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REPORT

ON THE WORKING OF

DISTRICT BOARDS

IN THE

PUNJAB

DURING THE YEAR

1939-40.

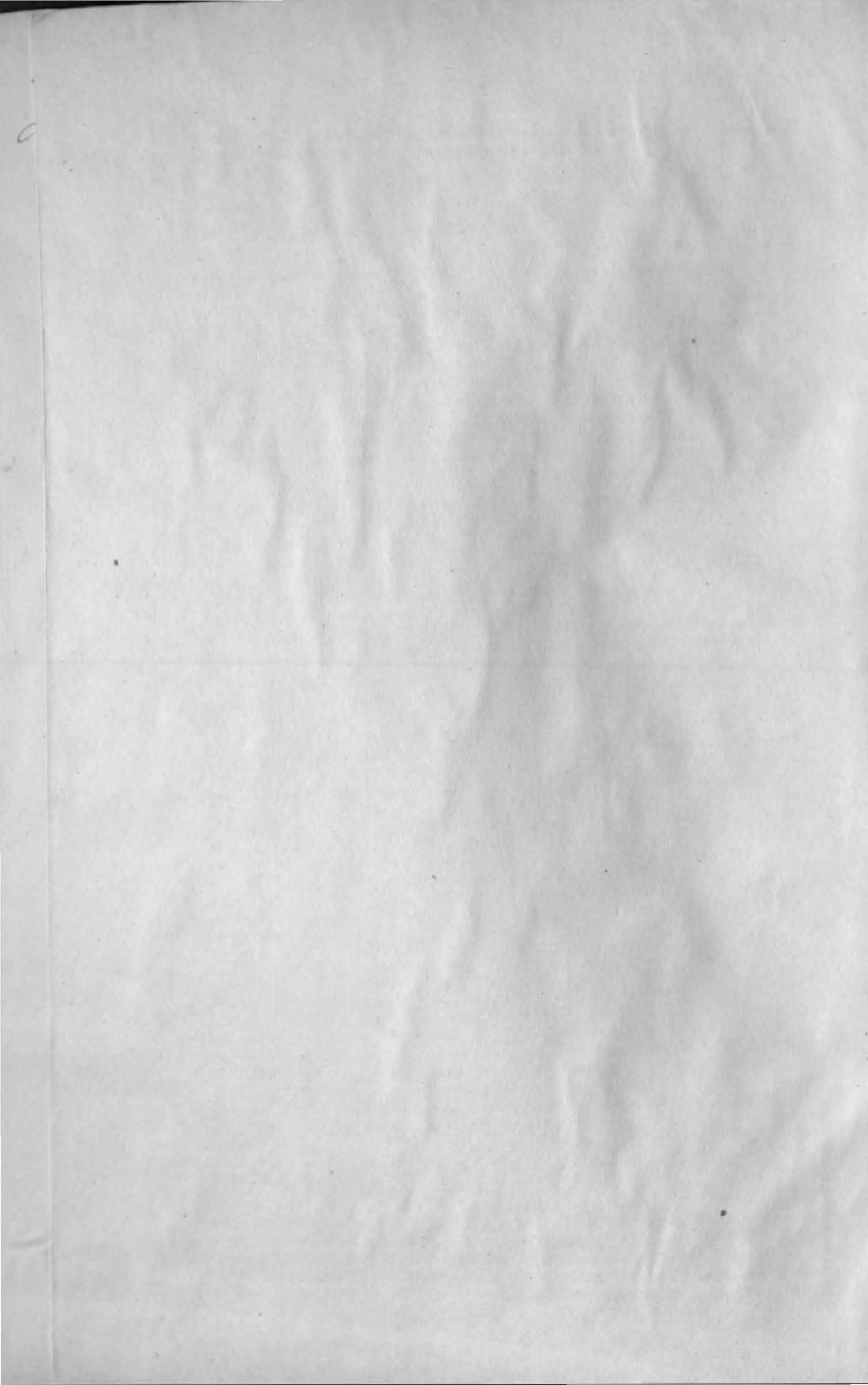
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Lahore :
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1941.

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E. 50
1939-40

Proceedings of the Punjab Government in the Local Government (Boards) Department.

No. 2636-Bds.-41/34086, dated the 24th June, 1941.

READ :—

Reports of Commissioners and Deputy Commissioners on the working of District Boards for the year 1939-40.

Constitution.
THE total number of members of District Boards remained 1,203 (the same as in the previous year) of whom 864 were elected and 339 appointed including 136 appointed ex-officio. The number of ex-officio members was reduced further by four during the year. The District Boards of Rohtak, Gujrat and Gujranwala continued to have elected non-official Chairmen, but the District Board of Multan which had a non-official Chairman for some years resolved in favour of an official Chairman to be appointed by Government. The attendance of members at meetings was generally satisfactory, the average percentage being 82. The system of sub-committees helped considerably in the disposal of complicated matters, thereby saving the time of the plenary bodies to an appreciable extent.

Elections.
2. General elections of three Boards, namely, Karnal, Lahore and Montgomery, were held during the year and only about half the seats were contested. The elections did not arouse much interest in the Montgomery district where only 9 contests took place and 42 per cent of the votes were polled. Elsewhere a certain amount of keenness and enthusiasm was evinced by the electorate; but on the whole members try to settle matters amongst themselves and save the expenses of a fight. It is a matter for satisfaction that no untoward incident or corrupt practice was reported in connection with the elections.

Finance.
3. The total income of all District Boards, excluding the opening balance rose from 222.4 lakhs in the preceding year to 239.1 lakhs. The increase is due mainly to an increase of 17 lakhs in Government grants for relief of famine which continued to afflict the south-eastern districts of the province. It was remarked last year that a decrease of 5 lakhs had occurred in the ordinary income; the position has remained unchanged and a further fall has been arrested. The cost of collecting Haisayat-tax in the Ambala division is somewhat high compared with income, and the arrears everywhere are considerable. It has, however, to be remembered that conditions in Hissar, Rohtak and Gurgaon districts of this division have been abnormal owing to the scarcity that has been prevailing there for some time. The financial position of Lyallpur District Board has not shown any improvement, though it still continues to be the richest Board in the Province.

4. The total expenditure increased from 227.2 lakhs to 241.5 lakhs, the increase this year again being mainly due to famine relief operations in the Hissar district. The neighbouring District Board of Rohtak had to impose a cut of 5 per cent on the salaries of its employees to reduce expenditure, but conditions are expected to improve when the suspended local rate amounting to 1 lakh is recovered. The similar cut of 7½ per cent imposed by the District Board of Hoshiarpur reported last year still continues. There appears to be scant justification for the continuance of this cut, especially as there has been increase in the other recurring expenditure of the Board. It should find it possible to explore other avenues for reducing expenditure and increasing income. However on the whole the finances of District Boards are sound.

Education.
5. The Boards spent 116.2 lakhs, i. e., about 62 per cent of their ordinary income on education. This sum includes substantial grants by Government amounting to 76.5 lakhs; 9½ lakhs were received from fees. Government view with considerable satisfaction the increasing attention

which District Boards are paying to female education, expenditure on which this year has gone up from 6.35 lakhs to 6.53 lakhs. The campaign against illiteracy is also slowly but steadily gathering headway. Both indicate the growing sense of responsibility which members feel towards the needs of their constituents.

Almost all District Boards have continued to give such facilities as grant of fees concessions and scholarships to children of depressed classes and have contributed generously towards the purchase of books and writing materials for them. At a few places teachers belonging to the depressed classes have also been appointed which is a step in the right direction. Another satisfying feature is that District Boards are now becoming alive to the importance of medical inspection of school children.

6. The year was comparatively free from infectious diseases and this is reflected in the expenditure on public health showing an all-round decrease, except on vaccination, from 9.17 lakhs to 8.49 lakhs. Only a few deaths occurred from cholera and no case of plague was reported. In spite of widespread vigorous vaccination campaigns, smallpox has not yet disappeared from the Province and broke out in epidemic form in the Gurgaon district and to a lesser extent in the Montgomery district. In all, it took a toll of over four thousand lives, about 50 per cent being children. Famine conditions in the south-eastern districts lowered the resistance of people to disease and accounted for more than the usual number of deaths, but on the whole public health remained satisfactory throughout the year.

7. As reported last year, the effective help given by District Boards to Government departments in the cause of rural reconstruction continues and is producing good results. Efforts were made to improve the sanitation of rural areas by health propaganda through *safai* weeks, magic lantern lectures, rural fairs, etc., and active encouragement was given in the form of prizes to villagers. A sum of 2½ lakhs was also allotted by Government out of the Special Development Fund for sanitary works in villages such as the paving and drainage of village, streets construction of proper platforms and parapets for wells, etc., to be carried out through the agency of District Boards. The villagers have made equal contribution in money, labour or materials and this betokens their eagerness to improve the conditions under which they live.

8. The number of veterinary and outlying dispensaries is increasing. One-day cattle fairs and shows which are frequently held give impetus to cattle breeding. To check foot-and-mouth disease in cattle, a considerable number of footbaths were constructed. The continuance of famine in Hissar, however, proved a serious setback to the Haryana breed of cattle and Government had to make a generous provision of fodder for saving the breed from destruction. Subsidies in equal shares were also given by the Rohtak District Board and Government to a large number of selected cows. The failure of the monsoon resulted in heavy mortality among sheep and goats in the Thal areas in the western part of the Province. Dhanni Cattle Breeding scheme which is in force in almost all the districts in the Rawalpindi division, is, however, giving good results and proving profitable to the breeders. Buffalo and camel breeding is also receiving the attention of some District Boards.

9. During the year under report Government contributed 3.08 lakhs compared with 3.63 lakhs in the previous year for the maintenance and development of roads. The expenditure incurred by District Boards also decreased correspondingly from 18.5 lakhs to 17 lakhs. Government hope that Boards will give increased attention to means of communication in the areas subject to their authority and improve the conditions of roads so that they may stand modern heavy traffic. Famine

appears to have been a blessing in disguise so far as road communications in the Hissar, Rohtak and Gurgaon districts are concerned where several unmetalled roads were made by famine labour. The monopoly system with regard to ' bus traffic ' is in force in some District Boards and they are earning considerable profit from this source.

10. Government are pleased to note that on the whole District Boards have worked well and made fair progress during the year under report. No doubt, District Boards in the Ambala division suffered again on account of a complete failure of the monsoon resulting in severe famine conditions and heavy arrears of taxes, but generally speaking the financial position of the Boards remained satisfactory. It is, however, a matter for regret that there has been no improvement in the recovery of taxes, particularly haisayat and profession taxes.

In conclusion, Government associate themselves with the appreciation expressed by Commissioners and Deputy Commissioners of the good work done by non-official Chairmen, Vice-Chairmen and members of the District Boards.

Order.—Ordered that copies of this review be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab, the Accountant-General, Punjab, the Secretary to Government, Punjab, Public Works Department, Buildings and Roads Branch, and the Secretary to Government, Punjab, Electricity and Industries Departments, and be submitted to the Government of India, Department of Education, Health and Lands.

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

By order of the Punjab Government,
SAIDULLAH KHAN,
Secretary to Government, Punjab,
Medical and Local Government Departments.

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monopoly system with regard to bus traffic is in force in some District
Boards and they are earning considerable profit from this source.

10) Government are pleased to note that on the whole District
Boards have worked well and made fair prog-
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that the Board in the Punjab Division, and in other parts of the
country, have worked in general in accordance with the conditions
of the Board's charter, but generally speaking the financial position
of the Board remained satisfactory. It is, however, a matter for regret
that there has been no improvement in the recovery of taxes, particu-
larly land and profession taxes.

In conclusion, Government associate themselves with the apprecia-
tion expressed by Commissioners and Deputy Commissioners of the good
work done by the District Boards, the Chairman and members of the
District Board.

Order - Other District Boards of the Punjab be forwarded to all Com-
missioners of Districts and Deputy Commissioners in the Punjab, the
Secretary to Government, Punjab, the Secretary to Government, Punjab,
Public Works Department, Punjab, the Punjab Branch, and the
Secretary to Government, Punjab, Industries and Fisheries Depart-
ment, and be forwarded to the Government of India, Department of
Education, Health and Labour.

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

Secretary to Government, Punjab,
SADULLAH KHAN,
Secretary to Government, Punjab,
Secretary to Government, Punjab.

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REPORT

Revised List of Agents for the sale of Punjab Government Publications.

IN EUROPE AND AMERICA.

The High Commissioner for India, Publications Branch, India House, Aldwych, London, W. C. 2 or through any Bookseller.*

Abbotabad—

The English Book Stores, opposite Empire Talkies, Abbotabad.

Allahabad—

The "Kitabistan," 17-A, City Road, Allahabad.

Amritsar—

The "Qaumi Daler" and Union Press, Amritsar.*

Baroda—

Messrs. B. Parikh and Company, Booksellers and Publishers, Narsinghji Road, Baroda.

Bombay—

The New Book Co., "Kitab Mahal," 188-90, Hornby Road, Bombay.

Messrs. D. B. Taraporwala Sons and Co., "Kitab Mahal," 190, Hornby Road, Bombay.

Calcutta—

The Book Company, Ltd., College Square, Calcutta.

Messrs. Chatterjee and Company, Booksellers, 3 Bacharam Chatterji Lane, P. O., Hathokhal, Calcutta.

Messrs. Thacker Spink and Company, Limited, Post Box No. 54, Calcutta.

Messrs. N. W. Newman and Company, Limited, 3, Old Court House Street, Post Box. No. 76, Calcutta.

Messrs. R. Cambray and Company, 11-A., Halder Lane, Bow Bazar, Calcutta.

Cawnpore—

Messrs. Sampson William and Company, Booksellers, 127-B., The Mall, Cawnpore.

Delhi—

Messrs. R. S. Tomara and Sons, Publishers, Oriental and Foreign and Booksellers, Opposite Fort Gate, Delhi.

Messrs. J. M. Jaina Brothers, Booksellers, Mori Gate, Post Box No. 76, Delhi.

Ferozepore—

The English Book Depôt, Wazir Ali Buildings, Ferozepore.

Jodhpur—

Messrs. R. S. Mathur and Company Chaturvillas, Paota, Civil Lines, Jodhpur (Rajputana).

Lahore—

The Mufid-i-Am Press, Lahore.

The Commercial Book Company, Brandreth Road, Lahore.*

The Students Own Agency, Anarkali, Lahore.*

The Punjab Law Book Mart, Mohan Lal Road, Lahore.*

The University Book Agency, Katcheri Road, Lahore.*

The Lahore Law Depôt, Katchery Road, Lahore.*

The Minerva Book Shop, Anarkali Street, Lahore.*

Messrs. Rama Krishna and Sons, Anarkali, Lahore.*

The Punjab Law Book Depôt, Sutar Mandi, Lahore.*

The Punjab Religious Book Society, Lahore.*

Lyallpur—

The Lyall Book Depot, Opposite Civil Hospital, Lyallpur.

