	19	
20	Jhelum		56	8,614	1,76,633	270		270				12,794	667 ¹²	49,771	20	
21	Rawalpindi		3,509	21,863	2,10,117							22,062	1,648	63,909	21	
22	Attock			2,055	1,87,984	282		282				5,922	2,064	35,846	22	
23	Mianwali		50	8,372	1,34,690							7,436	148	31,493	23	
						MULTAN DIVISION.										
24	Montgomery			10,868	5,28,327							21,555	45,521	1,28,222	24	
25	Lyalpur			25,235	8,31,495							28,686	3,341	1,41,392	25	
26	Jhang			4,494	2,71,782							11,065	1,458	63,525	26	
27	Multan			7,131	5,64,605		135	135	231	241	472	42,895	5,119	1,32,226	27	
28	Muzaffargarh	1,891		17,399	2,53,993	1,215	198	1,413				22,112	10,775	70,657	28	
	Dera Ghazi Khan			4,496	2,22,949	691		691				6,966	1,849	45,170	29	
	Total for the year 1937-38 ..	6,478	96,583	5,74,172	95,49,749	9,900	725	10,625	2,371	1,634	4,005	5,36,595	1,53,378	20,17,004		
	Total for the previous year ..	5,136	1,19,153	6,05,601	97,37,173	10,957	1,757	12,714	931	1,205	2,137	5,35,551	1,07,743	20,13,289		

¹Includes Rs. 116 on account of Rural Reconstruction work.

⁶Includes Rs. 400 on account of Rural Reconstruction work.

¹⁰Includes Rs. 500 on account of Rural Reconstruction work.

¹¹Includes Rs. 50 on account of Rural Reconstruction work.

¹²Includes Rs. 1,909 on account of Rural Reconstruction work.

¹³Includes Rs. 3 on account of Rural Reconstruction work.

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, 1938—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.		2.—EDUCATION.													Serial No.		
		II—EDUCATION.		A.—INSPECTION.					B.—COLLEGES.					C.—HIGH SCHOOLS.					
		A.—FEEs.		(1) & (2) Establish- ment and contingen- cies.	(3) Works.	TOTAL A.—INSPECTION.	(1) & (2) Establish- ment and contingen- cies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL B.—COLLEGES.	(1) & (2) Establish- ment and contingen- cies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL C.—HIGH SCHOOLS.			
		(1) Colleges.	(2) High Schools.															Rs.	Rs.
1	2	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	1		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																			
				6,694	..	6,694	..	..	1,134	..	1,134	24,308	2,000	..	567	2,000	1
1	Hissar	..	10,725	8,329	..	8,329	..	..	240	..	240	700	..	..	..	25,575	2
2	Rohtak	..	..	8,765	720	9,485	..	..	..	..	..	..	7,800	..	..	11,825	3
3	Gurgaon	..	..	6,321	245	6,567	..	..	..	..	..	..	..	..	..	..	4
4	Karnal	..	..	6,503	..	6,503	..	..	..	..	..	..	..	..	..	..	5
5	Ambala	..	..	2,931	..	2,931	..	..	..	..	..	..	..	..	..	..	6
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7
JULLUNDUR DIVISION.																			
7	Kangra	..	4,006	11,401	41	11,442	..	..	..	..	..	12,608	399	1,810	..	14,817	8
8	Hoshiarpur	..	..	7,501	89	7,590	..	..	..	..	..	62,828	50	..	941	63,769	9
9	Jullundur	..	..	38,106	33	38,139	..	..	..	..	..	26,302	..	..	439	26,741	10
10	Ludhiana	..	..	6,170	..	6,170	..	..	1,834	..	1,834	32,896	200	794	379	34,269	11
11	Ferozepore	..	..	10,201	153	10,354	..	..	..	..	..	..	..	..	..	..	12
LAHORE DIVISION.																			
12	Lahore	..	..	7,622	..	7,622	..	..	165	..	165	17,849	..	950	298	19,137	13
13	Amritsar	..	..	6,968	188	7,156	..	..	237	..	237	12,846	..	..	475	13,121	14
14	Gurdaspur	..	..	6,977	100	7,077	..	..	..	..	..	31,992	..	..	455	32,447	15
15	Sialkot	..	..	4,094	..	4,094	..	..	900	..	900	11,748	..	..	195	11,943	16
16	Cujranwala	..	..	5,463	..	5,463	..	..	75	..	75	8,821	..	..	..	8,821	17
17	Sheikhupura	..	..	6,988	..	6,988	..	..	228	..	228	..	..	..	..	..	18
RAWALPINDI DIVISION.																			
18	Gujrat	..	..	8,809	..	8,809	..	..	..	..	..	7,646	14,879	12	..	22,537	19
19	Shahpur	..	..	9,394	..	9,394	..	..	..	..	..	32,129	..	..	286	33,346	20
20	Jhelum	..	..	7,044	51	7,095	..	..	..	..	..	27,919	..	..	146	28,205	21
21	Rawalpindi	..	..	15,372	670	16,042	..	..	..	..	..	13,107	..	..	246	13,253	22
22	Attock	..	..	14,318	124	14,442	..	..	267	..	267	15,641	..	93	..	15,887	23
23	Mianwali	..	..	7,321	..	7,321	..	..	..	..	..	..	..	..	..	..	24
MULTAN DIVISION.																			
24	Montgomery	..	..	13,253	71	13,324	..	..	..	..	..	30,409	..	2,487	1,061	33,957	25
25	Lyallpur	..	..	9,144	..	9,144	..	..	238	..	238	1,00,742	..	65	1,313	1,02,020	26
26	Jhang	..	..	5,303	..	5,303	..	..	195	..	195	11,310	..	1,243	188	12,741	27
27	Multan	..	..	6,921	..	6,921	..	..	..	..	..	..	..	..	..	..	28
28	Muzaffargarh	..	..	5,537	100	5,637	..	..	1,739	..	1,739	..	..	2,480	..	2,480	29
29	Dera Ghazi Khan..	..	..	5,822	..	5,822	..	..	710	..	710	..	..	..	..	..	30
Total for the year 1937-38..		..	2,22,328	2,30,578	2,586	2,33,164	30	900	7,062	..	8,470	4,90,962	26,028	3,959	8,206	5,29,034			
Total for the previous year ..		..	2,14,927	2,18,835	14,423	2,33,253	18	900	7,532	..	..	..	..	..	..	..

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

II—EDUCATION—CONTINUED.

2.—EDUCATION—CONTINUED.

A.—FEES—concluded.

B.—CONTRIBUTIONS.

D.—MIDDLE SCHOOLS.

E.—PRIMARY SCHOOLS.