Madras—

The City Book Company, Post Box No. 283, Madras.

Patna—

The Lakshmi Trading Co., Padri-ki-Haveli, Patna City.

Peshawar—

Lala Faqir Chand Marwah, Bookseller, Peshawar Cantonment.

Rawalpindi—

Messrs. J. Ray and Sons, Booksellers, Edwards Road, Rawalpindi.

The "Civil and Military Gazette," Limited, Edwards Road, Rawalpindi.

Sialkot—

Messrs. Malik and Sons, News Agents, Booksellers and Stationers, Commercial Buildings, Railway Road, Sialkot City.

Abstracts of Forms Nos I and I-A of the District Board Returns for
 the year 1938-40

I—Area under the jurisdiction of District Boards

Population within District Boards limits	40,78,819
Particulars regarding Chairman of District Boards—	
Elected non-officials	2
Elected officials	40
Appointed non-officials	111
Appointed officials	91
Average number of Members of District Boards—	
As-officials	170
Appointed	216
Elected	202
Of whom—	
Official	181
Non-official	1,007

STATISTICS

I-A—Average number of meetings held by District Boards—

Total number	207
Number of meetings which were adjourned	8
Number of meetings which were adjourned—	
on account of absence of members	2
on account of other reasons	6
Average percentage of officials present at each meeting	31
Average percentage of all members present at each meeting	22

*Approximate

Abstracts of Forms Nos. I and I-A of the District Board Returns for the year 1939-40.

I.—Area under the jurisdiction of District Boards	..	9,488,052
Population within District Boards' limits	..	(square miles) 20,235,619
Particulars regarding Chairmen of District Boards—		
Elected non-officials	.. .. .	9
Elected officials	.. .. .	Nil.
Appointed non-officials	.. .. .	Nil.
Appointed officials	.. .. .	26
Aggregate number of Members of District Boards—		
<i>Ex-officio</i>	.. .. .	136
Appointed	.. .. .	208
Elected	.. .. .	864
Of these—		
Officials	.. .. .	186
Non-officials	.. .. .	1,067
Europeans and Anglo-Indians	.. .. .	21
Indians	.. .. .	1,192
I-A.—Aggregate number of meetings held by District Boards—		
Total number of meetings held	.. .. .	237
Number of meetings which proved abortive for want of a quorum	.. .. .	Nil.
Number of meetings which were adjourned	.. .. .	8
Average percentage of non-officials present at each meeting	.. .. .	82*
Average percentage of officials present at each meeting	.. .. .	81*
Average percentage of all members present at each meeting	.. .. .	82*

*Approximately.

Abstract of Form II of the District Board Returns for the year 1939-40.

A.—Income.

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

No.	Particulars.	Total for the year 1939-40.	Total for the year 1938-39.
		Rs.	Rs.
I	General Departments—		
	A.—General—		
	Unearmarked contribution from Government	12,98,551	12,22,761
	Other items	1,91,043	1,89,670
	B.—Taxes—		
	Local rate	56,54,161	56,92,431
	Profession or Hasiyat Tax	5,01,252	5,48,521
	Other taxes	35,826	32,294
	C.—Fees (other than fees from institutions)	3,73,234	3,81,962
	D.—Income under other Acts—		
	Stage Carriages Act	48,635	62,502
	Cattle Trespass Act	1,13,219	1,26,203
	Northern India Ferries Act	1,67,769	2,23,892
	E.—Income from Boards Properties	5,19,881	5,61,394
	Total	89,03,571	90,41,630
II	Education—		
	A.—Fees	9,37,196	9,06,696
	B.—Contributions—		
	From Government	76,54,940	76,27,542
	From others	50,549	50,968
	C.—Miscellaneous	29,034	29,987
	D.—Female Education	1,40,433	1,12,134
	Total	88,12,152	87,27,307
III	Medical—		
	A.—Fees	5,846	3,951
	B.—Sale of Medicines	665	230
	C.—Contributions—		
	From Government	7,49,951	7,78,054
	From others	52,296	53,924
	D.—Miscellaneous	10,578	7,503
	Total	8,19,334	8,43,662
IV	Public Health—		
	A.—Sanitation Tax	9,837	5,155
	B.—Fees	854	842
	C.—Contributions—		
	From Government	3,15,383	2,30,370
	From others	9,763	11,811
	D.—Miscellaneous	4,009	6,008
	Total	3,39,846	2,54,186
V	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals—		
	Contributions from Government	45,900	32,036
	Other sources	25,822	25,838
	B.—Horse and Mule-Breeding—		
	Contributions from Government	157	..
	Other sources	1,480	1,349
	C.—Cattle-Breeding—		
	Contributions from Government	71,780	66,760
	Other sources	9,827	9,908
	D.—Sheep and Goat-Breeding—	183	84
	Total	1,55,149	1,35,975
VI	District Works—		
	A.—Contributions—		
	From Government	3,08,793	3,63,050
	From others	53,733	52,973
	B.—Commission on Agency Works	1,334	412
	C.—Miscellaneous	1,05,007	83,475
	Loans for Roads .. .. .	..	..
	Total	4,68,867	4,99,910
	Total Ordinary Income	1,94,98,919	1,95,02,670
VII	Extraordinary Income—		
	A.—Sale of Investments	2,55,982	1,57,386
	B.—Loans other than for Roads	30,000	..
	C.—Grants for Famine Relief	33,84,295	16,83,000
	Total	36,70,277	18,40,386
VIII	Suspense Accounts—		
	A.—Stationery and Printing	2,215	2,428
	B.—Stocks and Stores	202	440
	C.—Advances and Deposits	7,10,775	9,02,817
	D.—Agency Works	37,199	357
	Total	7,50,391	9,06,042
	Total Income	2,39,19,587	2,22,49,098
	Opening Balance	32,30,408	37,10,957
	Grand Total	2,71,49,995	2,59,60,055
	Total Investments	16,04,981	16,38,822
	Total Debts outstanding at the end of the year under report	1,67,888	1,38,633
	Incidence of income per head of population	1-2-10	1-1-7
	Incidence of taxation per head of population	0-4-10	0-3-4

Abstract of Form II of the District Board Returns for the year 1939-40.

B.—Expenditure.

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

No.	Particulars.	Total for the year 1939-40.	Total for the year 1938-39.
		Rs.	Rs.
1	General Departments—		
	A.—General	7,88,908	8,15,389
	B.—Collection of Taxes	1,87,238	1,72,318
	C.—Collection of Fees	1,84,007	1,82,207
	D.—Administration of other Acts—		
	Stage Carriages Act	16,365	14,907
	Cattle Trespass Act	1,04,467	1,07,200
	Northern India Ferries Act	22,984	23,174
	E.—Board Properties	5,26,915	5,54,789
	F.—Miscellaneous Unclassified Charges	81,518	1,12,963
	Total	19,12,402	19,82,977
2	Education—		
	A.—Inspection	2,39,319	2,25,166
	B.—Colleges	8,758	11,898
	C.—High Schools	5,66,229	5,83,149
	D.—Middle Schools	67,08,398	67,65,692
	E.—Primary Schools	34,46,951	34,23,243
	F.—Public Libraries, Museums, etc.	4,021	5,828
	G.—Female Education	6,52,986	6,35,716
	Total	1,16,26,662	1,16,60,692
3	Medical—		
	A.—Direction	11,688	13,046
	B.—Hospitals and Dispensaries	22,70,395	23,01,553
	C.—Charges for Lunatics	96,653	98,614
	D.—Charges for Lepers	849	354
	E.—Anti-rabic treatment of paupers	279	1,065
	Total	23,79,864	24,14,632
4	Public Health—		
	A.—Direction	1,32,938	1,33,695
	B.—Vaccination	3,13,139	3,03,745
	C.—Plague and other Epidemics	1,10,437	1,59,036
	D.—Sanitation	2,26,669	2,53,197
	E.—Burning and burial of paupers	3,392	3,373
	F.—Maternity and Child Welfare	62,424	64,129
	Total	8,48,999	9,17,175
5	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals	5,21,227	5,07,123
	B.—Horse and Mule-Breeding	1,1,096	1,11,467
	C.—Cattle-Breeding	1,81,207	1,80,540
	D.—Sheep and Goat-Breeding	1,561	1,562
	Total	8,16,091	8,00,692
6	District Works—		
	A.—Direction	4,75,580	4,72,291
	B.—Roads—		
	Metalled	9,13,631	10,21,937
	Unmetalled	7,95,388	8,38,481
	Interest on loans	6,041	7,196
	Total	21,90,640	23,39,905
	Total Ordinary Expenditure	1,97,74,658	2,01,06,073
7	Extraordinary Expenditure—		
	A.—Purchase of Investments	2,50,087	1,36,006
	B.—Repayment of loans	35,459	69,304
	C.—Famine Relief	33,98,874	16,01,091
	Total	36,84,420	18,06,401
8	Suspense Accounts—		
	A.—Stationery and Printing	5,427	5,477
	B.—Stocks and Stores		
	C.—Advances and Deposits	6,55,901	8,09,811
	D.—Agency Works	35,010	386
	Total	6,96,338	8,15,674
	Total Expenditure	2,41,55,416	2,27,28,148
	Closing Balance	29,95,062*	32,31,907
	Grand Total	2,71,50,478	2,59,60,055

*Added Rs. 483 on account of some adjustment.

FORM I.—STATEMENT SHOWING THE CONSTITUTION OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING THE 31st MARCH

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.								
					Elected non-official.	Elected official.	Appointed non-official.	Appointed official.	Ex-officio.	Appointed.	Elected.	Total.	Official.	Non-official.	Europeans and Anglo-Indians.	Indians.	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	1
AMBALA DIVISION.																	
1	Hissar		5,184.08*	783,275	..	..	..	1	4	6	34	44	4	40	1	43	1
2	Rohtak		2,248.00	714,140	1	..	..	..	5	6	33	44	5	39	..	44	2
3	Gurgaon		2,218.00	657,022	..	..	..	1	6	7	36	49	6	43	..	49	3
4	Karnal		3,146.47	744,224	..	..	..	1	5	5	35	45	5	40	..	45	4
5	Ambala		†1,866.18	602,155	..	..	..	1	4	6	32	42	4	38	..	42	5
6	Simla		80.94	15,268	..	..	..	1	1	..	..	1	1	..	1	..	6
JULLUNDUR DIVISION.																	
7	Kangra		9,978	786,800	..	..	..	1	5	5	34	44	5	39	2	42	7
8	Hoshiarpur		2,211.03	953,657	..	..	..	1	5	7	37	49	5	44	1	48	8
9	Jullundur		1,342.13	798,461	..	..	..	1	5	5	34	44	5	39	1	43	9
10	Ludhiana		1,394.72	555,900	..	..	..	1	5	5	30	40	5	35	..	40	10
11	Ferozepore		4,063.64	1,001,712	..	..	..	1	6	7	37	50	6	44	..	50	11
LAHORE DIVISION.																	
12	Lahore		2,601.82	828,983	..	..	..	1	4	8	36	48	4	44	1	47	12
13	Amritsar		1,542.05	814,104‡	..	..	..	1	4	6	30	40	4	36	2	38	13
14	Gurdaspur		1,823.20	872,905	..	..	..	1	6	6	36	48	6	42	2	46	14
15	Sialkot		1,569.70	806,519	..	..	..	1	5	6	32	43	5	38	1	42	15
16	Gujranwala		2,300.83	609,092	1	..	..	..	3	8	30	41	3	38	..	41	16
17	Sheikhupura		‡2,302.00†	642,996‡	..	..	..	1	4	5	27	36	4	32	..	36	17
RAWALPINDI DIVISION.																	
18	Gujrat		2,264.97	842,661	1	..	..	..	4	4	36	44	4	40	..	44	18
19	Shahpur		4,804.31	7,37,703	..	..	..	1	5	10	28	43	5	38	1	42	19
20	Jhelum		2,743.00	498,203	..	..	..	1	4	5	27	36	4	32	..	36	20
21	Rawalpindi		2,049.79	507,938	..	..	..	1	4	5	27	36	4	32	1	35	21
22	Attock		4,177.70	524,348	..	..	..	1	5	5	32	42	5	37	2	40	22
23	Mianwali		5,368.70	1,68,249	..	..	..	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		3,371.86	587,870	..	..	..	1	3	7	30	40	3	37	..	40	26
27	Multan		5,607.00	1,001,421	..	..	..	1	6	10	34	50	6	44	2	48	27
28	Muzaffargarh		5,561.73||	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	2	40	29
Total for the year 1939-40.			94,880.52	20,235,619	3	..	..	26	136	203	864	1,203	136	1,067	21	1,182	
Total for the previous year.			94,893.47	20,246,478	3	..	..	25	140	199	864	1,203	140	1,063	20	1,183	

*The increase is due to quadrennial attestation and measurement.

†The decrease is due to consolidation of holdings and quadrennial attestation.

‡Excludes the population of N. A. C., Chheherta.

§Difference in area and population is due to the transfer of certain villages to Lahore Municipality and Muridke Mandi N. A. C.

||The difference is due to quadrennial revision of Jamabandis.

FORM I.A.—STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB HELD DURING THE YEAR 1939-40, 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	..	5,184.08	783,275	7	..	..	93	79	92	1
2	Rohtak	..	2,248.00	714,140	6	..	..	93	68	91	2
3	Gurgaon	..	2,218.00	657,022	7	..	..	91	94	91	3
4	Karnal	..	3,146.47	744,224	10	..	..	90	70	87	4
5	Ambala	..	1,866.18	602,155	7	..	..	85	75	84	5
6	Simla	..	80.94	15,268	..	..	..	..	..	..	6
JULLUNDUR DIVISION.											
7	Kangra	..	9,978	786,800	6	..	..	87	80	86	7
8	Hoshiarpur	..	2,211.03	953,657	10	..	..	84	82	84	8
9	Jullundur	..	1,342.13	798,461	12	..	..	84	88	94	9
10	Ludhiana	..	1,394.72	555,900	19	..	6	79	85	80	10
11	Ferozepore	..	4,063.64	1,001,712	13	..	..	80	80	81	11
LAHORE DIVISION.											
12	Lahore	..	2,601.82	828,983	8	..	..	86	92	84	12
13	Amritsar	..	1,542.05	814,104*	8	..	..	84	94	85	13
14	Gurdaspur	..	1,823.20	872,905	5	..	..	88	83	88	14
15	Sialkot	..	1,569.70	806,519	10	..	2	91	66	88	15
16	Gujranwala	..	2,300.83	609,092	10	..	..	78	70	77	16
17	Sheikhupura	..	2,302.00†	642,996†	4	..	..	94	100	94	17
RAWALPINDI DIVISION.											
18	Gujrat	..	2,264.97	842,661	8	..	..	62	84	82	18
19	Shahpur	..	4,804.31	723,703	12	..	..	65	68	66	19
20	Jhelum	..	2,743.00	498,203	7	..	..	77	89	78	20
21	Rawalpindi	..	2,049.79	507,938	8	..	..	86	66	84	21
22	Attock	..	4,177.70	524,348	5	..	..	68	88	71	22
23	Mirpur	..	5,368.70	368,249	6	..	..	77	89	79	23
MULTAN DIVISION.											
24	Montgomery	..	4,250	942,973	14	..	..	69	80	71	24
25	Lyalpur	..	2,378.23	1,059,730	8	..	..	89	81	88	25
26	Jhang	..	3,371.96	587,870	6	..	..	70	100	72	26
27	Multan	..	5,607	1,001,421	7	..	..	78	73	77	27
28	Muzaffargarh	..	5,561.73	552,265	7	..	..	81	78	81	28
29	Dera Ghazi Khan	..	5,430.54	439,045	7	..	..	65	88	68	29
Total for the year 1939-40.			94,880.52	20,235,619	237	..	8	82	81	82	
Total for the previous year.			94,839.47	20,246,478	235	..	6	82	76	81	

*Exclude the population of No fixed Area Committee Chheherta.
†Difference in area and population is due to the transfer of certain villages to Lahore Municipality and Muridke Mandi Committee.