Serial No.	Name of District Board.	A.—FEES—concluded.			B.—CONTRIBUTIONS.				D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.					Serial No.	
		(3) Middle Schools.	(4) Primary Schools.	TOTAL A.—FEES.	(1) From Government.		(2) Other Contributions.	TOTAL B.—CONTRIBUTIONS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL D.—MIDDLE SCHOOLS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL E.—PRIMARY SCHOOLS.		
1	2	97	98	99	100	111	102	103	104	105	106	107	108	109	110	111	112	113	114	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMEHALA DIVISION.																				
1	Hissar ..	26,688	658	27,346	..	1,76,147	1,76,147	2,106	1,78,253	1,62,842	754	3,317	5,102	1,72,045	94,744	1,874	..	2,728	99,346	1
2	Rohtak ..	21,656	290	22,046	..	2,95,815	2,95,815	5,468	3,01,033	2,74,871	..	11,840	8,540	2,95,261	72,96	3,157	..	2,202	78,321	2
3	Gurgaon ..	20,213	672	20,985	..	2,47,641	2,47,641	300	2,47,941	2,13,303	1,700	9,228	6,425	2,31,366	83,463	4,349	..	1,634	89,446	3
4	Karnal ..	14,865	113	15,078	..	1,76,825	1,76,825	10	1,76,835	1,83,222	..	7,191	4,842	1,95,265	74,183	358	..	290	74,831	4
5	Ambala ..	17,454	26	17,480	..	1,80,262	1,80,262	720	1,80,982	1,55,207	..	3,294	4,141	1,62,642	91,040	7,002	..	501	98,543	5
6	Simla ..	2,999	48	3,047	..	71,482	71,482	3,162	74,644	38,249	..	1,459	810	39,518	20,413	307	..	318	21,038	6
JULLUNDER DIVISION.																				
7	Kangra ..	23,910	439	24,349	..	3,41,466	3,41,466	636	3,42,102	2,54,387	3,074	5,131	2,590	2,65,182	1,52,339	12,005	..	2,949	1,67,293	7
8	Hoshiarpur ..	35,02	2,666	37,687	..	3,74,048	3,74,048	1,47	3,75,465	2,92,278	..	5,792	5,413	3,03,483	2,09,683	23,338	..	4,361	2,37,382	8
9	Jullundur ..	30,18	2,640	32,828	..	2,32,862	2,32,862	9,760	2,42,622	1,66,881	..	9,141	3,943	1,79,965	1,46,837	5,921	..	2,827	1,55,585	9
10	Ludhiana ..	31,977	1,218	33,195	..	2,57,764	2,57,764	1,820	2,59,584	2,00,814	..	5,796	3,697	2,10,307	92,514	7,842	..	1,993	1,02,349	10
11	Ferozepore ..	13,081	1,706	14,787	..	2,15,900	2,15,900	300	2,16,200	1,73,007	..	6,512	2,606	1,82,625	1,12,576	1,815	43	2,608	1,17,042	11
LAHORE DIVISION.																				
12	Lahore ..	21,871	547	22,418	..	2,56,561	2,56,561	1,680	2,58,241	2,33,754	6,467	5,543	4,307	2,50,071	1,05,029	4,399	..	1,176	1,10,604	12
13	Amritsar ..	26,599	583	27,182	..	2,35,788	2,35,788	..	2,35,788	1,84,171	..	4,797	5,020	1,93,988	1,08,816	10,212	..	2,572	1,21,600	13
14	Gurdaspur ..	28,522	907	29,429	..	2,50,445	2,50,445	..	2,50,445	2,29,557	..	9,173	6,384	2,45,114	95,937	5,342	..	3,025	1,04,304	14
15	Sialkot ..	17,672	6,416	24,088	..	2,59,558	2,59,558	1,054	2,60,612	1,03,274	..	3,093	1,443	1,07,810	1,99,779	6,660	..	1,873	2,08,312	15
16	Gujranwala ..	15,124	1,456	16,580	..	2,31,524	2,31,524	400	2,31,924	1,92,211	..	4,451	3,688	2,00,350	87,275	2,115	..	6,168	95,58	16
17	Sheikhupura ..	27,340	882	28,222	..	2,23,163	2,23,163	6,448	2,29,611	2,04,589	1,700	2,903	3,353	2,12,545	1,07,982	1,224	..	2,916	1,12,122	17
RAWALPINDI DIVISION.																				
18	Gujrat ..	23,712	1,603	25,315	..	2,44,687	2,44,687	..	2,44,687	2,01,287	473	5,413	1,209	2,08,382	94,073	9,862	..	205	1,04,140	18
19	Shahpur ..	23,88	725	24,603	..	3,04,991	3,04,991	5,520	3,10,511	2,63,359	1,900	16,895	7,916	2,96,070	1,00,400	10,191	..	833	1,11,424	16
20	Jhelum ..	32,801	424	33,225	..	3,84,015	3,84,015	1,000	3,85,015	2,99,815	1,870	4,026	2,820	2,99,531	95,374	1,703	..	886	97,963	20
21	Rawalpindi ..	23,907	113	24,020	..	4,17,382	4,17,382	..	4,17,382	3,18,900	..	7,510	3,579	3,30,029	96,266	9,656	..	1,181	1,07,103	21
22	Attock ..	17,329	882	18,211	..	3,44,500	3,44,500	1,999	3,46,499	2,41,699	500	4,395	8,860	2,65,445	96,179	..	..	928	97,907	22
23	Mianwali ..	13,480	82	13,562	..	2,35,860	2,35,860	2,309	2,38,169	1,95,819	..	11,565	3,240	2,10,626	62,856	2,443	..	331	65,630	23
MULTAN DIVISION.																				
24	Montgomery ..	16,432	234	16,666	..	3,59,956	3,59,956	10,500	3,70,456	3,00,572	..	6,786	4,465	3,18,823	1,87,715	2,163	..	1,715	1,91,593	24
25	Lyallpur ..	71,597	83	72,420	..	3,12,377	3,12,377	11,920	3,24,297	4,53,204	..	3,893	4,388	4,61,485	2,02,659	4,905	..	1,907	2,09,471	25
26	Jhang ..	16,069	367	16,436	..	2,39,248	2,39,248	..	2,39,248	2,12,803	..	4,402	8,790	2,25,995	79,714	5,321	..	1,098	86,133	26
27	Multan ..	19,157	1,316	20,473	..	2,73,951	2,73,951	1,470	2,75,421	2,39,006	..	7,735	6,367	2,53,990	1,68,061	5,119	..	528	1,71,708	27
28	Muzaffargarh ..	6,322	19	6,341	..	1,98,163	1,98,163	1,000	1,99,163	1,77,452	582	3,254	3,026	1,83,732	71,912	5,433	..	561	78,106	28
29	Dera Ghazi Khan ..	2,391	3	2,394	..	2,77,031	2,77,031	1,291	2,78,322	2,32,193	2,480	4,221	3,499	2,42,393	51,264	2,063	..	285	54,212	29
Total for the year 1937-38.		6,42,321	27,118	6,69,439	..	76,19,492	76,19,492	3,390	76,90,882	63,97,259	21,530	1,78,456	1,30,463	67,27,798	31,62,845	1,55,570	43	50,599	33,69,066	
Total for the previous year.		6,16,312	27,170	6,43,482	..	76,15,074	76,15,074	51,190	76,66,264	64,86,165	29,250	1,70,501	1,71,634	68,57,550	30,91,622	1,63,810	23	50,278	33,05,733	

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, 1938—CONTINUED.

Serial No.	Name of District Board.	EXPENDITURE—CONTINUED.															Serial No.
		INCOME—CONTINUED.					2.—EDUCATION—CONCLUDED.						3.—MEDICAL.				
		II.—EDUCATION—CONCLD.			III.—MEDICAL.		F.—PUBLIC LIBRARIES, MUSEUMS, ETC.						A.—DICTION.				
		C.—MISCELLANEOUS.	D.—FEMALE EDUCATION.	TOTAL II.—EDUCATION.	A.—FEES.	B.—SALE OF MEDICINES.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	TOTAL F.—PUBLIC LIBRARIES, MUSEUMS, ETC.	G.—FEMALE EDUCATION.	TOTAL 2.—EDUCATION.	(1) & (2) Establishment and contingencies.	(3) Scholarship.	(4) Works.	TOTAL A.—DICTION.	
115	115(A)	116	117	118	119	120	121	122	122-A.	123	124	125	126	127	1		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
						AMBALA DIVISION.											
1	Hissar	1,661	8,381	2,15,641	26	1	671	..	671	11,973	2,92,729	153	107	..	260		
2	Rohtak	2,756	..	3,36,790	..	..	..	..	..	27,759	4,36,369	29	427	..	718
3	Gurgaon	592	17,256	2,86,754	..	..	..	..	..	22,018	3,64,370	2,871	..	..	629
4	Karnal	1,201	12,746	2,05,760	45	2	..	..	..	19,351	2,96,004	60	569	..	358
5	Ambala	560	..	1,99,022	50	..	180	..	..	..	2,67,868	358	..	..	19
6	Simla	43	..	77,734	..	..	..	..	..	4,624	6,111	19	..	..	..
						JULLUNDUR DIVISION.											
7	Kangra	404	..	3,70,861	..	70	..	720	..	..	4,58,734	180	15	..	195
8	Hoshiarpur	1,010	..	4,14,162	..	..	..	..	..	..	5,40,225	207	..	..	207
9	Jullundur	442	3	3,13,997	85	..	..	25	..	36,678	4,43,819	..	654	..	654
10	Ludhiana	1,268	..	3,08,781	..	..	..	..	25	40,103	3,85,645	129	..	..	129
11	Ferozapore	1,386	19,514	2,63,498	816	66	..	..	..	34,708	3,80,832	129	290	..	419
						LAHORE DIVISION.											
12	Lahore	615	..	2,81,274	..	..	..	..	..	2,150	12,303	3,82,915	51	..	..
13	Amritsar	435	18,245	2,90,869	..	..	..	..	..	..	31,274	3,71,392	..	235	235
14	Gurdaspur	1,168	..	2,85,116	..	..	..	..	..	..	17,583	3,87,199	119	50	169
15	Sialkot	14	..	2,99,176	..	..	..	348	..	..	35,666	3,91,147	126	450	576
16	Gujranwala	572	4	2,56,562	..	..	..	..	..	348	26,292	3,40,029	129	180	309
17	Sheikhupura	552	..	2,62,021	..	..	..	..	..	..	15,182	3,55,886	152	196	348
						RAWALPINDI DIVISION.											
18	Gujrat	2,099	..	2,76,105	..	82	..	200	..	200	16,198	3,60,176	240	216	456		
19	Shahpur	2,127	..	3,54,442	224	21	..	..	..	..	16,115	4,60,549	101	707	808
20	Jhelum	627	..	4,30,097	370	..	..	..	..	..	5,699	4,68,493	98	..	98
21	Rawalpindi	2,908	..	4,47,866	..	..	..	..	..	..	37,746	5,04,173	260	..	260
22	Attock	1,246	..	3,70,997	..	..	..	..	..	..	33,841	4,17,685	96	..	96
23	Mianwali	703	19,202	2,71,636	200	..	..	..	..	..	21,801	3,05,471	503	150	653
						MULTAN DIVISION.											
24	Montgomery	5,906	..	4,01,091	876	5	..	..	..	..	5,57,626	81	..	..	81
25	Lyallpur	771	..	4,44,880	..	9	..	1,350	..	1,350	8,17,301	330	118	..	448		
26	Jhang	1,296	..	2,63,316	71	..	..	30	..	30	3,90,440	122	..	..	184
27	Multan	369	..	2,96,243	24	..	..	500	..	500	4,33,014	102	501	..	603
28	Muzaffargarh	1,532	..	2,07,036	..	..	..	..	..	..	16,689	2,88,313	183	..	183
29	Dera Ghazi Khan	700	..	2,81,416	..	..	..	..	..	..	10,481	3,13,618	..	..	..
30	Total for the year 1937-38..	34,963	95,351	87,12,963	787	256	851	5,523	..	6,374	5,57,825	1,14,31,163	7,090	4,865	12,017		
	Total for the previous year ..	26,030	79,379	86,30,082	4,136	620	802	4,483	..	8,285	5,57,530	1,15,04,486	7,476	4,675	12,356		

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.							Serial No.	
		III—MEDICAL—CONCLUDED.							3—MEDICAL—CONCLUDED.								
		C.—CONTRIBUTIONS.					D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	B—HOSPITALS AND DISPENSARIES.				C.—Charges for lunatics.	D.—Charges for lepers.	E.—Anti-rabic treatment of paupers.		TOTAL—3.—MEDICAL.
		(1) From Government.		(2) Other contributions.	TOTAL C.—CONTRIBUTIONS.	TOTAL III.—MEDICAL.			(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	TOTAL B.—HOSPITALS AND DISPENSARIES.					
(a) For original works.	(b) Others.	(1) For original works.	(2) Others.				(1) & (2) Establishment and contingencies.	(3) Contributions.					(4) Works.	TOTAL B.—HOSPITALS AND DISPENSARIES.			
1	2	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																	
1	Hissar	..	59,329	59,329	1,030	60,359	275	60,634	76,150	8,665	5,405	90,220	5,305	..	45	95,830	1
2	Rohtak	..	27,458	29,458	1,34	30,492	124	30,616	53,608	19,085	6,846	79,539	1,138	..	10	81,405	2
3	Gurgaon	..	41,973	43,223	162	43,385	110	43,495	77,558	24,148	3,275	104,981	1,792	..	229	1,09,873	3
4	Karnal	..	31,503	32,253	..	32,253	167	32,420	72,575	1,500	4,458	78,533	3,721	..	86	82,969	4
5	Ambala	..	16,375	16,375	350	16,725	109	16,834	43,412	8,600	956	53,048	4,696	..	..	58,102	5
6	Simla	..	5,338	5,338	..	5,338	3	5,341	5,153	66	100	5,319	76	..	..	5,414	6
JULLUNDUR DIVISION.																	
7	Kangra	..	26,131	26,131	1,722	27,853	29	27,882	98,003	6,750	4,383	1,09,136	4,230	349	268	1,14,178	7
8	Hoshiarpur	..	17,522	17,522	622	18,144	104	18,248	92,770	1,175	2,120	96,065	6,928	50	158	1,03,358	8
9	Jullundur	..	25,991	25,991	..	25,991	39	26,030	47,004	16,486	1,650	65,140	4,913	..	14	70,771	9
10	Ludhiana	..	2,873	3,873	1,402	5,275	33	5,308	44,934	4,265	2,884	52,063	491	..	241	52,944	10
11	Ferozepore	..	52,500	52,500	288	52,788	3,238	57,988	1,20,470	14,023	6,598	1,41,091	6,884	100	48	1,48,542	11
LAHORE DIVISION.																	
12	Lahore	..	38,281	38,281	1,050	39,331	198	39,529	69,221	4,010	1,862	75,093	4,145	..	..	79,289	12
13	Amritsar	..	20,402	20,402	93	20,492	315	20,807	61,315	2,489	2,594	66,398	4,081	..	8	70,722	13
14	Gurdaspur	..	..	..	820	820	203	1,023	49,120	3,568	4,499	57,187	8,584	..	6	65,946	14
15	Sialkot	..	23,437	23,437	425	23,862	131	23,993	75,047	4,054	3,098	82,204	4,033	..	200	87,013	15
16	Gujranwala	..	20,503	20,503	467	20,970	22	20,992	47,389	10,526	2,978	60,893	4,756	50	100	66,108	16
17	Sheikhupura	..	7,189	7,189	1,998	9,187	414	9,601	64,578	3,841	4,008	72,427	3,259	..	..	76,034	17
RAWALPINDI DIVISION.																	
18	Gujrat	..	24,496	24,496	500	24,996	111	25,107	50,734	6,445	849	58,028	4,052	..	112	62,648	18
19	Shahpur	..	22,562	22,562	5,541	28,103	136	28,239	67,540	26,842	2,980	97,412	530	..	..	98,750	19
20	Jhelum	..	19,577	21,177	3,272	24,449	254	24,948	53,209	4,519	2,459	60,187	3,986	..	..	64,271	20
21	Rawalpindi	..	23,642	23,642	..	23,642	..	24,012	49,620	1,335	4,031	54,986	4,628	..	..	59,872	21
22	Attock	..	51,748	53,348	1,236	54,584	268	54,852	69,414	24,357	4,267	97,738	2,072	..	50	99,956	22
23	Mianwali	..	31,200	31,200	..	31,200	650	32,050	44,434	51	1,244	46,179	480	..	25	47,337	23
MULTAN DIVISION.																	
24	Montgo	..	53,265	53,265	..	53,265	78	53,343	78,127	8,940	3,553	90,620	5,010	..	..	97,111	24
25	Lyalpur	..	23,800	23,800	26,573	50,373	1,204	52,462	1,30,245	9,320	9,197	1,48,762	5,304	..	..	1,54,514	25
26	Jhang	..	28,437	29,087	25	29,112	114	29,226	68,946	6,741	5,151	80,838	240	..	..	81,262	26
27	Multan	..	27,457	27,457	961	28,418	249	28,738	85,411	9,860	9,801	1,03,142	..	..	..	1,05,745	27
28	Muzaffargarh	..	7,337	7,337	3,040	10,377	502	10,903	51,622	3,339	2,360	57,321	448	..	..	57,522	28
29	Dera Ghazi Khan	..	15,699	15,699	6,765	22,464	177	22,641	58,299	10,368	2,390	71,067	3,150	..	..	74,212	29
Total for the year 1937-38		..	8,850	7,46,025	7,54,875	59,373	8,14,248	497	8,27,788	19,06,108	2,45,523	1,05,996	22,57,627	98,935	549	1,600	23,70,728
Total for the previous year		..	8,700	7,06,433	7,15,133	48,631	7,63,764	10,103	7,78,623	19,21,576	2,40,850	1,54,388	23,16,814	92,491	465	1,958	24,24,084

Serial No.	Name of District Board.	INCOME—CONTD.				EXPENDITURE—CONTD.																														
		A.—SANITATION TAX.		B.—FEES.		C.—CONTRIBUTIONS.		A.—DIRECTION.		B.—VACCINATION—(1) AND (2) ESTABLISHMENT AND CONTINGENCIES.		C.—PLAQUE AND OTHER EPIDEMIC DISEASES, MENA AND CONTINGENCIES.		D.—SANITATION.																						
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.																			
1	Hissar	143		144		145		146		147		148		149		150		151		152		153		154		155		156		157		158				
2	Rohtak																																			
3	Gurgaon																																			
4	Karnal																																			
5	Ambala																																			
6	Simla																																			
7	Kangra																																			
8	Hoshiarpur																																			
9	Jullundur																																			
10	Ludhiana																																			
11	Ferozepore																																			
12	Lahore																																			
13	Amritsar																																			
14	Gurdaspur																																			
15	Sialkot																																			
16	Gujra & wala																																			
17	Sheikhpura																																			
18	Gujrat																																			
19	Shahpur																																			
20	Jhelum																																			
21	Rawalpindi																																			
22	Attock																																			
23	Manwall																																			
24	Montgomery																																			
25	Lyalpur																																			
26	Jhang																																			
27	Multan																																			
28	Muzaffargarh																																			
29	Dera Ghazi Khan																																			
Total for the year 1937-38		7,957		809		1,45,553		11,557		5,046		10,182		1,72,338		97,823		1,106		98,929		3,07,121		1,25,675		43,210		1,85,287		2,31,477		2,872		5,888		

Serial No. 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

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

IV.—PUBLIC HEALTH—CONCLUDED.

4.—PUBLIC HEALTH—CONCLUDED.