Notice

INCOME.

I.—GENERAL DEPARTMENTS.

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	Hissar	29,550	900	..	5,791	36,241
2	Rohtak	27,545	1,200	..	1,797	30,542
3	Gurgaon	51,920	3,567	..	4,153	59,640
4	Karnal	59,088	928	..	666	60,682
5	Ambala	51,163	..	314	9,153	60,630
6	Simla	3,400	2,304	..	1,166	6,870
7	Kangra	1,42,814	1,249	..	656	1,44,719
8	Hoshiarpur	44,436	17	..	5,527	49,980
9	Jullundur	45,069	538	..	1,038	46,645
10	Ludhiana	18,028	827	..	245	19,120
11	Ferozepore	1,07,080	8,872	..	1,303	1,17,255
12	Lahore	52,730	4,875	..	989	58,594
13	Amritsar	49,785	1,380	1	1,926	55,039
14	Gurdaspur	30,008	1,733	..	1,724	33,465
15	Sialkot	72,704	409	..	4,995	78,103
16	Gujranwala	30,004	5,035	..	4,906	39,945
17	Sheikhpura	..	4,294	..	463	4,757
18	Gujrat	33,920	429	..	3,942	38,291
19	Shahpur	22,000	18,808	..	1,107	41,915
20	Jhelum	41,627	266	..	2,243	44,136
21	Rawalpindi	77,656	6,186	..	5,514	89,356
22	Attock	58,532	7,577	..	499	66,608
23	Mianwali	46,712	438	..	128	47,278
24	Montgomery	57,580	17,579	..	1,312	76,471
25	Lyallpur	..	6,532	..	6,903	13,435
26	Jhang	27,000	1,324	..	4,319	30,673
27	Multan	..	7,794	..	433	8,227
28	Muzaffargarh	65,200	5,207	58	387	70,852
29	Dera Ghazi Khan	55,000	2,830	..	2,200	60,120
Total for the year 1939-40.		12,98,551	1,13,098	2,320	75,625	14,89,594
Total for the previous year		12,22,761	1,12,330	5,268	72,072	14,12,431

EXPENDITURE.

I.—GENERAL DEPARTMENTS.

A.—GENERAL.

Serial No.	(1) & (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fee.	(6) Election charges.	(7) Interest on loans other than for roads.	(8) Works.	TOTAL A.—GENERAL.		
									Rs.	Rs.
AMBALA DIVISION.										
1	20,622	3,181	34	..	61	..	1,182	25,080		
2	18,762	5,380	115	1,977	725	..	419	27,378		
3	18,710	4,537	72	1,625	600	..	49	25,593		
4	19,962	5,128	40	1,679	3,071	..	812	30,692		
5	26,983	3,817	151	1,310	998	..	..	33,259
6	2,523	..	..	202	..	..	..	2,725
JULLUNDUR DIVISION.										
7	26,571	4,017	91	1,904	914	..	93	33,590		
8	15,966	3,549	1,050	3,422	104	..	213	24,304		
9	16,989	4,728	1,170	1,818	1,803	..	1,975	28,573		
10	16,771	2,481	230	1,315	..	..	252	21,040
11	28,654	6,309	1,264	2,150	2,367	..	550	41,294		
LAHORE DIVISION.										
12	22,988	3,738	467	2,698	2,892	..	810	33,593		
13	29,861	3,329	449	1,973	16	..	768	36,396		
14	12,434	1,993	699	1,573	165	..	162	17,126		
15	27,023	2,771	698	1,683	4,043	..	327	36,546		
16	18,915	2,944	1,672	1,567	..	..	12,114	37,212
17	17,837	1,656	518	1,834	23	..	326	22,194		
RAWALPINDI DIVISION.										
18	14,059	3,353	509	1,242	21	..	..	19,184
19	28,914	1,928	..	2,306	91	8,916	..	42,203		
20	13,407	3,448	583	1,682	13	..	48	19,457		
21	20,512	2,980	42	3,011	1,105	..	747	28,397		
22	10,116	1,495	379	1,700	29	..	56	13,775		
23	7,089	519	158	1,536	..	..	129	9,431
MULTAN DIVISION.										
24	20,772	2,614	1,300	1,781	3,710	..	302	30,479		
25	37,385	5,671	140	5,261	407	..	942	49,806		
26	15,108	2,467	867	1,712	7	..	639	20,800		
27	31,033	6,082	57	2,048	45	..	444	39,709		
28	16,768	2,663	162	706	288	..	99	20,686		
29	14,666	1,663	110	1,576	46	..	317	18,378		
Total for the year 1939-40.		14,89,594	5,71,400	94,441	13,027	53,291	23,634	8,916	24,199	7,88,908
Total for the previous year		14,12,431	5,60,998	1,02,411	12,575	52,145	25,924	33,405	27,931	8,15,389

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, 1940—CONTINUED.

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.					
		(2) Other 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.	(2) Fairs and shows.			TOTAL C.—COLLECTION OF FEES.					
(1) Local rate.	(a) Profession tax.	(b) Hasiyat tax.	(c) Tax on sheep and goats.	(d) Tax on carts.	(e) Dhundu bund tax.	Total (2) Other taxes.	TOTAL B.—TAXES.								(3) Works.	(a) & (b) Establishment and contingencies.	(c) Works.		Total (2) Fairs and shows.	(3) Other fees.			
1	2	16	17	17(a)	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.	R.	
AMBALA DIVISION*																							
1	Hissar	43,802	..	6,134	..	..	..	6,134	49,936	..	36,697	36,697	1,668	..	1,668	..	5,747	105	5,852	..	5,852
2	Rohtak	1,65,343	19,506	36	..	..	..	19,602	1,84,945	..	30,667	30,667	7,482	..	7,482	..	6,672	493	7,165	..	7,165
3	Gurgaon	1,69,414	18,553	..	..	..	..	18,553	1,87,967	..	1,266	1,266	6,006	..	6,006	..	24	..	24	..	24
4	Karnal	1,80,533	..	31,489	..	..	..	31,489	2,12,022	151	7,709	7,860	6,995	..	6,995	81	5,562	1,093	6,655	..	6,736
5	Ambala	1,74,117	..	15,458	..	..	..	15,458	1,89,575	1,070	2,007	3,077	8,425	..	8,425	6	3,761	..	3,761	..	3,761
6	Simla	2,570	..	..	..	..	..	..	2,570	..	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																							
7	Kangra	1,30,281	17,717	..	8,143	..	..	25,860	1,56,141	..	881	881	3,730	..	3,730	..	2,198	..	2,198	..	2,198
8	Hoshiarpur	2,35,897	32,738	..	..	..	..	32,738	2,68,625	..	1,000	1,000	8,392	..	8,392	..	3,584	..	3,584	..	3,584
9	Jullundur	2,44,761	46,216	..	..	..	..	46,216	2,90,977	113	3,678	3,791	11,293	702	1,993	..	1,280	..	1,280	..	1,280
10	Ludhiana	1,81,529	16,862	..	..	..	..	16,862	1,98,391	..	22,536	22,586	6,600	..	6,600	..	5,059	..	5,059	..	5,059
11	Ferozepore	2,39,659	26,674	..	..	..	..	26,674	2,66,333	49	42,259	42,308	8,782	..	8,782	..	8,508	..	8,508	..	8,508
LAHORE DIVISION.																							
12	Lahore	1,99,695	42,758	..	..	..	..	42,758	2,42,453	..	4,232	4,232	12,826	..	12,826	..	6,787	..	6,787	..	6,787
13	Amritsar	1,98,721	20,023	..	..	..	..	20,023	2,18,744	..	7,512	7,512	6,195	..	6,195	..	3,610	10,274	13,884	..	13,884
14	Gurdaspur	2,30,502	..	6,736	..	..	..	6,736	2,37,238	..	3,077	3,077	5,583	..	5,583	..	2,893	..	2,893	..	2,893
15	Sialkot	1,95,337	2,566	*377	..	1,323	..	4,266	1,99,603	108	35,742	35,850	5,418	17	5,435	..	10,032	1,497	11,529	..	11,529		
16	Gujranwala	1,94,359	7,149	..	..	..	..	7,149	2,01,508	..	13,927	13,927	3,972	..	3,972	..	4,435	..	4,435	..	4,435
17	Sheikhupura	2,55,217	10,074	..	..	..	..	10,074	2,65,291	..	9,064	9,064	5,301	..	5,301	..	3,030	503	3,533	..	3,533
RAWALPINDI DIVISION.																							
18	Gujrat	2,22,850	..	7,296	..	5,615	..	12,911	2,35,761	7	1,375	1,382	3,594	..	3,594	165	5,307	..	5,307	..	5,472		
19	Shahpur	3,11,312	..	28,540	..	9,251	..	37,791	3,49,103	842	8,808	9,650	9,342	..	9,342	1,260	8,264	821	9,085	..	10,345		
20	Jhelum	84,697	9,765	1,807	..	290	..	11,862	96,559	376	3,098	3,474	3,730	..	3,730	432	4,673	260	4,933	..	5,365		
21	Rawalpindi	83,265	..	..	..	..	..	83,265	660	..	17,225	17,885	1,188	..	1,188	527	8,573	..	8,573	..	9,100
22	Attock	91,705	8,914	..	..	..	..	8,914	1,00,619	602	12,725	13,327	7,735	..	7,735	737	1,853	..	1,853	..	2,590
23	Mianwali	48,003	..	11,903	..	..	..	11,903	59,906	1,966	1,966	2,852	..	2,852	3,653	10	689	..	699	..	4,352
MULTAN DIVISION.																							
24	Montgomery	3,49,542	..	4,521	7,217	..	..	11,738	3,61,280	760	5,501	6,261	12,419	..	12,419	640	7,194	297	7,491	..	8,140
25	Lyallpur	5,47,052	31,325	25,948	..	..	..	31,325	5,78,377	86	77,073	77,159	12,900	..	12,900	..	24,791	2,093	26,884	..	26,884
26	Jhang	2,11,232	..	..	..	..	..	25,948	237,180	3,292	950	4,242	7,837	..	7,837	3,631	3,747	935	4,682	..	8,313
27	Multan	4,66,691	37,344	..	..	..	..	38,881	495,572	646	47	693	9,375	..	9,375	758	1,636	22	1,658	..	2,316
28	Muzaffargarh	1,18,490	11,666	..	2,096	..	354	14,116	132,06	9,103	933	10,096	1,311	..	1,311	9,019	458	..	458	..	9,477		
29	Dera Ghazi Khan	87,585	..	7,107	..	..	..	7,107	94,692	1,390	1,914	3,304	5,585	..	5,585	1,141	3,278	..	3,278	..	4,419
Total for the year 1939-40.		56,54,161	3,53,900	1,47,352	17,456	16,833	1,537	5,37,078	61,91,239	21,281	3,51,953	3,73,234	1,86,519	719	1,87,238	22,059	1,42,866	19,082	1,61,948	..	1,84,007		
Total for the previous year.		56,92,431	3,41,492	2,07,029	13,556	18,473	265	5,80,315	62,32,246	23,618	3,58,344	3,81,932	1,77,307	11	1,72,318	20,216	1,44,319	17,663	1,61,982	..	1,82,207		

INCOME—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

I.—GENERAL DEPARTMENTS—CONTINUED.

D.—INCOME UNDER OTHER ACTS.

D.—ADMINISTRATION OF OTHER ACTS.

Serial No.	Name of District Board.	I.—GENERAL DEPARTMENTS—CONTINUED.							I.—GENERAL DEPARTMENTS—CONTINUED.										Serial No.	
		D.—INCOME UNDER OTHER ACTS.							D.—ADMINISTRATION OF OTHER ACTS.											
		(1) Stage Carriages Act			(2) Cattle Trespass Act.				India Northern Ferries Act.	TOTAL D.—INCOME UNDER OTHER ACTS.	(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.				TOTAL D.—ADMINISTRATION OF OTHER ACTS.
(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) and (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	..	20	..	20	..	6,553	6,553	140	6,713	..	..	..	4,418	189	4,607	..	..	..	4,607	1
2	Rohtak	..	2,910	323	3,233	..	3,980	3,980	3,880	11,093	1,171	..	1,171	2,916	249	3,165	..	..	..	4,336	2
3	Gurgaon	..	453	..	453	..	7,442	7,442	3,920	11,815	112	..	112	5,446	809	6,255	..	..	..	6,367	3
4	Karnal	..	236	..	236	..	7,340	7,340	5,440	13,016	21	..	21	4,602	688	5,290	982	..	982	6,293	4
5	Ambala	..	854	7	861	..	4,270	4,270	2,819	7,950	1	..	1	3,969	336	4,305	6	..	6	4,312	5
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	48	500	548	..	..	..	548	6

JULLUNDUR DIVISION.

7	Kangra	..	22	..	22	..	..	..	1	23	..	..	..	2,956	487	3,443	2,635	3,677	6,312	9,755	7
8	Hoshiarpur	..	4611	6	467	..	6,870	6,870	22,700	30,037	539	..	539	2,641	648	3,289	742	66	808	4,636	8
9	Jullundur	..	1,125	462	1,587	..	1,681	1,681	1,876	5,144	20	..	20	1,634	25	1,659	1,205	..	1,205	2,884	9
10	Ludhiana	..	3,209	15	3,224	..	3,150	3,150	2,180	8,974	5	..	5	2,558	81	2,639	606	..	606	3,250	10
11	Ferozepore	..	6,073	351	6,424	..	..	..	7	6,431	1,062	1,833	2,896	4,062	88	4,090	985	..	985	7,970	11

LAHORE DIVISION.

12	Lahore	..	4,721	629	5,350	..	3,250	3,250	15,700	24,300	1,934	..	1,934	2,628	293	2,921	1,784	64	1,848	6,703	12	
13	Amritsar	..	6,422	343	6,765	..	3,430	3,430	9,564	19,759	3,760	..	3,760	2,404	179	2,583	1,095	..	1,095	7,438	13	
14	Gurdaspur	..	1,116	595	1,711	..	760	5,355	6,980	14,806	..	..	..	3,215	834	4,049	..	..	..	4,049	14
15	Sialkot	..	11	..	11	3,200	3,200	4,838	8,049	198	304	502	2,402	152	2,554	806	..	806	3,862	15
16	Gujranwala	..	2,448	503	2,951	..	3,811	3,811	2,244	9,006	800	..	800	2,699	273	2,972	984	..	984	4,756	16	
17	Sheikhupura	..	681	..	681	..	4,161	4,161	1,021	5,853	254	..	254	2,077	162	2,239	..	..	..	2,493	17

RAWALPINDI DIVISION.

18	Gujrat	..	2,291	10	2,301	..	..	..	..	2,301	1,868	..	1,868	1,298	716	2,014	..	..	..	3,882	18
19	Shahpur	..	5,624	..	5,624	..	4,001	4,001	5,781	14,776	1,574	..	1,574	2,979	1,054	4,033	943	..	943	6,550	19
20	Jhelum	..	281	..	281	..	100	3,480	10,617	14,478	..	45	45	2,771	352	3,123	4,152	..	4,152	7,320	20
21	Rawalpindi	..	71	..	71	..	..	2,200	..	2,271	..	..	..	2,180	408	2,588	..	..	..	2,588	21
22	Attock	..	898	4	902	..	30	4,399	317	5,648	49	..	49	3,393	218	3,611	93	..	93	3,753	22
23	Mianwali	..	286	..	286	..	6	2,011	25	2,328	3	..	3	1,314	342	1,656	..	..	..	1,659	23

MULTAN DIVISION.

24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	3,970	456	4,426	..	..	..	4,426	24
25	Lyallpur	..	4,252	..	4,252	..	27	5,788	..	5,815	390	..	524	4,111	177	4,288	..	..	..	5,026	25
26	Jhang	..	188	..	188	..	..	1,710	..	1,710	22,829	..	..	1,877	379	2,256	1,019	..	1,019	3,275	26
27	Multan	..	806	..	806	..	..	6,684	..	5,931	13,421	..	..	7,626	805	8,431	..	..	..	8,431	27
28	Muzaffargarh	..	..	7	7	..	..	4,860	..	4,860	16,199	..	74	3,061	530	3,591	1,140	..	1,140	4,805	28
29	Dera Ghazi Khan	..	474	47	521	..	..	12,260	..	12,260	22,400	..	..	7,492	350	7,842	..	..	..	7,842	29

for the year 1939- 45,333 3,302 48,635 4,773 1,08,446 1,13,219 1,67,769 3,29,623 13,969 2,396 16,365 92,687 11,780 1,04,467 19,177 3,807 22,984 1,43,816

for the previous year 49,049 13,453 62,502 7,909 1,18,294 1,26,203 2,23,892 4,12,597 13,775 1,132 14,907 91,896 15,364 1,07,260 19,174 4,000 23,174 1,45,341

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, 1940—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.												Serial No.
		I.—GENERAL DEPARTMENTS—CONTD.				I.—GENERAL DEPARTMENTS—CONTINUED.												
		E.—INCOME FROM BOARD PROPERTIES.				E.—BOARD PROPERTIES.												
		(1) Rents of lands and buildings.	(2) Dak Bungalows and Sarais.	(3) Gardens.	(4) Roadside trees.	(1) Rented Lands and Buildings.			(2) Dak Bungalows and Sarais.			(3) Gardens.			(4) Roadside trees.			
				(a) & (b) Establishment and contingencies.	(c) Works.	Total (1) Rented Lands and Buildings.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (3) Gardens.	(a) & (b) Establishment and contingencies.	(c) Works.	Total (4) Roadside trees.			
1	2	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																		
1	Hissar	846	380	907	145	..	..	..	1,953	508	2,461	760	..	760	642	..	642	1
2	Rohtak	992	284	507	2,079	9,589	..	9,589	1,195	663	1,858	2,951	63	2,014	7,875	..	7,904	2
3	Gurgaon	318	1,404	220	1,374	..	..	..	3,154	1,161	4,315	2,025	..	2,025	2,502	..	2,502	3
4	Karnal	1,303	859	700	6,852	898	1,211	1,109	903	432	1,335	1,415	57	1,472	5,774	..	5,774	4
5	Ambala	2,383	35	28	17,676	..	..	..	1,995	581	2,576	561	..	561	14,513	..	14,513	5
6	Simla	614	43	..	..	..	..	..	49	197	246	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																		
7	Kangra	782	1,390	14	1,936	49	169	218	2,284	1,321	3,605	151	..	151	998	..	998	7
8	Hoshiarpur	946	599	2,688	37,961	..	..	..	5,995	3,809	9,804	4,543	230	4,773	12,396	..	12,396	8
9	Jullundur	3,385	470	347	13,741	..	..	..	1,830	1,380	3,210	883	11	894	3,016	..	3,016	9
10	Ludhiana	413	168	1,944	10,393	111	417	528	765	299	1,064	3,217	72	3,289	5,752	..	5,752	10
11	Ferozepore	20,663	1,202	374	5,066	2,627	770	3,397	4,342	2,691	6,933	1,788	78	1,866	8,058	..	8,058	11
LAHORE DIVISION.																		
12	Lahore	2,246	24	..	5,349	166	380	546	424	85	509	..	..	..	7,266	..	7,266	12
13	Amritsar	14,985	416	576	4,631	569	653	1,222	2,146	1,355	3,501	1,919	..	1,919	6,701	..	6,701	13
14	Gurdaspur	2,215	1,089	2,340	26,604	1,281	1,633	2,414	3,041	3,000	6,041	1,828	144	1,972	11,458	..	11,458	14
15	Sialkot	11,309	207	1,383	35,792	182	318	540	5,469	2,026	7,495	2,874	146	3,020	30,992	..	30,992	15
16	Gujranwala	1,788	128	1,317	1,292	..	19,922	19,922	2,983	3,485	6,468	2,102	1,287	3,389	4,627	..	4,627	16
17	Sheikhupura	6,821	629	361	2,801	..	..	..	2,011	817	2,828	..	..	..	7,780	48	7,828	17
RAWALPINDI DIVISION.																		
18	Gujrat	665	91	..	10,338	638	..	638	1,935	1,805	3,740	..	..	..	14,348	..	14,348	18
19	Shahpur	22,958	1,640	4,712	11,724	7,478	5,427	12,905	4,090	2,780	6,870	11,610	867	12,477	18,459	..	18,459	19
20	Jhelum	1,660	1,497	2,103	2,120	2	..	2	1,852	1,120	2,972	6,214	804	7,018	1,315	..	1,315	20
21	Rawalpindi	1,046	800	2,416	2,308	..	..	..	770	747	1,517	634	211	845	4,854	..	4,854	21
22	Attock	157	506	1,037	486	..	..	..	901	768	1,669	3,331	168	3,499	1,081	..	1,081	22
23	Mianwali	3,226	877	2,827	5,027	..	..	..	..	..	..	..	..	..	..	..	..	23
MULTAN DIVISION.																		
24	Montgomery	3,251	1,895	120	10,298	..	317	317	106	346	452	436	..	436	27,304	..	27,304	24
25	Lyallpur	22,748	8,478	..	7,109	..	..	..	9,638	1,300	10,938	..	..	15,708	9	..	15,717	25
26	Jhang	1,480	1,189	218	1,212	..	..	..	1,587	1,508	3,095	2,487	704	3,191	6,235	86	6,321	26
27	Multan	133	904	816	3,690	..	..	..	3,936	9,116	13,052	2,637	314	2,951	39,987	..	39,987	27
28	Muzaffargarh	6,454	1,196	2,501	14,537	..	436	436	3,161	1,358	4,519	4,257	555	4,812	9,700	..	9,700	28
29	Dera Ghazi Khan	1,380	823	64	1,755	1,004	298	1,302	4,053	814	4,867	44	..	44	1,417	..	1,417	29
Total for the year 1939-40		1,35,077	26,813	30,570	2,44,486	24,694	31,391	56,085	72,568	46,151	1,18,719	59,589	5,891	65,480	2,73,803	172	2,73,975	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

Serial No.	Name of District Board.	I.—GENERAL DEPARTMENTS—CONCLUDED.				I.—GENERAL DEPARTMENTS—CONCLUDED.										Serial No.	
		E.—INCOME FROM BOARD PROPERTIES—CONCLUDED.				E.—BOARD PROPERTIES—CONCLUDED.											
		(5) Demonstration farms.	(6) Canals.	TOTAL E—INCOME FROM BOARD PROPERTIES.	TOTAL I.—GENERAL DEPARTMENTS.	(5) Demonstration farms.			(6) Canals.			TOTAL E.—BOARD PROPERTIES.	Rural Reconstruction.	G.—MISCELLANEOUS UNCLASSIFIED CHARGES.	TOTAL I.—GENERAL DEPARTMENTS.		
						(a) & (b) Establishment and Contingencies.	(c) Works.	Total (5) Demonstration farms.	(a) & (b) Establishment and Contingencies.	(c) Works.	Total (6) Canals.						
1	2	69	70	71	72	73	74	75	76	77	78	79	79(a)	80	81	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																	
1	Hissar	..	12,913	14,691	1,44,278	5	..	5	..	..	..	3,868	395	2,626	44,096	1
2	Rohatki	..	20,550	24,412	2,81,659	..	..	..	..	..	..	22,365	1,457	1,402	71,585	2
3	Gurgaon	..	..	3,326	2,64,014	..	..	..	..	..	..	8,842	2,164	2,045	61,041	3
4	Karnal	..	26,000	34,714	3,28,294	1,977	..	1,977	..	..	..	12,667	419	..	63,802	4
5	Ambala	..	..	20,122	2,81,354	2,547	..	2,547	..	..	..	20,197	29	10,828	80,815	5
6	Simla	..	..	657	10,097	..	..	..	..	..	..	246	..	..	3,519	6
JULLUNDUR DIVISION.																	
7	Kangra	..	..	4,122	3,05,886	370	..	270	..	..	..	5,342	..	87	54,702	7
8	Hoshiarpur	..	42	42,286	3,91,878	..	..	..	..	..	..	26,973	972	8,785	77,646	8
9	Jullundur	..	..	17,943	3,64,500	170	..	170	..	..	..	7,290	—326	..	51,694	9
10	Ludhiana	..	..	12,908	2,61,979	..	..	..	..	..	..	10,632	..	358	46,949	10
11	Ferozepore	..	483	27,778	4,54,105	242	..	242	..	..	..	20,496	4,003	7,778	98,831	11
LAHORE DIVISION.																	
12	Lahore	..	688	8,407	3,37,983	1,221	..	1,221	..	..	..	9,542	..	3,958	73,409	12
13	Amritsar	..	..	20,488	3,21,542	674	..	674	..	..	..	14,017	235	1,057	7,222	13
14	Gurdaspur	..	2,926	35,974	3,24,660	..	..	..	647	699	1,346	23,231	446	4,272	57,585	14
15	Sialkot	..	1,403	50,554	3,72,164	704	98	802	..	472	472	43,321	443	857	1,01,992	15	
16	Gujranwala	..	..	4,625	2,69,011	..	..	..	..	..	..	34,406	554	4,441	89,776	16
17	Sheikhupura	..	..	10,642	2,95,607	..	..	..	..	..	..	10,656	76	165	44,418	17
RAWALPINDI DIVISION.																	
18	Gujrat	..	595	11,689	2,89,424	182	395	577	18,726	..	1,301	52,159	18
19	Shahpur	..	288	42,322	4,57,766	..	..	..	..	..	..	51,288	..	2,000	1,21,728	19
20	Jhelum	..	3	7,683	1,66,330	..	..	..	..	..	..	11,307	..	..	47,179	20
21	Rawalpindi	..	2,423	9,033	2,01,810	..	..	..	..	..	..	6,735	..	2,204	50,212	21
22	Atock	..	..	2,146	1,88,388	210	..	210	..	..	..	5,617	..	152	33,622	22
23	Mianwali	..	50	10,100	1,33,585	..	..	..	..	13	13	6,262	..	202	24,758	23
MULTAN DIVISION.																	
24	Montgomery	..	..	15,564	4,59,576	..	..	..	..	..	..	28,509	5,018	2,752	91,743	24
25	Lyalpur	..	..	35,335	7,14,763	..	..	..	..	..	..	26,655	..	868	1,22,139	25
26	Jhang	..	..	4,099	3,00,921	..	..	..	744	209	177	12,607	500	318	53,650	26
27	Multan	..	..	5,543	5,23,456	744	..	..	..	..	386	57,120	2,615	1,516	1,21,082	27
28	Muzaffargarh	..	2,011	26,699	2,61,319	900	..	900	..	..	..	20,367	617	..	57,263	28
29	Dera Ghazi Khan	..	..	4,022	1,97,319	..	..	..	..	..	..	7,690	994	937	45,785	29
Total for the year 1939-40		..	5,230	74,705	5,19,881	9,764	98	9,862	1,033	1,756	2,794	5,26,915	20,611	60,907	19,12,402		
Total for the previous year		..	5,480	88,864	5,01,394	9,684	849	10,533	1,368	4,423	5,791	5,54,759	112	693	19,82,977		

*Includes Rs. 250 on account of Agriculture scholar ships.

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, 1940—CONTINUED.