C.—CONTRIBUTIONS.—concl'd.

F.—MATERNITY AND CHILD WELFARE.

(2) Other contributions.

(1) Establishment.

(3) Works.

Serial No.	Name of District Board.	C.—CONTRIBUTIONS.—concl'd.						TOTAL IV.—PUBLIC HEALTH.	F.—MATERNITY AND CHILD WELFARE.										TOTAL 4.—PUBLIC HEALTH.	Serial No.	
		(a) For Sanitary original works.		(b) For maternity and child welfare.		Total (2) Other contribution.	TOTAL C.—CONTRIBUTIONS.		D.—MISCELLANEOUS.	(1) Establishment.					(3) Works.						
		Rs.	Rs.	Rs.	Rs.					Rs.	(a) Salary,	(b) Travelling allowance.	(c) Other allowance and honoria.	(d) Provident Fund contributions.	Total 1) Establishment.	(2) Contingencies.	(a) Original works.	(b) Repairs.			Total (3) Works.	TOTAL F.—MATERNITY AND CHILD WELFARE.
1	2	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	1	
AMBALA DIVISION.																					
1	Hissar	..	..	..	..	550	93	643	..	..	..	..	..	496	438	..	..	933	26,601	1
2	Rohtak	..	..	..	..	723	..	723	495	..	..	..	94	2,578	913	..	..	3,491	25,443	2
3	Gurgaon	..	..	..	..	678	10	2,880	2,484	..	..	..	..	..	1,248	..	..	1,248	21,138	3
4	Karnal	..	..	90	90	497	188	4,074	..	..	..	..	68	1,709	492	..	..	2,201	25,794	4
5	Amala	..	..	800	120	920	186	7,391	1,641	..	..	..	22	382	..	..	..	382	30,774	5
6	Simla	..	..	180	..	180	..	180	360	..	..	..	..	..	..	..	..	382	441	6
JULLUNDUR DIVISION.																					
7	Kangra	..	56	..	56	31,367	46	31,336	..	..	..	..	..	..	2,000	..	..	350	53,525	7
8	Hoshiarpur	..	..	20	20	1,06,440	126	1,06,566	..	..	..	..	..	680	350	..	..	1,404	1,29,976	8
9	Jullundur	..	..	..	..	333	..	333	680	..	..	..	58	1,502	296	..	..	1,798	22,185	9
10	Ludhiana	..	..	..	..	719	..	719	1,235	209	..	..	190	7,161	3,732	..	..	10,893	18,752	10
11	Ferozapore	..	..	..	..	3,010	370	3,380	6,961	10	..	..	..	..	..	..	..	2,684	32,597	11
LAHORE DIVISION.																					
12	Lahore	..	..	..	..	1,541	33	1,574	1,390	303	262	..	53	2,013	671	..	..	6,021	40,701	12
13	Amritsar	..	4,014	..	4,014	5,314	173	6,832	2,665	168	..	..	77	3,210	2,811	..	..	1,909	26,324	13
14	Gurdaspur	..	..	..	..	633	66	699	1,421	..	..	..	13	1,434	475	..	..	3,653	27,052	14
15	Sialkot	..	..	..	..	816	76	862	2,242	73	..	..	90	2,405	1,248	..	..	360	12,339	15
16	Gujranwala	..	..	..	..	450	..	796	..	..	..	..	..	250	..	..	..	250	15,956	16
17	Sheikhupura	..	..	..	..	1,391	127	1,518	250	..	..	..	..	..	..	..	..	..	..	17
RAWALPINDI DIVISION.																					
18	Gujrat	..	..	..	90	2,969	62	3,031	..	..	..	..	..	..	..	..	..	900	36,087	18
19	Shahpur	..	..	..	90	1,441	231	1,672	..	..	..	..	..	900	..	..	..	..	13,431	19
20	Jhelum	..	..	..	466	1,912	1,277	3,189	900	..	..	..	..	..	2,000	..	..	2,000	17,215	20
21	Rawalpindi	..	..	..	..	300	..	300	..	..	..	..	..	..	1,500	..	..	1,500	22,551	21
22	Attock	..	..	..	..	2,637	70	2,707	..	..	..	..	..	..	300	..	..	300	21,358	22
23	Mianwali	..	..	..	..	2,525	2,321	4,846	..	..	..	..	..	..	..	..	..	..	13,137	23
MULTAN DIVISION.																					
24	Montgomery	..	..	..	..	252	842	2,033	..	..	..	..	..	6,000	..	..	..	6,000	40,769	24
25	Lyalpur	..	..	..	850	1,409	64	1,475	1,310	20	..	..	..	1,330	1,139	..	..	2,469	32,644	25
26	Jhang	..	..	..	..	108	..	108	1,849	..	75	..	10	1,934	93	..	..	2,837	18,416	26
27	Multan	..	..	..	..	514	..	514	1,459	..	..	..	..	1,459	421	..	..	1,880	23,979	27
28	Muzaffargarh	..	..	..	..	2,780	134	3,010	..	..	..	..	..	..	1,546	..	..	1,546	16,481	28
29	Dera Ghazi Khan	..	..	..	306	666	71	1,041	1,056	40	..	..	34	1,130	1,144	..	..	2,274	15,389	29
Total for the year 1937-38.		4,536	1,830	626	6,992	1,79,330	7,402	1,95,498	28,698	828	337	709	30,572	30,711	..	..	..	61,283	8,30,358	
Total for the previous year		6,388	2,915	2,831	12,134	62,716	3,775	73,643	28,475	674	202	700	30,051	21,862	..	..	..	51,913	6,33,956	

22.—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.

		INCOME—CONTINUED.							EXPENDITURE—CONTINUED.								
		V.—VETERINARY AND STOCK-BREEDING.							5.—VETERINARY AND STOCK-BREEDING.								
		A.—VETERINARY HOSPITALS.							A.—VETERINARY HOSPITALS.								
Serial No.	Name of District Board.	(1) Fees and sale of medicines.	(2) Contributions.				(3) Miscellaneous.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.	Serial No.				
			(a) From Government.		(b) Others.	Total (2) Contributions.								(1) & (2) Establish-ment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.
			(i) Original works.	(ii) Others.														Total From Government.	(1) & (2) Establish-ment and Contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.
1	2	177	178	179	180	181	182	183	184	185	186	187	188	1			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
AMRALA DIVISION.																	
1	Hissar	169	..	..	..	1,135	1,135	34	1,338	11,346	..	1,220	12,566	1
2	Rohtak .. .. .	..	301	..	..	..	301	289	590	..	220	1,142	22,411	2
3	Gurgaon	82	12,021	..	12,021	..	12,021	578	12,681	21,049	..	14,023	30,467	3			
4	Karnal	434	379	..	379	550	929	80	1,443	16,444	..	1,969	19,737	4			
5	Ambala .. .. .	..	280	..	280	2,030	2,310	27	2,337	9,616	120	1,964	11,580	5		
6	Simla	142	..	2,200	2,200	..	2,200	..	2,342	2,666	..	100	2,766	6			
JULLUNDUR DIVISION.																	
7	Kangra	20	..	..	..	250	250	37	307	11,388	37	1,307	12,732	7
8	Hoshiarpur .. .. .	..	..	..	140	..	140	237	377	15,348	60	1,651	17,059	8
9	Jullundur	346	..	..	..	..	..	106	452	14,193	400	881	15,474	9
10	Ludhiana	83	140	..	140	145	285	20	388	10,318	..	260	10,598	10			
11	Ferozepore	172	269	..	269	160	419	136	729	21,592	..	2,372	23,964	11			
LAHORE DIVISION.																	
12	Lahore .. .. .	..	135	..	135	300	435	265	700	18,471	195	1,261	19,927	12		
13	Amritsar .. .. .	..	..	..	40	1,700	1,740	57	1,797	17,769	240	3,713	21,722	13
14	Gurdaspur .. .. .	..	..	..	..	210	210	113	444	14,309	..	1,979	16,288	14
15	Sialkot	121	..	..	..	3 0	633	76	808	11,86 2	52	1,128	13,042	15
16	Gujranwala	99	263	..	263	250	386	9	395	9,042	120	1,626	10,788	16			
17	Sheikhupura .. .. .	..	136	..	136	2,161	2,441	160	2,601	12,737	..	2,091	14,828	17		
RAWALPINDI DIVISION.																	
18	Gujrat	40	560	..	560	300	860	467	1,367	10,444	..	963	11,407	18			
19	Shahpur .. .. .	..	1,590	..	1,590	2,140	3,730	68	3,798	17,762	..	5,584	23,346	19		
20	Jhelum .. .. .	..	140	..	140	787	927	36	1,237	11,850	..	1,890	13,740	20		
21	Rawalpindi	1,608	..	..	..	..	..	..	1,608	8,803	..	1,091	9,894	21
22	Attock	6	560	..	560	1,495	2,055	3	2,064	9,426	..	1,632	11,058	22			
23	Mianwali .. .. .	..	268	..	268	..	263	43	311	12,087	..	944	13,031	23		
MULTAN DIVISION.																	
24	Montgomery .. .. .	..	..	..	..	400	400	343	743	20,176	..	1,196	21,372	24
25	Lyalpur	151	118	..	118	1,467	1,585	76	1,812	24,435	..	1,980	26,415	25			
26	Jhang .. .. .	..	255	..	255	..	255	187	442	11,172	..	1,367	12,539	26		
27	Multan .. .. .	..	671	..	671	1,255	1,926	14	2,071	19,569	..	2,672	22,274	27		
28	Muzaffargarh .. .. .	..	..	250	250	100	350	552	902	10,858	83	2,155	13,235	28	
29	Dera Ghazi Khan .. .. .	..	3,455	..	3,455	516	3,971	15	4,126	8,719	222	4,768	13,477	29		
Total for the year 1932-33.		3,747	21,821	2,630	24,451	17,711	42,162	4,301	50,210	4,01,119	1,749	64,869	4,67,737				
Total for the previous year		3,322	12,023	2,620	44,643	18,003	62,654	4,243	70,219	3,92,171	1,408	94,517	4,88,096				