INCOME—CONTINUED.				EXPENDITURE—CONTINUED.														
Serial No.	Name of District Board.	II—EDUCATION.		2.—EDUCATION.													Serial No.	
		A.—FEES.		A.—INSPECTION.			B.—COLLEGES.					C.—HIGH SCHOOLS.						
		(1) College.	(2) High Schools.	(1) & (2) Establishment and contingencies.	(3) Works.	TOTAL A.—INSPECTION.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL B.—COLLEGES.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL C.—HIGH SCHOOLS.		
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.	Rs.	
AMBALA DIVISION.																		
1	Hissar	..	..	8,877	..	8,877	..	..	..	..	..	..	..	..	..	..	1
2	Rohtak	..	..	11,044	..	11,077	..	..	..	..	..	..	..	..	..	..	2
3	Gurgaon	..	11,646	9,021	33	9,109	..	..	354	..	354	23,035	10,500	..	329	33,864	3
4	Karnal	..	..	5,894	65	5,959	..	..	657	..	657	..	..	2,648	..	2,648	4
5	Ambala	..	..	6,434	..	6,434	..	..	..	..	..	..	..	..	..	..	5
6	Simla	..	..	2,555	..	2,555	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																		
7	Kangra	..	3,711	10,860	74	10,934	..	..	195	..	196	12,396	495	1,956	..	14,847	7
8	Hoshiarpur	..	..	6,526	93	6,619	..	..	..	..	..	..	50	..	..	50	8
9	Jullundur	..	..	6,500	998	7,498	..	..	..	..	..	62,463	..	..	436	62,899	9
10	Ludhiana	..	40,679	7,610	..	7,610	..	..	..	..	..	26,811	..	..	277	27,088	10
11	Ferozepore	..	15,223	9,938	72	10,010	..	..	645	..	645	32,893	200	1,019	752	34,864	11
LAHORE DIVISION.																		
12	Lahore	..	..	7,213	..	7,213	..	..	180	..	180	..	..	..	..	..	12
13	Amritsar	..	..	6,709	463	7,172	..	..	120	..	120	18,470	..	..	2,070	20,540	13
14	Gurdaspur	..	9,596	6,814	172	6,986	..	..	..	..	..	12,351	..	..	296	12,647	14
15	Sialkot	..	4,818	7,178	27	7,205	..	900	240	..	1,140	29,668	..	66	435	30,169	15	
16	Gujranwala	..	13,444	5,081	..	5,081	..	..	23	..	23	12,276	..	..	199	12,475	16
17	Sheikhpura	..	7,581	7,132	..	7,132	..	..	370	..	370	9,684	..	..	..	9,684	17
RAWALPINDI DIVISION.																		
18	Gujrat	..	4,712	8,312	..	8,312	..	..	..	..	..	8,470	14,800	..	318	23,588	18
19	Shahpur	..	18,423	9,748	3,270	13,018	..	..	585	..	585	31,926	..	..	923	32,849	19
20	Jhelum	..	17,101	6,343	107	6,450	..	..	..	..	..	45,503	..	..	865	46,368	20
21	Rawalpindi	..	5,835	13,985	221	14,206	..	..	..	..	..	15,055	..	..	142	15,197	21
22	Attock	..	6,038	10,235	41	10,276	..	60	215	..	275	15,229	..	..	196	15,425	22
23	Mianwali	..	..	7,260	..	7,260	..	..	..	..	..	..	..	151	..	151	23
MULTAN DIVISION.																		
24	Montgomery	..	9,032	13,084	81	13,084	..	..	..	..	..	31,551	..	1,533	287	33,371	24
25	Lyalpur	..	52,294	11,157	..	11,157	..	..	..	..	..	1,03,227	..	..	683	1,03,910	25
26	Jhang	..	..	8,533	..	8,533	..	..	689	..	689	10,714	..	1,265	766	12,745	26
27	Multan	..	6,471	6,888	..	6,888	..	..	578	..	578	15,852	200	..	1,831	17,883	27
28	Muzaffargarh	..	..	5,130	..	5,130	28	..	2,122	..	2,150	..	..	2,967	..	2,967	28
29	Dera Ghazi Khan	..	..	7,001	533	7,534	..	..	796	..	796	..	..	..	..	..	29
Total for year 1939-40		..	2,46,550	2,32,981	6,338	2,39,319	29	960	7,769	..	8,758	5,17,574	26,245	11,605	10,805	5,66,229		
Total for the previous year		..	2,31,653	2,23,942	1,224	2,25,166	23	900	10,975	..	11,898	5,09,606	42,149	12,205	19,169	5,83,149		

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.	(3) Middle Schools.	(4) Primary Schools.	TOTAL A.—FEES.	(1) From Government.				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.	Serial No.
					(a) For original works.	(b) Others.	Total (1) Contribution from Government.	(2) Other Contributions.												
1	2	97	98	99	100	101	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.	
AMBALA DIVISION.																				
1	Hissar ..	26,132	602	26,734	..	1,76,913	1,76,913	1,446	1,78,359	1,59,722	710	3,600	1,804	1,65,926	96,789	1,323	..	270	98,382	1
2	Rohtak ..	24,800	202	30,648	..	2,87,278	2,87,278	100	2,87,378	2,51,335	..	10,521	4,369	2,66,225	80,269	3,565	..	484	84,318	2
3	Gurgaon ..	17,196	420	17,616	..	2,54,976	2,54,976	..	2,54,976	2,10,990	4,100	10,495	3,325	2,28,910	90,731	2,159	..	3,056	95,946	3
4	Karnal ..	19,748	111	19,859	..	1,76,024	1,76,024	..	1,76,024	1,78,926	..	6,793	5,528	1,91,247	75,985	530	..	343	76,858	4
5	Ambala ..	17,101	34	17,135	..	1,79,852	1,79,852	1,275	1,81,127	1,52,152	..	3,556	3,952	1,59,660	98,064	6,106	..	543	1,04,713	5
6	Simla ..	3,095	25	3,120	..	57,756	57,756	4,662	62,416	33,398	..	587	191	34,176	22,033	453	..	807	23,293	6
JULLANDHUR DIVISION.																				
7	Kangra ..	24,992	469	29,172	..	3,44,898	3,44,898	875	3,45,773	2,51,885	3,532	5,565	2,821	2,63,803	1,57,126	15,246	..	1,412	1,73,784	7
8	Hoshiarpur ..	35,058	2,671	37,729	..	3,78,377	3,78,377	1,477	3,79,854	2,74,575	..	5,741	5,823	2,86,139	2,09,012	23,859	..	3,716	2,36,587	8
9	Jullundur ..	30,445	3,220	74,344	..	1,87,657	1,87,657	7,482	1,95,139	1,69,821	..	8,232	3,417	1,81,470	1,43,014	6,590	..	2,232	1,51,836	9
10	Ludhiana ..	33,114	1,284	49,621	..	2,61,204	2,61,204	1,789	2,62,993	1,95,782	..	7,198	3,991	2,06,971	1,02,085	10,185	..	1,529	1,13,799	10
11	Ferozepore ..	13,429	1,656	26,812	..	2,15,667	2,15,667	527	2,16,194	1,68,435	..	4,823	4,003	1,77,261	1,11,555	2,259	..	1,990	1,15,804	11
LAHORE DIVISION.																				
12	Lahore ..	25,036	588	25,624	..	2,50,915	2,50,915	1,785	2,52,700	2,27,563	3,613	4,680	15,137	2,50,993	1,18,380	2,963	..	10,558	1,31,901	12
13	Amritsar ..	24,767	550	34,913	..	2,36,663	2,36,663	..	2,36,663	1,84,855	..	5,605	2,930	1,93,390	1,06,327	9,279	..	2,233	1,17,839	13
14	Gurdaspur ..	29,837	811	35,466	..	2,39,667	2,39,667	1,310	2,40,977	2,28,953	..	9,101	1,406	2,39,460	90,438	4,166	..	177	94,781	14
15	Sialkot ..	19,764	5,594	38,802	..	2,67,086	2,67,086	999	2,68,085	1,04,363	..	2,192	1,729	1,08,284	1,99,787	6,679	..	2,581	2,09,047	15
16	Gujranwala ..	16,365	1,393	25,339	..	2,34,639	2,34,639	499	2,35,138	1,90,234	..	4,018	4,495	1,98,747	91,407	1,379	..	1,022	94,708	16
17	Sheikhupura ..	29,833	789	35,128	..	2,29,869	2,29,869	1,485	2,31,354	2,08,519	935	2,680	2,726	2,14,860	1,16,662	1,864	..	1,354	1,19,780	17
RAWALPINDI DIVISION.																				
18	Gujrat ..	23,606	1,507	29,825	..	2,45,217	2,45,217	..	2,45,217	2,03,349	909	4,626	9,613	2,18,497	86,723	11,523	..	2,228	1,00,474	18
19	Shahpur ..	25,777	652	42,852	..	3,10,698	3,10,698	3,820	3,14,518	2,67,894	1,600	6,313	3,152	2,88,959	1,04,482	10,006	..	..	1,14,488	19
20	Jhelum ..	32,646	398	50,145	..	3,91,675	3,91,675	1,960	3,93,635	2,83,663	2,098	6,943	6,438	2,99,142	95,324	1,858	..	1,452	98,634	20
21	Rawalpindi ..	25,090	165	31,090	..	4,27,090	4,27,090	1,000	4,28,090	3,18,866	..	4,832	3,479	3,27,177	99,942	8,878	..	1,479	1,10,299	21
22	Attock ..	17,657	858	24,553	..	3,49,211	3,49,211	1,775	3,50,986	*12,49,524	510	4,793	5,404	2,60,231	1,28,177	..	..	230	1,28,407	22
23	Mianwali ..	15,861	87	15,948	..	2,41,565	2,41,565	2,983	2,44,548	2,05,864	..	11,931	3,448	2,21,243	70,202	2,937	..	162	73,361	23
MULTAN DIVISION.																				
24	Montgomery ..	23,962	825	33,819	..	3,68,009	3,68,009	2,550	3,70,559	3,10,271	..	7,005	5,653	3,22,929	1,59,232	1,785	..	4,784	1,65,801	24
25	Lyalpur ..	61,869	211	1,14,374	..	3,16,059	3,16,059	7,307	3,23,366	4,51,093	1,500	..	6,597	4,59,190	2,22,070	4,537	..	1,460	2,28,167	25
26	Jhang ..	16,807	487	23,765	..	2,43,061	2,43,061	..	2,43,061	2,19,752	..	3,742	3,839	2,27,333	72,356	6,081	..	1,216	79,653	26
27	Multan ..	20,489	1,014	27,216	..	2,82,628	2,82,628	784	2,83,412	2,48,602	1,650	7,724	13,102	2,71,078	1,67,961	3,512	..	4,103	1,65,676	27
28	Muzaffargarh ..	6,698	13	6,711	..	1,99,600	1,99,600	1,350	2,00,950	1,71,961	..	3,452	5,347	1,80,760	76,494	5,818	..	267	82,579	28
29	Dera Ghazi Khan ..	2,829	7	2,836	..	3,00,686	3,00,686	1,309	3,01,995	2,52,500	2,427	4,964	4,446	2,64,337	63,045	2,917	..	174	56,136	29
Total for the year 1939-40.		6,64,003	26,643	9,37,196	..	76,54,940	76,54,940	50,549	77,05,489	63,74,847	23,584	1,71,802	1,38,165	67,08,398	32,35,632	1,58,557	..	52,762	34,46,951	
Total for the previous year.		6,48,029	27,014	9,06,696	..	76,27,542	76,27,542	50,968	76,78,510	63,91,629	27,514	1,68,439	1,78,110	67,65,692	32,02,080	1,59,691	3,372	58,100	34,23,243	

Boys .. *2,39,015 †10,503 *Boys 99,007
 Girls .. 10,509 29,170 Girls 29,170
 2,49,524 39,679 1,28,177

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, 1940—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.											Serial No.
		II.—EDUCATION—CONCLD.			III.—MEDICAL.		2.—EDUCATION—CONCLUDED.						3.—MEDICAL.					
		C.—MISCELLANEOUS.	D.—FEMALE EDUCATION.	TOTAL II.—EDUCATION.	A.—FERS.	E.—SALE OF MEDICINES.	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.				G.—FEMALE EDUCATION.	TOTAL 2.—EDUCATION.	A.—MEDICAL.					
							(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	TOTAL F.—PUBLIC LIBRARIES, MUSEUMS, ETC.			(1) & (2) Establishment and contingencies.	(3) Scholarship.	(4) Works.	TOTAL A.—MEDICAL.		
1	2	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.		
AMBALA DIVISION.																		
1	Hissar ..	445	11,445	2,16,983	78	..	..	..	..	..	14,555	2,87,740	167	..	..	167	1
2	Rohtak ..	1,654	..	3,25,680	..	..	..	..	..	..	29,152	4,24,990	18	431	..	611	2
3	Gurgaon ..	433	21,521	2,94,546	..	2	..	..	..	..	27,946	3,65,216	2,701	..	..	2,701	3
4	Kaenal ..	1,321	15,896	2,13,100	146	42	..	..	..	..	21,628	2,95,692	8	227	..	235	4
5	Ambala ..	604	..	1,98,866	14	3	180	..	..	180	..	2,70,987	576	..	..	576	5
6	Simla ..	62	..	66,600	..	..	..	..	..	..	6,111	66,135	17	..	..	17	6
JULLUNDUR DIVISION.																		
7	Kangra ..	642	..	3,75,587	..	34	..	..	..	..	..	4,63,564	62	140	..	202	7
8	Hoshiarpur ..	886	..	4,18,469	..	1	360	..	..	360	..	5,29,555	76	..	..	76	8
9	Jullundur ..	618	26,210	2,96,311	32	2	..	..	..	..	41,933	4,45,636	..	238	..	23	9
10	Ludhiana ..	1,325	..	3,11,939	..	..	..	25	..	25	39,797	3,95,290	50	..	..	50	10
11	Ferozepore ..	1,023	23,690	2,67,724	2,457	2	..	..	..	..	38,318	3,76,902	227	1,420	..	1,647	11
LAHORE DIVISION.																		
12	Lahore ..	762	..	2,79,086	..	..	1,150	..	..	1,150	11,861	4,03,298	43	..	..	43	12
13	Amritsar ..	595	17,755	2,89,926	30	1	..	..	..	..	32,310	3,71,371	138	74	..	212	13
14	Gurdaspur ..	1,054	..	2,77,497	28	..	..	..	..	..	18,141	3,72,015	78	..	..	78	14
15	Sialkot ..	418	..	3,07,395	..	..	..	..	..	..	38,391	3,91,242	182	441	..	623	15
16	Gujranwala ..	474	..	2,60,951	..	..	375	..	..	375	28,652	3,40,061	109	180	..	289	16
17	Sheikhupura ..	801	..	2,67,283	..	..	..	..	..	..	16,754	3,68,580	137	38	..	175	17
RAWALPINDI DIVISION.																		
18	Gujrat ..	323	1,367	2,76,732	..	95	..	316	..	316	22,177	3,73,364	132	137	..	269	18	
19	Shahpur ..	1,443	..	3,58,813	..	..	200	..	..	200	21,098	4,71,107	152	707	..	859	19
20	Jhelum ..	832	..	4,44,612	164	3	..	..	..	..	40,397	4,90,391	89	..	..	89	20
21	Rawalpindi ..	604	..	4,59,784	237	..	..	..	..	..	40,714	5,07,593	234	..	..	254	21
22	Attock ..	451	..	3,75,990	..	379	..	..	..	..	..	4,14,614	122	..	..	122	22
23	Mianwali ..	839	20,519	2,81,884	538	..	..	..	..	..	22,711	3,24,725	323	83	..	409	23
MULTAN DIVISION.																		
24	Montgomery ..	1,737	..	4,06,115	..	..	..	..	..	..	37,680	5,72,874	115	..	..	115	24
25	Lysallp u ..	6,099	..	4,43,839	2,026	98	..	1,350	..	1,350	42,110	8,45,884	212	..	140	352	25	
26	Jhang ..	1,017	..	2,67,843	..	..	30	..	..	30	15,332	3,44,315	139	..	..	139	26
27	Multan ..	275	..	3,10,903	58	1	35	..	..	35	12,129	4,74,167	925	..	..	925	27
28	Muzaffargarh ..	1,641	2,000	2,11,302	18	2	..	..	..	..	19,034	2,92,620	69	96	..	165	28
29	Dera Ghazi Khan ..	651	..	3,05,482	..	..	..	..	..	..	14,130	3,42,933	..	..	..	..	29
Total for the year 1939-1940.		29,034	1,40,483	88,12,152	5,846	665	575	3,446	..	4,021	6,52,986	1,16,26,662	7,333	4,215	140	11,688		
Total for the previous year		29,967	1,12,134	87,27,307	3,951	230	1,129	4,699	..	5,828	6,35,716	1,16,50,692	6,864	5,538	644	13,046		

*Figures included under columns 105 and 110.

III.—MEDICAL—CONCLUDED.

3.—MEDICAL—CONCLUDED.

Serial No.	Name of District Board.	C.—CONTRIBUTIONS.						B.—HOSPITALS AND DISPENSARIES.						C.—Charges for lunatics.	D.—Charges for lepers.	E.—Anti-rabic treatment of paupers.	TOTAL 3.—MEDICAL.	Serial No.
		(1) From Government.			(2) Other contributions.	TOTAL C.—CONTRIBUTIONS.	D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	(1) & (2) Establish-ment and contin-gencies.	(3) Contributions.	(4) Works.	TOTAL B.—HOSPITALS AND DISPENSARIES.						
		(a) For original works.	(b) Others.	Total (1) Contri-butions from Government.														
		Rs.	Rs.	Rs.									Rs.					
AMBALA DIVISION.																		
1	Hissar	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	1	
2	Rohtak																2	
3	Gurgaon																3	
4	Karnal	1,390															4	
5	Ambala																5	
6	Simla																6	
JULLUNDUR DIVISION.																		
7	Kangra																7	
8	Hoshiarpur																8	
9	Jullundur																9	
10	Ludhiana																10	
11	Ferozepore																11	
LAHORE DIVISION.																		
12	Lahore																12	
13	Amritsar																13	
14	Gurdaspur																14	
15	Sialkot																15	
16	Gujranwala																16	
17	Sheikhupura																17	
RAWALPINDI DIVISION.																		
18	Gujrat																18	
19	Shahpur																19	
20	Jhelum	1,000															20	
21	Rawalpindi																21	
22	Attock																22	
23	Miaawali																23	
MULTAN DIVISION.																		
24	Montgomery																24	
25	Lyallpur																25	
26	Jhang																26	
27	Multan																27	
28	Muzaffargarh																28	
29	Dera Ghazi Khan																29	
Total for the year 1939-40..		2,390	7,47,561	7,49,951	52,296	8,02,247	1,05,76	8,19,334	18,97,186	2,57,187	1,16,022	22,70,395	96,653	849	279	23,79,864		

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, 1940—continued.

INCOME—CONTINUED.									EXPENDITURE—CONTINUED.									
Serial No.	Name of District Board.	IV.—PUBLIC HEALTH.							4.—PUBLIC HEALTH.							Serial No.		
		A.—SANITATION TAX.		C.—CONTRIBUTIONS.					A.—DIRECTION.			B.—VACCINATION (1) AND (2) ESTABLISHMENT AND CONTINGENCIES.		D.—SANITATION.			E.—BURIAL AND BURIAL OF PAUPERS.	
		A.—SANITATION TAX.	B.—FEES.	(1) From Government.					(1) and (2) Establishment and contingencies.	(3) Works.	TOTAL A.—DIRECTION.	B.—VACCINATION (1) AND (2) ESTABLISHMENT AND CONTINGENCIES.	C.—PLAGUE AND OTHER EPIDEMICS (1) AND (2) ESTABLISHMENT AND CONTINGENCIES.	(1) and (2) Establishment and contingencies.	(3) Works.			TOTAL D.—SANITATION.
				(a) For Sanitary original works.	(b) For combating epidemic diseases.	(c) For maternity and child welfare.	(d) For other purposes.	Total (1) Contributions from Government.										
1	2	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																		
1	Hessar	..	..	5,354	468	..	215	458	5,822	2,653	..	2,653	10,715	712	52	2,482	2,534	700
2	Rohatak	..	..	2,600	..	..	215	8,692	3,273	2,540	20	2,560	8,877	8,594	2,053	1,355	3,408	77
3	Gurgaon	5,026	..	2,600	..	..	..	11,507	3,674	..	..	3,674	11,038	..	2	12,772	12,774	115
4	Karnal	1,022	..	1,533	420	..	..	1,953	2,741	50	..	2,791	13,053	3,364	3,176	718	3,894	129
5	Ambala	..	..	3,534	445	..	..	4,279	3,847	..	..	3,847	9,759	5,072	916	5,304	6,220	64
6	Simla	..	..	..	..	..	..	..	..	..	..	..	50	..	1,815	1,815	..	..
JULLUNDUR DIVISION.																		
7	Kangra	136	..	31,576	..	..	..	1,505	33,081	6,307	..	6,307	10,343	927	341	6,251	6,592	29
8	Hoshiarpur	..	..	1,45,818	..	..	..	349	1,46,167	2,552	..	2,552	13,074	2,317	9,168	1,05,538	1,14,716	60
9	Jullundur	..	..	..	421	..	..	431	2,989	1,800	..	4,799	9,061	3,808	499	2,494	2,993	..
10	Ludhiana	..	..	..	..	275	..	429	654	3,012	..	3,012	11,305	5,450	1,590	..	1,590	102
11	Ferozepore	..	..	..	405	1,170	..	1,575	5,177	963	..	6,140	19,660	16,455	458	1,485	1,943	74
LAHORE DIVISION.																		
12	Lahore	..	..	4,497	..	240	300	1,437	4,523	..	..	4,523	13,439	10,376	184	1,757	1,941	96
13	Amritsar	..	750	..	..	660	647	1,307	5,235	60	..	5,304	11,030	7,061	1,391	4,289	5,630	496
14	Gurdaspur	..	..	2,816	359	240	..	3,415	2,338	160	..	2,338	14,060	8,490	..	6,114	6,114	142
15	Sialkot	..	..	..	360	510	..	870	3,053	..	..	3,053	11,576	4,688	84	13	97	8
16	Gujranwala	28	..	..	521	..	..	121	2,569	..	..	2,569	15,197	2,025	..	..	..	128
17	Sheikhpura	..	..	3,051	450	..	..	23,471	2,893	..	..	2,893	9,307	2,019	912	912	..	173
RAWALPINDI DIVISION.																		
18	Gujrat	..	..	..	420	..	..	27,090	28,110	36,806	834	37,640	11,904	899	5,644	..	5,644	121
19	Shahpur	..	..	2,600	..	..	..	385	2,985	3,020	..	3,020	9,954	1,858	736	..	736	..
20	Jhelum	..	..	18,409	..	..	..	361	15,819	2,855	173	3,028	6,007	1,608	272	6,346	6,618	89
21	Rawalpindi	..	..	..	..	..	..	300	300	3,803	..	3,803	8,975	2,937	3,000	5,288	8,288	165
22	Attock	..	..	..	..	..	..	2,814	2,814	3,248	38	3,286	9,350	1,458	4,489	1,517	6,306	51
23	Mianwali	..	..	2,400	..	..	..	360	2,960	1,738	24	1,762	5,228	69	59	4,271	4,330	18
MULTAN DIVISION.																		
24	Montgomery	2,245	..	3,123	360	..	..	3,483	4,459	..	..	4,459	20,262	6,206	1,249	1,678	2,927	325
25	Lyalpur	..	104	2,000	360	225	..	3,185	2,326	..	..	2,326	14,804	5,727	293	..	293	480
26	Jhang	..	..	2,600	..	..	..	312	2,912	1,654	..	1,654	8,636	3,858	2,301	..	2,301	203
27	Multan	..	..	2,600	..	195	..	420	3,215	3,549	..	3,549	10,630	1,788	568	1,489	2,057	92
28	Muzaffargarh	1,201	..	2,600	..	..	..	457	3,057	2,795	..	2,795	8,269	2,353	1,949	4,398	6,347	30
29	Dera Ghazi Khan	179	..	2,600	..	..	..	570	3,170	6,001	..	6,001	7,636	1,118	1,214	6,445	7,659	25
Total for the year 1939-40 ..		9,837	854	2,60,171	4,969	4,195	46,048	3,15,383	1,28,867	4,071	1,32,938	3,13,139	1,10,437	54,458	1,72,211	2,26,669	3,392	
Total for the previous year ..		5,155	842	1,82,958	5,023	5,237	37,152	2,30,370	1,26,437	7,258	1,33,695	3,03,745	1,59,036	48,218	2,04,979	2,53,197	3,373	

INCOME—CONTINUED.								EXPENDITURE—CONTINUED.														
IV.—PUBLIC HEALTH—CONCLUDED.								4.—PUBLIC HEALTH—CONCLUDED.														
C.—CONTRIBUTIONS—concl'd.								F.—MATERNITY AND CHILD WELFARE														
Serial No.	Name of District Board.	(2) Other contributions.				TOTAL C.—CONTRIBUTIONS.	D.—MISCELLANEOUS.	TOTAL IV.—PUBLIC HEALTH.	(1) Establishment.					(3) Works.					TOTAL F. MATERNITY AND CHILD WELFARE.	TOTAL 4.—PUBLIC HEALTH.	Serial No.	
		(a) For sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.				(a) Salary.	(b) Travelling allowances.	(c) Other allowances and honoraria.	(d) Provident Fund contribution.	Total (1) Establishment.	(2) Contingencies.	(a) Original Works.	(b) Repairs.	Total (3) Works.					
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1		
AMBALA DIVISION.																						
1	Hissar	..	..	17	17	5,839	202	6,041	..	..	..	..	..	..	..	..	..	..	..	1		
2	Rohtak	..	..	..	..	5,144	..	5,144	1,354	..	..	..	50	1,404	644	..	..	..	..	2,048	2	
3	Gurgaon	..	..	1,871	1,871	11,507	78	16,611	2,344	3	..	..	94	2,411	437	..	..	..	..	2,878	3	
4	Karnal	..	..	..	..	2,007	333	3,362	..	..	..	..	..	..	1,231	..	..	..	..	1,231	4	
5	Ambala	..	..	54	54	2,007	333	3,362	..	..	..	..	..	..	1,231	..	..	..	..	2,883	5	
6	Simla	..	..	80	80	4,659	64	4,723	1,740	..	..	..	70	1,810	1,073	..	..	..	..	2,883	6	
JULLUNDUR DIVISION.																						
7	Kaogra	..	..	..	..	53,373	32	33,541	..	..	..	..	..	..	..	..	..	..	..	2,000	7	
8	Hoshiarpur	..	292	..	292	1,46,257	145	1,46,402	..	..	..	..	..	..	350	..	..	..	..	350	1,33,659	8
9	Jullundur	..	..	90	90	431	479	910	..	..	..	..	..	..	..	..	..	..	..	..	20,661	9
10	Ludhiana	..	..	..	..	654	1	655	1,256	128	..	..	54	1,438	990	..	..	..	..	..	2,428	10
11	Ferozapore	..	..	..	..	1,575	597	2,172	6,576	18	..	..	233	6,827	4,611	..	..	..	..	11,438	54,710	11
LAHORE DIVISION.																						
12	Lahore	..	..	..	..	5,037	..	5,037	1,113	313	387	..	1	1,814	788	..	..	..	..	2,602	32,977	12
13	Amritsar	..	..	..	..	3,779	155	4,684	3,569	5	..	..	108	3,682	2,917	..	..	..	..	6,827	36,948	13
14	Gurdaspur	..	2,472	..	2,472	3,415	25	3,440	1,311	3	..	..	24	1,338	475	..	..	..	..	1,813	33,557	14
15	Sialkot	..	..	..	..	1,170	10	1,180	3,097	..	..	..	142	3,239	1,012	..	..	..	..	4,251	23,673	15
16	Gurawal	..	..	300	300	521	21	570	..	..	..	..	..	..	360	..	..	..	..	360	20,279	16
17	Sheikhpura	..	..	..	..	23,471	80	23,551	500	..	..	..	..	500	..	..	..	..	..	500	16,804	17
RAWALPINDI DIVISION.																						
18	Gujrat	..	..	..	..	28,110	272	28,382	..	..	..	..	..	..	..	..	..	..	..	..	60,208	18
19	Shahpur	..	..	..	..	3,003	61	3,064	..	..	..	..	..	..	600	..	..	..	..	600	16,168	19
20	Jhelum	..	..	18	18	15,931	25	15,956	..	..	..	..	..	900	..	..	..	..	..	900	18,250	20
21	Rawalpindi	..	102	..	102	300	..	300	..	..	..	..	..	..	1,589	..	..	..	..	1,589	25,757	21
22	Attock	..	..	..	..	4,460	234	4,694	..	..	..	..	..	1,500	..	..	..	..	..	1,500	21,551	22
23	Mianwali	..	..	1,646	1,646	2,960	63	3,023	..	..	..	..	..	300	..	..	..	..	..	300	11,707	23
MULTAN DIVISION.																						
24	Montgomery	..	..	..	..	3,483	389	6,117	..	..	..	..	..	..	6,000	..	..	..	..	6,000	40,179	24
25	Lyallpur	..	..	..	..	3,462	198	3,764	935	20	..	..	..	955	1,359	..	..	..	..	2,314	25,944	25
26	Jhang	..	..	658	277	2,912	332	3,244	1,785	77	146	..	..	2,008	199	..	..	..	..	2,207	18,859	26
27	Multan	..	..	..	..	4,046	9	4,055	2,368	..	..	..	..	2,368	1,056	..	..	..	..	3,424	21,540	27
28	Muzaffargarh	..	..	..	..	3,751	168	3,919	..	..	..	..	..	..	500	..	..	..	..	500	20,334	28
29	Dera Ghazi Khan	..	..	..	..	3,709	36	3,924	81	8	..	..	..	93	1,005	..	..	..	..	1,098	23,537	29
Total for the year 1993-94		4,449	1,438	3,876	9,763	3,25,146	4,009	3,39,846	29,289	575	533	803	31,200	30,996	..	228	228	62,424	8,48,999			
Total for the previous year		7,315	2,132	2,364	11,811	2,42,181	6,008	2,54,186	31,192	622	364	943	33,121	31,008	..	..	..	64,129	9,17,175			