V.—VETERINARY AND STOCK BREEDING—CONTINUED.

5.—VETERINARY AND STOCK-BREEDING—CONTINUED.

B.—HORSE AND MULE-BREEDING.

B.—HORSE AND MULE-BREEDING.

(2) Contributions.

(a) From Government.

Serial No.	Name of District Board.	(1) Stud fees.	(2) Contributions.				(3) Miscellaneous.	TOTAL B.—HORSE AND MULE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of stallions.	(4) Works.	TOTAL B.—HORSE AND MULE-BREEDING.	Serial No.	
			(i) For original works.	(ii) For purchase of stallions.	Total From Government.	(b) Others.								Total (2) Contributions.	197	198	199	200
		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	2,919	..	418	3,337	1
2	Rohtak ..	..	..	..	..	..	..	..	..	2,624	..	115	2759	2
3	Gurgaon ..	..	..	..	..	..	..	..	..	4,159	..	55	4,214	3
4	Karnal ..	..	..	..	..	..	..	..	..	6,003	..	124	6,129	4
5	Ambala ..	..	..	..	..	..	..	..	..	4,058	..	261	4,319	5
6	Simla ..	..	..	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.														
7	Kanara ..	..	..	..	..	..	..	..	..	..	..	..	..	7
8	Hoshiarpur ..	..	..	..	..	..	..	30	30	389	..	97	486	8
9	Jullundur ..	..	..	..	..	..	..	..	..	4,106	..	488	4,594	9
10	Ludhiana ..	..	..	..	..	..	..	..	..	3,608	..	107	3,715	10
11	Ferozepore ..	..	..	..	..	..	..	..	..	3,875	..	..	3,875	11
LAHORE DIVISION.														
12	Lehore ..	..	..	..	..	..	..	..	..	176	1,375	..	1,551	12
13	Amritsar ..	..	..	..	..	..	..	..	..	..	..	..	..	13
14	Gurdaspur ..	360	..	..	..	..	..	..	..	2,283	800	37	3,120	14
15	Sialkot ..	..	..	..	..	..	..	..	360	5,380	405	223	6,008	15
16	Gujranwala ..	..	..	..	..	..	..	..	..	4,056	..	183	4,239	16
17	Sheikhupura ..	..	..	..	..	..	..	..	..	2,800	400	279	3,529	17
RAWALPINDI DIVISION.														
18	Gujrat ..	..	..	..	..	..	..	..	..	3,675	525	60	4,260	18
19	Shahpur ..	..	..	..	..	..	..	..	..	..	..	..	..	19
20	Jhelum ..	..	..	175	175	..	175	..	175	2,131	750	..	2,881	20
21	Rawalpindi ..	..	..	..	..	..	..	..	..	1,208	..	472	6,680	21
22	Attock ..	..	..	..	..	..	..	45	45	1,961	300	28	2,289	22
23	Mianwali ..	..	..	..	..	..	..	..	..	3,492	..	..	3,492	23
MULTAN DIVISION.														
24	Montgomery ..	..	..	..	..	..	..	2	2	4,166	..	30	4,196	24
25	Lyalpur ..	..	..	..	..	..	..	..	..	3,483	1,000	126	4,609	25
26	Jhang ..	..	..	..	..	..	..	..	..	..	..	..	..	26
27	Multan ..	..	..	..	..	..	..	..	..	5,133	1,650	908	7,691	27
28	Muzaffargarh ..	..	..	..	..	..	..	..	..	4,890	700	219	5,809	28
29	Dera Ghazi Khan ..	..	..	..	..	..	..	11	11	3,463	170	59	3,692	29
Total for the year 1937-38.		360	..	175	175	..	175	89	624	95,105	8,848	4,954	1,08,977	
Total for the previous year		69	1,864	..	1,864	..	1,864	676	2,609	89,347	8,825	7,980	1,06,152	

FORM II.—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE 31ST DAY OF MARCH, 1938—CONTINUED.

Serial No.	Name of District Board	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.										Serial No.
		VI.—DISTRICT WORKS.				6.—DISTRICT WORKS.										
		A.—CONTRIBUTIONS.				A.—DIRECTION.					B.—ROADS.					
		(1) From Government.				(1) & (2) Establishment and contingencies.	(3) Works.	TOTAL A.—DIRECTION.	(1) Metalled.					Total (1) Metalled.		
(a) For maintenance of main roads.	(b) For Development of main roads.	(c) Others.	Total (1) From Government.	(a) Main roads.					(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.	
AMBALA DIVISION.																
1	Hissar ..	7,339	2,284	..	9,623	19,227	..	19,227	..	2,890	2,890	..	..	..	2,890	1
2	Rohtak ..	26,059	4,525	..	30,584	10,480	..	19,480	454	68,463	77,917	..	..	..	77,917	2
3	Gurgaon ..	8,373	3,960	..	12,333	15,601	255	15,856	8,791	16,143	24,934	..	..	..	24,934	3
4	Karnal ..	8,745	4,584	2,820	16,149	15,601	116	15,717	606	17,400	17,000	4,312	..	..	21,312	4
5	Ambala ..	23,731	..	..	23,731	14,532	1,004	15,536	..	54,513	54,513	..	10,084	10,084	64,597	5
6	Simla ..	575	..	..	575	2,655	..	2,655	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																
7	Kanara ..	7,411	12,140	..	19,551	17,904	104	18,008	..	29,882	2,007	..	11,674	11,674	41,981	7
8	Hoshiarpur ..	8,922	..	..	8,922	15,054	..	15,054	125	1,20,747	1,20,747	..	8,245	8,740	1,29,747	8
9	Jullundur ..	24,944	..	..	24,944	8,608	448	9,056	..	69,105	69,105	493	3,871	3,871	77,845	9
10	Ludhiana ..	32,877	..	639	33,516	12,464	..	12,464	..	18,621	18,621	..	..	..	1,04,462	10
11	Ferozapore ..	44,114	7,598	..	51,712	18,228	154	18,382	..	79,970	95,591	..	..	..	1,04,462	11
LAHORE DIVISION.																
12	Lahore ..	13,986	..	..	13,986	16,162	..	16,162	..	32,852	32,852	..	984	984	32,852	12
13	Amritsar ..	11,804	4,500	533	16,837	16,215	59	16,274	7,743	18,543	26,286	..	18,665	18,865	27,270	13
14	Gudaspur ..	9,734	2,760	..	12,494	18,276	96	18,372	..	..	..	..	6,239	6,239	19,772	14
15	Sialkot ..	5,566	5,849	..	11,415	24,193	..	24,193	9,214	4,319	13,533	..	808	808	1,003	15
16	Gujranwala ..	14,548	..	..	14,548	11,266	172	11,438	..	195	195	..	..	..	60,751	16
17	Sheikhpura ..	10,372	..	..	10,372	15,869	..	15,869	34,117	26,634	60,751	..	..	..	60,751	17
RAWALPINDI DIVISION.																
18	Gujrat ..	14,900	..	..	14,900	15,609	365	15,974	..	40,611	40,611	..	..	..	40,611	18
19	Shahpur ..	22,046	7,000	..	29,046	26,267	643	26,910	20,358	51,344	71,721	..	218	218	71,721	19
20	Jhelum ..	4,584	7,398	..	11,982	10,349	149	10,498	..	4,444	4,444	..	12,164	12,164	4,662	20
21	Rawalpindi ..	17,896	..	..	17,896	17,918	..	17,918	..	..	..	..	464	464	12,164	21
22	Attock ..	4,872	5,000	..	9,872	12,574	..	12,574	..	2,873	2,873	..	386	386	3,337	22
23	Mianwali ..	3,123	5,000	..	8,123	6,878	15	6,893	..	381	381	..	..	..	767	23
MULTAN DIVISION.																
24	Montgomery ..	21,714	..	..	21,714	21,206	..	21,206	42,763	56,821	99,584	..	..	..	99,584	24
25	Lyallpur ..	..	2,000	16,000	18,000	33,082	453	33,535	..	80,819	80,819	..	..	500	80,819	25
26	Jhang ..	12,016	..	..	12,016	10,302	..	10,302	15,617	7,694	23,311	..	..	..	23,311	26
27	Multan ..	16,474	..	4,742	21,216	29,438	..	29,438	74	38,940	38,114	7,600	8,688	6,188	54,302	27
28	Muzaffargarh ..	..	7,277	3,856	11,133	8,676	863	9,539	1,037	6,939	7,976	..	2,663	2,663	10,639	28
29	Dera Ghazi Khan ..	4,210	2,536	..	6,746	11,25	..	11,25	..	..	..	..	257	257	257	29
	Total for the year 1937-38.	3,81,005	84,411	28,500	4,94,006	4,62,350	886	4,68,236	1,67,520	8,31,661	9,99,161	8,595	5,767	1,07,953	1,13,720	10,97,578
	<i>Total for the previous year.</i>	<i>3,37,134</i>	<i>5,002</i>	<i>5,161</i>	<i>3,47,297</i>	<i>4,55,324</i>	<i>6,573</i>	<i>4,61,897</i>	<i>79,289</i>	<i>10,05,138</i>	<i>11,427</i>	<i>5,767</i>	<i>1,07,953</i>	<i>1,13,720</i>	<i>11,98,147</i>	