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, 1940—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.					Serial No.
		V.—VETERINARY AND STOCK-BREEDING.							5.—VETERINARY AND STOCK-BREEDING.					
		A.—VETERINARY HOSPITALS.							A.—VETERINARY HOSPITALS.					
		(1) Fees and sale of medicines.	(2) Contributions.			(3) Miscellaneous.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishments and contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.			
(a) From Government.			Total (2) Contributions.											
	(i) For original stocks.	(ii) Others.		Total (a) from Government.	(b) Others.									
1	2	177	178	179	180	181	182	183	184	185	186	187	188	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.														
1	Hissar	136	..	..	..	385	385	35	556	11,954	300	358	12,612	1
2	Rohtak .. ..	..	11,086	..	11,086	..	11,086	..	11,086	20,688	480	11,604	32,772	2
3	Gurgaon	94	538	..	538	..	538	33	665	17,720	..	1,991	19,711	3
4	Karnal	387	..	..	..	300	300	467	1,154	19,500	75	1,493	21,068	4
5	Ambala .. ..	..	..	..	..	1,077	1,077	70	1,147	10,474	..	1,337	11,811	5
6	Simla	77	..	2,200	2,200	..	2,200	..	2,277	2,411	..	97	2,508	6
JULLUNDUR DIVISION.														
7	Kangra	2	3,899	..	3,899	250	4,149	47	4,198	12,805	330	5,032	18,167	7
8	Hoshiarpur ..	..	..	..	..	..	..	242	242	14,652	..	1,038	15,690	8
9	Jullundur ..	216	..	..	..	200	200	83	499	13,456	..	1,025	14,481	9
10	Ludhiana ..	115	..	..	..	445	445	24	584	13,004	..	391	13,395	10
11	Ferozepore ..	18	..	..	..	200	200	199	584	26,066	..	1,210	27,276	11
LAHORE DIVISION.														
12	Lahore .. ..	..	..	250	250	550	800	75	875	21,476	210	2,806	24,492	12
13	Amritsar ..	..	..	..	..	1,700	1,700	53	1,753	17,245	116	3,019	20,380	13
14	Gurdaspur ..	19	..	..	..	100	100	44	163	14,705	..	2,133	16,838	14
15	Sialkot	108	..	..	..	1,750	1,750	109	1,967	13,883	48	972	14,903	15
16	Gujranwala ..	..	..	..	..	250	250	34	284	9,843	120	1,293	11,256	16
17	Sheikhupura ..	..	..	..	..	1,250	1,250	434	1,684	14,640	..	994	15,634	17
RAWALPINDI DIVISION.														
18	Gujrat	19	250	..	250	300	550	406	975	9,641	..	1,173	10,814	18
19	Shahpur .. ..	..	..	..	..	2,380	2,380	53	2,433	19,644	..	1,563	21,207	19
20	Jhelum .. ..	..	..	..	..	350	350	38	888	12,044	..	1,282	13,326	20
21	Rawalpindi ..	500	3,668	..	3,668	..	3,668	1,847	6,934	8,665	..	6,175	14,840	21
22	Attock	13	6,000	..	6,000	1,536	7,536	14	7,563	9,205	..	8,055	17,260	22
23	Mianwali .. ..	..	4,988	7,000	11,988	..	11,988	18	12,006	13,534	..	5,987	19,521	23
MULTAN DIVISION.														
24	Montgomery ..	..	..	..	..	893	893	83	976	22,715	..	1,460	24,175	24
25	Lyalpur	227	..	..	..	794	794	228	1,249	27,182	..	906	28,088	25
26	Jhang .. ..	..	21	..	21	..	21	55	76	11,677	..	1,058	12,735	26
27	Multan .. ..	..	..	..	..	1,255	1,255	64	1,319	26,211	180	11,812	38,203	27
28	Muzaffargarh ..	..	..	..	..	100	100	942	1,042	10,961	..	1,131	12,092	28
29	Dera Ghazi Khan ..	..	6,000	..	6,000	516	6,516	27	6,543	10,052	..	5,920	15,972	29
Total for the year 1939-40.		3,517	36,450	9,450	45,900	16,581	62,481	5,724	71,722	4,36,053	1,859	83,315	5,21,227	
Total for the previous year		3,783	29,210	2,826	32,036	18,379	50,415	4,276	57,874	4,21,327	8,304	77,492	5,07,123	

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

V.—VETERINARY AND STOCK-BREEDING—CONTINUED.

5.—VETERINARY AND STOCK-BREEDING—CONTINUED.

B.—HORSE AND MULE-BREEDING.

B.—HORSE AND MULE-BREEDING.

Serial No.	Name of District Board.	(2) Contributions							TOTAL B.—HORSE AND MULE-BREEDING.	(1) & (2) Establishment and contingencies.				Serial No.
		(1) Stud fees.	(a) From Government.			(b) Others.	(3) Miscellaneous.	(4) Works.		(3) Purchase of stallions.	TOTAL B.—HORSE AND MULE-BREEDING.			
			(i) For original works.	(ii) For purchase of stallions.	Total (a) From Government.									
1	2	189	190	191	192	193	194	195	196	197	198	199	200	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AMBALA DIVISION.														
1	Hissar	..	..	..	..	..	..	1	1	2,418	..	..	2,418	1
2	Rohtak	..	..	..	..	..	..	..	..	2,311	..	21	2,345	2
3	Gurgaon	..	..	..	..	..	..	..	..	4,152	..	143	4,295	3
4	Karnal	..	..	..	..	..	..	..	..	5,419	..	61	5,480	4
5	Ambala	..	..	..	..	..	..	..	..	4,307	..	283	4,590	5
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.														
7	Kangra	..	..	..	..	..	..	..	..	989	..	113	1,102	7
8	Hoshiarpur	..	..	..	..	..	..	..	..	4,804	748	350	5,911	8
9	Jullundur	..	..	..	..	..	..	..	..	4,174	..	339	4,513	9
10	Ludhiana	..	..	..	..	..	..	..	..	4,307	..	75	4,382	10
11	Ferozepore	27	..	..	..	..	..	4	221	2,541	..	..	2,541	11
LAHORE DIVISION.														
12	Lahore	..	..	..	..	..	..	..	..	2,491	350	..	2,841	12
13	Amritsar	..	506	..	..	..	..	..	506	5,266	..	248	5,514	13
14	Gurdaspur	..	669	..	..	..	..	..	669	4,337	..	200	4,537	14
15	Sialkot	..	..	..	..	..	..	..	..	3,150	..	220	3,370	15
16	Gujranwala	..	..	..	..	..	..	..	..	3,356	..	209	3,565	16
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	..	..	1
RAWALPINDI DIVISION.														
18	Gujrat	..	..	..	..	..	..	..	..	2,535	..	..	2,535	18
19	Shahpur	..	..	..	..	..	..	..	..	6,889	850	208	7,947	19
20	Jhelum	..	..	..	..	..	..	..	..	2,886	..	270	3,156	20
21	Rawalpindi	..	..	..	..	..	..	3	..	3,422	..	..	3,422	21
22	Attock	..	..	..	..	..	..	..	..	4,053	..	30	4,083	22
23	Mianwali	..	..	..	..	..	..	80	80	5,204	1,781	85	7,070	23
MULTAN DIVISION.														
24	Montgomery	..	..	..	..	..	..	..	..	5,139	..	212	5,351	24
25	Lyalpur	..	..	..	..	..	..	..	..	3,85	400	217	4,468	25
26	Jhang	..	..	..	..	..	..	..	..	3,898	1,000	55	4,953	26
27	Mul an	..	..	..	..	..	..	..	..	4,550	..	720	5,270	27
28	Muzaffargarh	..	..	..	..	..	..	..	..	2,428	..	..	2,428	28
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	3,628	..	381	4,009	29
	Total for the year 1939-40.	1,392	..	157	157	..	157	88	1,637	1,02,508	5,129	4,459	1,12,098	
	Total for the previous year.	1,279	..	..	..	..	..	70	1,349	99,554	6,392	5,521	1,11,457	

FORM II—STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THIRTY-FIRST DAY OF MARCH, 1940—CONTINUED.

		INCOME—CONTINUED.										EXPENDITURE—CONTINUED.										
		V.—VETERINARY AND STOCK-BREEDING—CONCLUDED.										5.—VETERINARY AND STOCK-BREEDING—CONCLUDED.										
		C.—CATTLE-BREEDING.										C.—CATTLE-BREEDING.					D.—SHEEP AND GOAT-BREEDING.					
Serial No.	Name of District Board.	(1) Sale of bulls and cows.	(2) Stud fees.	(3) Contributions.				(4) Miscellaneous.	TOTAL C.—CATTLE-BREEDING.	D.—SHEEP AND GOAT-BREEDING.	TOTAL V.—VETERINARY AND STOCK-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of cows and bulls.	(4) Works.	TOTAL C.—CATTLE-BREEDING.	(1) & (2) Establishment and Contingencies.	(3) Purchase of sheep and goats.	(4) Works.	TOTAL D.—SHEEP AND GOAT-BREEDING.	TOTAL 5.—VETERINARY AND STOCK-BREEDING.	Serial No.	
				(i) For original Works.	(ii) Others.	Total (a) from Government.	(b) Others.															Total (3)—Contributions.
1	2	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	1
AMBALA DIVISION.																						
1	Hissar	..	..	..	10,000	10,000	100	10,100	13	10,113	..	10,670	360	..	..	360	..	..	..	..	15,390	1
2	Rohtak	..	..	..	14,500	14,500	..	14,500	490	14,990	..	26,078	12,289	..	..	16,577	..	..	..	..	61,783	2
3	Gurgaon	..	141	..	9,600	9,600	..	9,600	97	9,838	..	10,503	4,021	..	..	19,021	144	190	..	..	43,361	3
4	Karnal	..	..	..	..	..	..	..	76	76	..	1,230	1,180	..	..	..	..	..	..	..	30,728	4
5	Ambala	..	..	..	..	..	..	..	..	..	..	1,147	371	..	..	2,771	..	..	..	..	19,172	5
6	Simla	..	..	..	..	..	..	..	..	..	..	2,277	..	..	..	..	..	..	..	..	2,508	6
JULLUNDUR DIVISION.																						
7	Kangra	..	..	..	..	..	..	..	7	7	..	4,205	628	..	..	628	164	..	..	164	20,061	7
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	242	983	..	..	1,190	..	..	..	..	23,774	8
9	Jullundur	..	..	..	..	..	..	..	..	..	..	499	293	..	..	990	..	..	..	..	20,277	9
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	584	287	..	..	2,930	..	..	..	..	20,944	10
11	Ferozepore	..	..	..	..	..	1,747	1,747	68	1,815	2	2,622	2,675	10,000	..	12,675	..	..	..	..	42,492	11
LAHORE DIVISION.																						
12	Lahore	..	61	..	..	..	..	..	31	92	1	968	..	5,971	..	5,971	..	187	..	187	30,650	12
13	Amritsar	..	86	..	..	..	260	260	24	370	..	2,629	1,878	..	..	4,208	..	..	..	..	27,429	13
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	832	547	..	..	3,731	..	..	..	..	26,630	14
15	Sialkot	..	..	..	..	..	..	..	..	..	..	1,967	1,338	..	..	4,278	..	..	..	..	20,778	15
16	Gujrauwala	..	..	..	..	..	..	..	85	85	..	369	265	..	..	1,338	..	..	..	..	16,391	16
17	Skeikhupura	..	..	..	..	..	..	..	..	..	..	1,684	190	..	1,800	..	1,990	..	..	..	21,189	17
RAWALPINDI DIVISION.																						
18	Gujrat	..	..	180	..	180	..	180	411	591	..	1,566	1,071	..	..	1,966	..	..	..	..	16,315	18
19	Shahpur	..	..	..	7,000	7,000	2,885	9,885	58	9,943	..	12,376	..	13,006	..	13,006	..	..	..	..	42,160	19
20	Jhelum	..	423	..	9,500	9,500	..	9,500	48	9,971	..	10,862	201	15,976	..	16,177	..	..	..	..	32,659	20
21	Rawalpindi	..	..	..	5,000	5,000	..	5,000	..	5,000	..	11,934	7,711	..	..	1,200	..	..	..	..	27,173	21
22	Attock	..	..	..	4,000	4,000	..	4,000	39	4,039	..	11,602	100	..	..	8,236	..	..	..	..	29,679	22
23	Mianwali	..	1,062	..	6,000	6,000	..	6,000	..	7,062	180	19,328	507	14,206	..	14,713	22	765	..	787	42,091	23
MULTAN DIVISION																						
24	Montgomery	..	..	..	..	..	..	..	..	..	..	976	657	..	..	4,625	..	..	..	..	34,808	24
25	Lyalpur	..	248	..	..	..	..	..	..	248	..	1,497	385	..	..	3,000	..	..	..	..	36,941	25
26	Jhang	..	75	..	..	..	..	..	..	75	..	151	..	..	..	..	..	..	..	..	17,688	26
27	Multan	..	73	..	..	..	..	..	..	73	..	1,392	2	..	..	7,942	..	..	..	..	51,417	27
28	Mozaffargarh	..	..	..	..	..	..	..	..	..	..	1,042	8,240	..	..	8,240	..	..	..	..	22,760	28
29	Dera Ghazi Khan	..	318	..	6,000	6,000	..	6,000	901	7,219	..	13,919	1,709	..	..	9,103	..	..	..	..	30,793	29
Total for the year 1939-40.		2,487	..	180	71,600	71,780	4,992	76,772	2,348	81,607	183	1,55,149	47,888	1,33,319	..	1,81,207	330	1,231	..	1,561	8,16,091	