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.												Serial No.
		VI.—DISTRICT WORKS—CONCLUDED.					6.—DISTRICT WORKS—CONCLUDED.												
		A.—CONTRIBUTIONS—enclid.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	TOTAL VI.—DISTRICT WORKS.	B.—ROADS—concluded.						Total (2) Unmetalled.	(3) Interest on loans.	TOTAL B.—ROADS.	TOTAL 6.—DISTRICT WORKS.		
		(2) Other contributions on.	TOTAL A.—CONTRIBUTIONS.					(2) Unmetalled.			Total (2) Unmetalled.								
						(a) Main Roads.			(b) Other Roads.										
						(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	328	9,951	..	260	..	10,211	..	16,439	16,439	..	398	398	16,837	..	19,727	38,954	1	
2	Rohatak	..	30,584	..	..	..	30,584	..	7,629	7,629	..	2,722	2,722	10,351	..	88,268	1,07,748	2
3	Gurgaon	155	15,308	..	645	..	16,103	..	13,474	13,871	..	..	..	13,474	..	38,808	54,664	3
4	Karnal	450	13,779	..	633	..	14,412	12,149	13,554	2,703	..	6,644	6,644	32,247	..	55,645	70,723	4	
5	Ambala	5,655	29,384	..	912	..	30,268	..	10,292	10,292	..	..	..	10,292	..	74,889	90,425	5
6	Simla	..	575	..	..	..	575	..	..	..	..	539	539	539	..	539	3,194	6
JULLUNDUR DIVISION.																			
7	Kangra	573	20,124	..	589	..	20,713	15,138	27,279	42,417	1,226	18,393	19,619	62,036	..	62,036	80,044	7	
8	Hoshiarpur	2,997	11,919	..	517	..	1,436	..	14,044	14,044	..	7,902	7,902	21,946	..	63,027	78,681	8	
9	Jullundur	..	24,984	..	1,338	..	26,322	..	959	2,959	..	..	..	2,959	..	1,32,762	1,32,762	9
10	Ludhiana	2,156	35,432	..	122	..	35,554	390	1,625	2,015	6,716	..	6,716	8,731	..	86,576	90,040	10	
11	Ferozapore	1,200	52,912	192	804	..	53,908	..	8,653	8,653	..	3,646	3,646	12,299	..	112,761	1,31,143	11	
LAHORE DIVISION.																			
12	Lahore	544	14,530	..	134	..	14,664	..	10,830	10,830	..	5,590	5,590	16,420	..	49,272	65,434	12	
13	Amritsar	..	16,837	..	61	..	16,898	..	6,762	6,762	714	5,176	5,890	12,652	..	39,922	56,116	13	
14	Gurdaspur	..	12,494	..	292	..	12,786	7,796	15,881	23,677	2,700	11,567	14,267	37,944	..	66,809	89,855	14	
15	Sialkot	160	11,865	..	440	..	12,305	14,629	17,996	32,625	3,317	9,948	13,265	45,897	..	65,662	89,728	15	
16	Gujranwala	..	14,548	..	65	..	14,613	19,745	17,374	37,119	..	9,168	9,168	46,287	..	47,911	68,728	16	
17	Sheikhpura	539	10,911	..	310	..	11,221	988	12,439	13,427	2,095	4,305	6,490	59,847	..	80,378	95,447	17	
RAWALPINDI DIVISION.																			
18	Gujrat	..	14,900	..	9,387	..	24,287	..	2,181	29,181	..	..	..	27,181	..	69,792	85,766	18
19	Shahpur	1,164	30,210	..	13,909	..	44,119	..	31,242	31,281	..	15,991	15,991	49,523	8,244	1,11,297	1,38,207	19	
20	Jhelum	1,000	12,982	..	41,311	..	54,294	6,761	26,772	31,532	..	55,005	5,005	55,005	..	54,185	64,683	20	
21	Rawalpindi	..	17,896	..	35,411	..	53,307	..	..	..	..	7,135	7,135	27,073	..	67,169	85,037	21
22	Attock	245	10,117	..	4,086	..	14,203	4,835	10,915	15,800	..	1,834	7,530	9,756	..	27,073	39,997	22	
23	Mianwali	382	8,505	..	832	..	9,367	..	2,226	2,226	5,896	1,834	7,530	9,756	..	10,523	17,416	23	
MULTAN DIVISION.																			
24	Montgomery	..	21,714	..	890	..	22,604	..	28,319	28,319	..	..	..	28,319	..	1,27,903	1,49,199	24
25	Lyallpur	..	8,000	214	1,381	..	19,597	..	1,766	16,766	..	..	..	16,766	..	97,585	1,31,120	25
26	Jhang	..	12,016	..	41	..	12,057	..	19,721	19,721	613	18,428	19,041	55,443	..	44,449	64,761	26	
27	Multan	..	21,216	634	4,920	..	26,749	1,591	34,810	36,402	..	..	..	3,738	..	1,09,745	1,39,183	27
28	Muzaffargarh	..	11,133	..	58	..	11,191	14,307	16,431	30,738	..	..	..	..	..	41,377	49,905	28
29	Dera Ghazi Khan	..	6,740	..	..	..	7,214	5,131	17,115	22,45	..	..	..	..	..	30,590	42,913	29
Total for the year 1937-38		17,548	5,11,554	1,408	1,19,541	..	6,32,503	1,03,509	4,31,168	5,34,677	23,913	1,93,361	2,17,274	7,51,951	8,294	18,57,823	23,26,659		

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	VII.—EXTRAORDINARY INCOME.					EX- ORDINARY PENDING.	7—EXTRAORDINARY EXPENDITURE.				Serial No.
		ORDINARY INCOME.	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.—EXTRA ORDI- 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											1
2	Rohtak	5,31,511			5,000	5,000	5,31,782		1,000			2
3	Gurgaon	7,74,324					7,57,113					3
4	Karnal	6,07,934					6,48,529		11,500			4
5	Ambala	6,06,555					5,90,492	39,999				5
6	Simla	5,62,198					5,46,442		9,000			6
		94,304					84,204					7
JULLUNDUR DIVISION.												
7	Kangra	7,69,856	23,715			23,715	7,74,209					8
8	Hoshiarpur	9,57,044					9,76,905					9
9	Jullundur	7,37,952					7,31,238	39,683				10
10	Ludhiana	6,15,415					6,35,261					11
11	Ferozepore	8,63,977					8,59,298					12
LAHORE DIVISION.												
12	Lahore	6,95,283					6,48,237				7,500	13
13	Amritsar	6,83,794	7,500			7,500	6,37,588	7,500			39,996	14
14	Gurdaspur	6,35,125					6,32,823	39,996				15
15	Sialkot	7,40,661					7,09,306					16
16	Gujranwala	5,58,844					5,55,968				748	17
17	Sheikhupura	6,20,528					6,12,336	748				18
RAWALPINDI DIVISION.												
18	Gujrat	6,19,801					6,10,772				21,706	19
19	Shahpur	9,15,249					8,71,997		21,706			20
20	Jhelum	6,96,986					6,91,494					21
21	Rawalpindi	7,44,280					7,59,433					22
22	Attock	6,37,338					6,38,626					23
23	Mianwali	4,63,035					4,50,178					24
MULTAN DIVISION.												
24	Montgomery	10,08,146					10,03,962				2,00,000	25
25	Lyallpur	13,51,884					13,18,035	2,00,000				26
26	Jhang	5,76,981	21,689			21,689	5,64,625			5,000		27
27	Multan	9,18,939	2,194			2,194	8,63,779				4,750	28
28	Muzaffargarh	4,86,935					5,05,503	4,750			5,000	29
29	Dera Ghazi Khan	5,43,387					5,14,537	5,000				
	Total for the year 1937-38	2,00,13,396	55,098		5,000	60,098	1,97,24,663	3,37,676	52,206	5,000	3,94,882	
	Total for the previous year	1,98,02,101	82,194			82,194	1,96,19,037	1,44,864	50,160	1,000	1,96,024	

C 55

EXPENDITURE—CONTINUED.

INCOME—CONTINUED.

Serial No.	Name of District Board	VIII.—SUSPENSE ACCOUNTS.										S.—SUSPENSE ACCOUNTS.																			
		A.—STATIONERY AND PRINTING.					B.—STOCKS AND STORES.					TOTAL VIII.—SUSPENSE ACCOUNTS.					A.—STATIONERY AND PRINTING.					B.—STOCKS AND STORES.					TOTAL S.—SUSPENSE ACCOUNTS.				
		(1) General Deparments	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL A.—STATIONERY AND PRINTING.	(1) General Deparments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL B.—STOCKS AND STORES.	C.—ADVANCES AND DEPOSITS.	D.—AGENCY WORKS.	TOTAL VIII.—SUSPENSE ACCOUNTS.	A.—STATIONERY AND PRINTING.	B.—STOCKS AND STORES.	C.—ADVANCES AND DEPOSITS.	D.—AGENCY WORKS.	TOTAL S.—SUSPENSE ACCOUNTS.								
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.								
1	Hissar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	Gurgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	Karnal	174	20	..	77	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	Amhala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Jalandhar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11	Ferozepore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Amritsar	516	57	71	99	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Sialkot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	Gujranwala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18	Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19	Shahjor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Jhelum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21	Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Attock	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Lyallpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27	Multan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Ders Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for the year 1937-38.		690	77	71	176	8	146	1,168	98	202	66	25	12	21	424	8,07,898	320	5,194	8,18,4	687	8,24,645	2,073	4,35,954								
Total for the previous year.		653	50	78	222	11	258	1,272	379	139	56	2	17	20	583	3,65,484	2,468	4,29,476	3,795	2,073	4,35,954	2,073	4,35,954								

Serial No.	Name of District Board.	INCOME—CONCLUDED.				EXPENDITURE—CONCLUDED.				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.	FINANCIAL CONDITION, i.e., PERCENTAGE WHICH THE CLOSING BALANCE BEARS TO THE NET INCOME (10% OF THE NET INCOME BEING THE REQUISITE MINIMUM BALANCE.	TOTAL INVESTMENT.					
1	2	283	284	285	286	287	288	289	290	291	292	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
					AMBALA DIVISION.								
1	Hissar	5,36,511											1
2	Rohtak	7,74,324	85,104										2
3	Gurgaon	1,22,952	1,22,952	6,21,615	5,41,782	79,833	32.6	30,000	30,000	0 10 11	0 2 8		
4	Karnal	6,07,914	213,472**	8,97,276	7,57,163	1,40,113	39.65	..	..	1 1 4	0 4 0	
5	Ambala	6,07,911	70,024	8,21,386	6,60,261	1,61,125	73.41	88,900	23,000	0 14 9	0 4 0		
6	Simla	5,70,861	52,808*	6,77,935	6,31,059	46,876	12.69	79,999	..	0 13 1	0 4 6		
		94,304	5,503	6,23,669	5,56,711	66,958	24.7	..	5,000	0 15 2	0 5 6		
				99,807	84,204	15,603	78.9	..	..	6 2 9	0 2 8	
					JULLUNDUR DIVISION.								
7	Kangra	7,94,447											7
8	Hoshiarpur	23,302											8
9	Jullundur	9,57,044	1,03,604	8,17,749	7,79,403	38,346	25.66†	24,998	..	1 0 2	0 3 1		
10	Ludhiana	8,08,308	1,33,005	10,60,648	9,97,914	62,734	15.69	..	..	1 0 2	0 4 8	
11	Ferozepore	6,45,798	94,080	9,41,313	8,74,908	66,405	16.69	..	..	1 0 2	0 5 9	
		9,03,949	1,33,234	7,39,878	6,63,209	76,669	25.89	59,700	8,68‡	1 2 7	0 5 7		
				10,37,183	8,97,706	1,39,477	27.04	..	..	0 14 5	0 4 3	
					LAHORE DIVISION.								
12	Lahore	6,94,595											12
13	Amritsar	6,92,619	45,144										13
14	Gurdaspur	1,69,413		7,40,039	6,48,690	91,349	27.9	1,80,000	..	0 13 5	0 4 10		
15	Sialkot	6,49,262	1,10,756	8,62,032	6,47,248	2,14,784	63.88	94,373	..	0 13 7	0 4 6		
16	Gujranwala	7,43,862	93,217	7,60,018	6,74,462	85,556	25.12	51,996	..	0 11 11	0 4 7		
17	Sheikhpura	5,58,894	2,25,101	8,37,079	7,13,025	1,24,054	33.51	22,670	..	0 14 9	0 4 4		
		7,44,129	69,282§	7,83,995	5,55,968	2,28,027	87.5	1,000	..	0 14 7	0 5 2		
				8,13,411	7,39,829	73,582	20.05	1,10,000	..	1 2 3	0 7 3		
					RAWALPINDI DIVISION.								
18	Gujrat	6,22,324											18
19	Shahpur	9,18,805	44,758	6,67,084	6,13,409	53,675	17.54||	..	..	0 11 10	0 4 4	
20	Jhelum	7,00,305	1,51,377	10,70,182	8,97,786	1,72,396	34.61||	8,625	1,49,542	1 4 4	0 7 9		
21	Rawalpindi	14,128								1 6 6	0 3 4		
22	Attock	7,80,529	54,863	7,14,433	6,92,059	22,376	10.70||	20,650	..	1 6 6	0 3 4		
23	Mianwali	6,39,187	22,187	835,392	7,97,924	37,468	20.07||	97,600	..	1 8 7	0 2 7		
		4,63,285	13,680	6,61,374	6,38,626	22,748||	14.19||	..	..	1 3 6	0 3 1	
				4,76,965	4,60,428	26,537	22.88||	18,460	..	1 4 1	0 2 8		
					MULTAN DIVISION.								
24	Montgomery	10,08,499	3,28,004	13,36,503	10,05,631	3,30,872	59.5	99,950	..	1 1 1	0 7 4		
25	Lyalpur	16,16,157	563,837	21,79,994	17,85,714	3,94,280	37.28	..	..	1 8 5	0 10 6	
26	Jhang	6,02,700	1,04,064	7,07,664	5,64,625	1,43,039	51.52	2,40,033	..	1 0 5	0 5 8		
27	Multan	9,84,639	5,73,840	15,58,379	9,24,784	6,33,595	107.3	30,400	..	0 15 8	0 8 5		
28	Muzaffargarh	4,91,069	46,173	5,37,242	5,13,236	24,006	12.07	1,91,397	..	0 14 3	0 3 9		
29	Dera Ghazi Khan..	6,73,859	1,02,283	7,76,142	6,36,426	1,39,716	98.11	1,51,375	..	1 8 7	0 4 0		
	Total for the year 1937-38--	2,08,86,292	37,70,095	2,46,56,387	2,09,44,190	37,12,197	38.61	16,76,526	2,16,227	1 0 6	0 5 3		
	Total for the previous year ..	2,02,54,102	37,68,527	2,40,22,629	2,02,50,315	37,72,314	39.18	14,00,403	2,67,078	1 0 1	0 5 4		

*The difference of Rs. 262 as compared with the closing balance of the year 1936-37 is due to March final (193) accounts which are adjusted after the preparation of the annual accounts.

†Besides the closing balance of Rs. 38,446 the District Board has invested a sum of Rs. 24,998 in the Central Co-operative Bank Dharamsala making a total of Rs. 63,444.

‡The closing balance has been taken at a figure of actual cash balance on 31st March, 1937.. Rs. (1) 937

§Net income of the previous year. See appendix column 14.

||Rs. 7,345

Year	Month	Day	Time	Location	Activity	Remarks
1917	Jan	1	10:00	...	...	...
1917	Jan	2	10:00	...	...	...
1917	Jan	3	10:00	...	...	...
1917	Jan	4	10:00	...	...	...
1917	Jan	5	10:00	...	...	...
1917	Jan	6	10:00	...	...	...
1917	Jan	7	10:00	...	...	...
1917	Jan	8	10:00	...	...	...
1917	Jan	9	10:00	...	...	...
1917	Jan	10	10:00	...	...	...
1917	Jan	11	10:00	...	...	...
1917	Jan	12	10:00	...	...	...
1917	Jan	13	10:00	...	...	...
1917	Jan	14	10:00	...	...	...
1917	Jan	15	10:00	...	...	...
1917	Jan	16	10:00	...	...	...
1917	Jan	17	10:00	...	...	...
1917	Jan	18	10:00	...	...	...
1917	Jan	19	10:00	...	...	...
1917	Jan	20	10:00	...	...	...
1917	Jan	21	10:00	...	...	...
1917	Jan	22	10:00	...	...	...
1917	Jan	23	10:00	...	...	...
1917	Jan	24	10:00	...	...	...
1917	Jan	25	10:00	...	...	...
1917	Jan	26	10:00	...	...	...
1917	Jan	27	10:00	...	...	...
1917	Jan	28	10:00	...	...	...
1917	Jan	29	10:00	...	...	...
1917	Jan	30	10:00	...	...	...
1917	Jan	31	10:00	...	...	...

APPENDICES.

APPENDIX I.—Statement showing the financial position of the District Boards in the Punjab, for the year 1937-38.

APPENDIX II.—Abstract of Form No. II of the District Board Returns for the year 1937-38 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.

APPENDIX I.

THE STATEMENT SHOWING THE FINANCIAL POSITION OF DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR 1937-38.

Serial No.	Name of District Boards.	Net income of the previous year.	Total income.	Opening balance.	Total of columns 3 and 4.	Total expenditure.	Closing balance.	Total grants.	Total loans.	Sales or maturity of investment.	Suspense account.	Total of columns 8 to 11.	Net income (excluding column 12).	Requisite minimum (i. e. 10 per cent of the net income of the previous year.	Serial No.
1	2	2-A	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.															
1	Hissar	2,54,214	5,36,511	85,104	6,21,615	5,41,782	79,833	2,91,673	..	..	..	2,91,673	2,44,838	25,421	
2	Rohtak	3,24,992	7,74,324	1,22,952	8,97,276	7,57,163	1,40,113	4,02,583	..	18,395	..	4,20,978	3,53,346	32,499	2
3	Gurgaon	2,62,369	6,07,914	2,13,472	8,21,386	6,60,261	1,61,125	3,88,457	..	..	-20	3,88,437	2,19,477	26,237	3
4	Karnal	3,89,049	6,07,911	70,024	6,77,935	6,31,059	46,876	2,37,235	..	..	1,356	2,38,591	3,09,320	38,905	4
5	Ambala	2,72,132	5,70,861	52,808	6,23,669	5,56,711	66,958	2,91,711	..	..	8,663	3,00,374	2,70,487	27,213	5
6	Simla	14,245	94,304	5,503	99,807	84,204	15,603	74,536	..	..	..	74,536	19,768	1,424	6
JULLUNDUR DIVISION.															
7	Kangra	2,51,586	7,94,447	23,302	8,17,749	7,79,403	*38,346	5,22,683	..	23,715	976	5,47,374	2,47,073	25,159	7
8	Hoshiarpur	4,02,442	9,57,044	1,03,604	10,60,648	9,97,914	62,734	5,57,094	..	..	..	5,57,094	3,99,950	40,244	8
9	Jullundur	3,98,100	8,08,308	1,33,005	9,41,313	8,74,908	66,405	3,39,091	..	1,221	70,356	4,10,668	3,97,640	39,810	9
10	Ludhiana	3,11,216	6,45,798	94,080	7,39,878	6,63,209	76,669	3,19,323	..	..	30,383	3,49,706	2,96,092	31,121	10
11	Ferozepore	5,36,101	9,03,949	1,33,234	10,37,183	8,97,706	1,39,477	3,48,179	..	..	39,972	3,88,151	5,15,798	53,610	11

LAHORE DIVISION.

12	Lahore	..	..	2,89,835	6,94,895	45,144	7,40,039	6,48,690	91,349	3,66,808	..	..	-388	3,66,420	3,28,475	28,983	12
13	Amritsar	..	..	3,46,140	6,92,619	1,69,413	8,62,032	6,47,248	2,14,784	3,47,757	..	7,500	1,145	3,56,402	3,36,217	34,614	13
14	Gurdaspur	..	..	3,55,222	6,49,262	1,10,756	7,60,018	6,74,462	85,556	2,94,910	..	..	14,137	3,08,747	3,40,515	35,522	14
15	Sialkot	..	..	3,43,410	7,43,862	93,217	8,37,079	7,13,025	1,24,054	3,70,492	..	..	3,201	3,73,693	3,70,169	34,341	15
16	Gujranwala	..	..	2,77,496	5,58,894	2,25,101	7,83,995	5,55,968	2,28,027	2,98,252	..	..	50	2,98,302	2,60,592	27,749	16
17	Sheikhupura	..	..	3,65,791	7,44,129	61,937(A)	8,06,065(B)	7,39,829(C)	65,793(D)	2,53,541	..	..	1,23,601	3,77,142	3,66,987	36,579	17

RAWALPINDI DIVISION.

18	Gujrat	..	..	3,05,989	6,22,326	44,758	6,67,084	6,13,409	53,675	3,23,507	..	..	2,525	3,26,032	2,96,294	30,588	18
19	Shahpur	..	..	4,97,993	9,18,805	1,51,377	10,70,182	8,97,786	1,72,396	4,06,689	..	..	3,556	4,10,245	5,08,590	40,799	19
20	Jhelum	..	..	2,69,030	7,00,305	14,128	7,14,433	6,92,059	22,374	4,73,457	..	..	3,319	4,76,776	2,23,529	20,903	20
21	Rawalpindi	..	..	1,86,632	7,80,529	54,863	8,35,392	7,97,924	37,468	5,42,876	..	..	36,249	5,79,125	2,01,404	18,663	21
22	Attock	..	..	1,60,256	6,39,187	22,187	6,61,374	6,38,626	22,748	4,73,949	..	..	1,849	4,75,798	1,63,389	16,025	22
23	Mianwali	..	..	1,15,957	4,63,285	13,680	4,76,965	4,50,428	26,537	3,56,581	..	..	250	3,56,831	1,06,454	11,595	23

MULTAN DIVISION.

24	Montgomery	..	..	5,56,221	10,08,499	3,28,004	13,36,503	10,05,631	3,30,872	4,46,087	..	..	353	4,46,440	4,62,059	56,200	24
25	Lyallpur	..	..	10,57,640	16,16,157	5,63,837	21,79,994	17,85,714	3,94,280	3,95,664	..	..	2,64,273	6,9,937	9,56,220	1,5,764	25
26	Jhang	..	..	2,77,631	6,02,700	1,04,964	7,07,664	5,64,625	1,43,039	3,05,739	..	21,689	4,080	3,31,508	2,71,192	27,119	26
27	Multan	..	..	5,91,994	9,84,539	5,73,840	15,58,379	9,24,784	6,33,595	3,27,495	..	2,194	63,406	3,93,095	5,9,444	59,114	27
28	Muzaffargarh	..	..	1,98,914	4,91,069	46,173	5,37,242	5,13,236	24,006	2,46,577	..	..	4,134	2,50,811	2,40,258	2,402	28
29	Dera Ghazi Khan	..	..	1,42,292	6,73,859	1,02,283	7,76,142	6,36,426	1,39,716	3,74,169	..	..	1,30,772	5,01,641	1,72,218	17,222	29
Total for the year 1937-38				96,27,709	2,08,86,292	37,70,095	2,46,56,387	2,09,44,190	37,12,197	1,03,73,915	..	74,714	8,07	112,56,527	96,29,765	9,62,771	
Total for the year 1936-37				99,39,427	2,02,54,102	37,68,527	2,40,22,629	2,02,50,315	37,72,314	1,01,71,675	..	84,911	3,69,807	1,06,26,393	96,27,769	9,93,942	

*Besides the closing balance of Rs. 38,446, District Board has invested a sum of Rs. 24,998 in the Central Co-operative Bank, Dharamsala.
 (A) Excluding outstanding cheques amounting to Rs. 7,345.
 (B) " " " " " " 7,345
 (C) " " " " " " 556.
 (D) " " " " " " 6,789.

APPENDIX II.

Abstract of Form No. II of the District Board Returns for the year 1937-38 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.

<i>Income.</i>		<i>Expenditure.</i>	
	Rs.		Rs.
Provincial rate ..	66,22,001	Education ..	1,12,82,935
Civil Works ..	14,21,284	Civil Works ..	32,34,362
Other Sources ..	1,28,43,007	Sanitation, Hospitals, etc.	29,15,655
		Debt and Miscellaneous ..	85,61,238
Total Income ..	2,08,86,292	Total Expenditure..	2,02,44,190