Serial No.	Name of District Board.	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.											Serial No.
		VI—DISTRICT WORKS.				6—DISTRICT WORKS.											
		A.—CONTRIBUTIONS.				A.—DIRECTION.			B.—BOARDS.								
		(1) From Government.				(1) & (2) Establishment and contingencies.	(3) Works.	TOTAL A.—DIRECTION.	(1) Metalled.								
		(a) For maintenance of main roads.	(b) For development of main roads.	(c) Others.	Total (1) From Government.				(a) Main roads.			(b) Other roads.					
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	1,627	..	..	1,627	17,188	..	17,188	..	3,288	3,288	..	1,000	1,000	4,288	1
2	Rohtak	16,484	625	..	17,109	20,066	..	20,066	22,020	50,693	72,713	..	..	..	72,713	2
3	Gurgaon	4,717	1,000	3,060	8,831	17,385	..	17,385	9,341	12,663	22,004	..	..	..	22,004	3
4	Karnal	4,214	..	..	4,214	15,826	16	15,842	3,904	9,406	13,310	..	4,403	4,403	17,713	4
5	Ambala	19,100	..	..	19,100	14,494	496	14,990	..	47,558	47,558	..	2,102	2,102	49,660	5
6	Simla	556	..	..	556	1,354	..	1,354	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																	
7	Kangra	5,817	586	..	6,403	17,975	40	18,015	..	4,389	4,389	..	7,820	7,820	12,209	7	
8	Hoshiarpur	8,459	..	..	8,459	13,711	..	13,711	..	..	..	..	..	..	1,01,518	8
9	Jullundur	38,988	..	..	38,988	8,641	2,875	11,316	..	1,01,518	1,01,518	..	15,107	15,107	65,022	9
10	Ludhiana	18,182	..	..	18,182	11,401	..	11,401	..	49,915	49,915	..	4,891	4,891	54,558	10
11	Ferozepore	13,218	557	..	13,775	19,366	273	19,639	17,212	32,455	49,667	..	..	..	..	11
LAHORE DIVISION.																	
12	Lahore	5,240	..	..	5,240	16,661	..	16,661	..	7,190	7,190	..	4,824	4,824	1,16,201	12
13	Amritsar	3,387	500	..	3,887	15,741	40	15,781	1,04,248	7,129	1,11,377	..	7,559	7,559	7,559	13	
14	Gurdaspur	5,170	2,050	..	7,220	18,333	100	18,433	..	..	..	..	3,559	7,228	20,398	14
15	Sialkot	5,458	2,250	..	7,708	25,310	1,475	26,785	5,329	6,341	12,670	4,169	1,586	9,417	9,417	15	
16	Gujranwala	4,099	..	..	4,099	11,513	243	11,756	..	..	..	7,831	1,586	..	22,554	16
17	Sheikhupura	6,584	..	..	6,584	13,724	..	13,724	12,649	9,905	22,554	..	..	..	..	17
RAWALPINDI DIVISION.																	
18	Gujrat	8,876	..	..	8,876	14,158	299	14,457	..	55,292	55,292	..	..	..	55,292	18
19	Shahpur	3,148	..	..	3,148	24,861	560	25,421	12,910	14,499	27,409	..	..	..	435	19
20	Jhelum	4,227	..	..	4,227	10,455	29	10,484	..	435	435	..	24,513	24,513	24,513	20
21	Rawalpindi	20,922	..	..	20,922	19,403	..	19,403	..	..	..	..	384	384	1,972	21
22	Attock	3,948	..	2,077	6,025	12,96	53	12,249	..	1,588	1,588	..	722	722	1,209	22	
23	Mianwali	2,561	346	..	2,907	7,229	26	6,255	..	487	487	..	..	..	..	23
MULTAN DIVISION.																	
24	Montgomery	9,251	..	..	9,251	22,744	..	22,744	42,163	9,637	51,800	148	1,210	1,358	53,158	24
25	Lyallpur	31,172	30	..	31,202	33,754	250	34,004	..	74,952	74,952	..	350	350	74,952	25	
26	Jhang	10,050	..	..	10,050	10,531	..	10,531	1,351	1,949	3,300	..	..	..	3,650	26
27	Multan	19,417	..	..	19,417	32,555	..	32,555	11,334	67,864	79,200	..	5,445	5,445	84,645	27
28													3,392	3,392	3,392	28	

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, 1940—CONTINUED.

INCOME—CONTINUED.									EXPENDITURE—CONTINUED.									
VI.—DISTRICT WORKS.—CONCLUDED.									6.—DISTRICT WORKS—CONCLUDED.									
Serial No.	Name of District Board.	A.—CONTRIBUTIONS—concl'd.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	TOTAL VI.—DISTRICT WORKS.	B.—ROADS—concluded.						(3) Interest on loans.	TOTAL B.—ROADS.	TOTAL 6.—DISTRICT WORKS.	Serial No.	
		(2) Other contributions.	TOTAL A.—CONTRIBUTIONS.					(2) Unmetalled.			Total (2) Unmetalled.	TOTAL B.—ROADS.	TOTAL 6.—DISTRICT WORKS.					
1	2	235	236	237	238	239	240	a) Main Roads.						b) Other Roads.			247	248	249	250	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	(i) Original works	(ii) Repairs.	Total (a) Main roads.	(i) Original works	(ii) Repairs.	Total (b) other roads.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																		
1	Hissar	..	1,627	..	213	..	1,840	..	3,413	3,413	..	657	657	4,070	..	8,358	25,546	1
2	Rohtak	..	17,109	..	..	..	17,109	..	1,574	1,574	..	1,475	1,475	3,049	..	75,762	95,828	2
3	Gurgaon	..	155	..	993	..	9,979	3,767	15,696	19,463	..	..	..	19,463	..	41,467	58,852	3
4	Karnal	..	720	..	972	..	5,906	17,734	18,202	35,936	..	..	..	42,108	..	59,821	75,663	4
5	Ambala	..	2,596	..	926	..	22,622	..	16,859	16,859	..	6,172	6,172	16,859	..	66,519	81,509	5
6	Simla	..	556	..	..	..	556	..	..	..	..	489	489	489	..	489	1,843	6
JULLUNDUR DIVISION.																		
7	Kangra	..	494	..	254	..	7,151	2,010	19,511	21,521	1,609	16,608	18,217	39,738	..	39,738	57,753	7
8	Hoshiarpur	..	60	..	1,484	..	10,003	17,702	19,863	37,565	..	10,605	10,605	48,170	..	60,379	74,090	8
9	Jullundur	..	38,988	..	232	..	39,220	..	5,823	5,823	..	..	..	5,823	..	1,07,341	1,18,657	9
10	Ludhiana	..	18,182	..	93	..	18,275	..	1,348	1,348	..	1,385	1,385	2,733	..	67,755	79,156	10
11	Feroz epore	..	13,775	..	1,257	..	15,032	605	20,542	21,147	1,098	1,636	2,734	23,881	..	78,439	98,078	11
LAHORE DIVISION.																		
12	Lahore	..	6	..	1,540	..	6,786	..	18,977	18,977	..	21,111	21,111	40,088	..	47,278	63,939	12
13	Amritsar	..	350	..	2,082	..	6,319	167	7,561	7,728	6,367	7,372	13,739	21,467	..	1,37,668	1,53,449	13
14	Gurdaspur	..	..	..	596	..	7,816	7,368	26,251	33,619	3,888	11,236	15,124	48,743	..	56,302	74,735	14
15	Sialkot	..	..	..	778	..	8,486	2,871	11,951	14,822	6,436	7,643	14,079	28,901	..	49,299	76,084	15
16	Gujranwala	..	..	..	78	..	4,167	..	17,479	17,479	..	9,989	9,989	27,468	..	36,885	48,641	16
17	Sheikhupura	..	..	..	217	..	6,801	467	9,872	10,339	4,490	5,384	9,874	20,213	..	42,767	56,491	17
RAWALPINDI DIVISION.																		
18	Gujrat	..	..	..	17,924	..	26,800	..	50,185	50,185	..	..	..	50,185	..	1,05,477	1,19,934	18
19	Shahpur	..	1,160	..	2,796	..	7,104	5,999	21,737	27,736	..	..	..	27,736	6,041	61,186	86,607	19
20	Jhelum	..	47,781	..	237	..	52,245	..	30,714	30,714	..	17,275	17,275	47,989	..	48,424	58,908	20
21	Rawalpindi	..	..	..	37,138	..	58,060	..	..	..	..	49,834	49,834	49,834	..	74,347	93,750	21
22	Attock	..	120	..	22,096	..	28,241	5,474	18,809	24,283	..	9,936	9,936	34,219	..	36,191	48,440	22
23	Mianwali	..	291	..	3,109	..	6,307	..	1,891	1,891	..	2,526	2,526	4,417	..	5,626	11,881	23
MULTAN DIVISION.																		
24	Montgomery	..	..	..	1,562	..	10,813	..	18,667	18,667	..	11,615	11,615	30,282	..	83,440	1,06,184	24
25	Lyallpur	..	..	454	1,836	..	33,492	..	26,977	26,977	..	..	..	26,977	..	1,01,929	1,36,933	25
26	Jhang	..	..	..	33	..	10,083	..	19,415	19,415	250	943	1,193	20,608	..	24,258	34,789	26
27	Multan	..	..	880	5,976	..	26,273	3,193	34,898	38,091	1,713	22,884	24,597	62,688	..	1,47,333	1,79,888	27
28	Muzaffargarh	..	..	..	585	..	5,598	3,200	15,846	19,046	..	..	..	19,046	..	22,438	33,143	28
29	Dera Ghazi Khan	..	..	..	..	..	15,783	1,130	16,875	18,005	2,173	7,966	10,139	28,144	..	28,144	40,869	29
Total for the year 1939-40		53,733	3,62,526	1,334	1,05,007	..	4,68,867	71,687	4,70,936	5,42,623	28,024	2,24,741	2,52,765	7,95,388	6,041	17,15,060	21,90,640	
Total for the previous year		52,973	4,16,023	412	83,475	..	4,99,910	1,12,301	4,59,091	5,71,392	33,199	2,33,890	2,67,089	8,38,481	7,196	18,67,614	23,39,905	

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.					Serial No.
		IN- TOTAL—ORDINARY COME.	VII.—EXTRAORDINARY INCOME.				TOTAL ORDINARY EXPEN- DITURE.	7.—EXTRAORDINARY EXPENDITURE.				
			A.—SALE OF INVESTMENTS.	B.—LOANS OTHER THAN FOR BOARDS.	C.—GRANTS FOR FAMINE RELIEF.	TOTAL VII.—EXTRA-ORDINARY INCOME.		A.—PURCHASE OF INVEST- MENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.	TOTAL 7.—EXTRAORDI- NARY EXPENDITURE.	
1	2	251	252	253	254	255	256	257	258	259	260	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.												
1	Hissar	4,40,797	..	30,000	32,20,002	32,50,002	4,71,339	..	..	32,23,458	32,23,458	1
2	Rohtak	6,87,927	80,000	..	..	80,000	7,44,679	..	..	..	..	2
3	Gurgaon	6,40,006	..	..	..	..	..	..	..	..	..	3
4	Karnal	5,82,181	..	..	1,64,293	1,64,293	6,55,360	..	11,500	1,75,416	1,86,916	4
5	Ambala	5,29,102	..	..	..	..	5,77,513	..	..	..	..	5
6	Simla	85,140	..	..	..	..	5,38,829	..	..	..	..	6
							82,603	3,446	..	..	3,446	
JULLUNDUR DIVISION.												
7	Kangra	7,43,352	..	..	..	..	7,31,569	..	..	..	..	7
8	Hoshiarpur	9,87,191	..	..	..	..	9,42,907	..	..	..	..	8
9	Jullundur	7,27,556	1,133	..	..	1,133	7,23,622	..	..	..	..	9
10	Ludhiana	6,00,974	..	..	..	..	6,17,974	..	..	..	..	10
11	Ferozepore	7,99,624	60,375	..	..	60,375	8,06,662	60,375	..	..	60,375	11
LAHORE DIVISION.												
12	Lahore	6,69,071	..	..	..	..	7,01,110	..	..	..	..	12
13	Amritsar	6,49,178	26,680	..	..	26,680	7,38,121	..	..	..	..	13
14	Gurdaspur	6,28,364	..	..	..	..	6,38,222	25,000	..	..	25,000	14
15	Sialkot	7,15,136	..	..	..	..	7,10,446	..	..	..	..	15
16	Gujranwala	5,52,793	..	..	..	..	5,74,027	..	..	..	..	16
17	Sheikhupura	6,08,516	..	..	..	..	5,79,810	..	..	..	..	17
RAWALPINDI DIVISION.												
18	Gujrat	6,25,994	..	..	..	..	6,65,525	..	..	..	..	18
19	Shahpur	8,69,251	10,000	..	..	10,000	8,44,971	57,813	23,959	..	81,772	19
20	Jhelum	7,16,916	..	..	..	..	7,13,788	..	..	..	..	20
21	Rawalpindi	7,60,207	..	..	..	..	7,61,567	..	..	..	..	21
22	Attock	6,64,302	..	..	..	..	6,50,277	..	..	..	..	22
23	Mianwali	4,75,942	..	..	..	..	4,64,556	..	..	..	..	23
MULTAN DIVISION.												
24	Montgomery	9,37,873	..	..	..	..	9,50,077	..	..	..	..	24
25	Lyalpur	12,37,628	75,000	..	..	75,000	13,10,348	..	..	..	..	25
26	Jhang	6,10,404	..	..	..	..	5,56,849	..	..	..	..	26
27	Multan	8,95,391	2,194	..	..	2,194	9,73,640	98,945	..	..	98,945	27
28	Muzaffargarh	4,97,517	600	..	..	600	4,87,243	..	..	..	..	28
29	Dera Ghazi Khan	5,61,086	..	..	..	..	5,57,044	4,508	..	..	4,508	29
Total for the year 1939-40—		1,94,98,919	2,55,982	30,000	33,84,295	36,70,277	1,97,74,658	2,50,087	35,459	33,98,874	36,84,420	
<i>Total for the previous year ..</i>		<i>1,95,02,670</i>	<i>1,57,386</i>	<i>..</i>	<i>16,83,000</i>	<i>18,40,386</i>	<i>2,01,06,073</i>	<i>1,36,006</i>	<i>69,394</i>	<i>16,01,091</i>	<i>18,06,401</i>	

VIII.—SUSPENSE ACCOUNTS.

EXPENDITURE—CONTINUED.

8.—SUSPENSE ACCOUNTS.

Serial No.	Name of District Board.	A.—STATIONERY AND PRINTING.						B.—STOCKS AND STORES.						C.—ADVANCES AND DE-POSTS.	D.—AGENCY WORKS.	TOTAL VIII.—SUSPENSE ACCOUNTS.	8.—SUSPENSE ACCOUNTS.				Serial No.			
		(1) General Departments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.	(6) District Works.	TOTAL A.—STATIONERY AND PRINTING.	(1) General Departments.	(2) Education.	(3) Medical.	(4) Public Health.	(5) Veterinary and Stock-breeding.				(6) District Works.	TOTAL B.—STOCK AND STORES.	A.—STATIONERY AND PRINTING.	B.—STOCKS AND STORES.		C.—ADVANCES AND DE-POSTS.	D.—AGENCY WORKS.	TOTAL 8.—SUSPENSE ACCOUNTS.
1	2	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																								
1	Hissar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
3	Gurgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	144	..	144	..	..	..	..	..	..
4	Karnal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
5	Ambala	708	131	30	91	..	242	1,202	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
6	Sirsa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																								
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Jullundur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
10	Ludhiana	..	..	..	..	..	..	..	5	58	56	1	38	7	1,277	..	1,284	..	..	..	..	..	..
11	Ferozepore	..	..	..	..	..	..	..	..	..	..	..	..	159	..	..	..	..	..	..	..	..	..
LAHORE DIVISION.																								
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Amritsar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
14	Gurdaspur	592	24	110	216	14	57	1,013	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15	Sialkot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
16	Gujranwala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17	Sheikhpura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
RAWALPINDI DIVISION.																								
18	Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19	Shahpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
20	Jhelum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
21	Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
22	Attock	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
MULTAN DIVISION.																								
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Lyalpur	..	..	..	..	..	..	..	7	29	..	..	..	..	..	..	..	..	..	..	..	..	..
26	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27	Multan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total for the year 1939-40.		1,300	155	140	307	14	299	2,215	12	87	56	1	38	8	202	7,10,775	37,199	7,50,391	5,427
Total for the previous year.		819	174	216	514	14	691	2,428	86	266	39	1	18	30	440	9,02,817	357	9,06,042	6,477

The minus figures shown in columns 280 and 282 against Gurgaon represent the adjustment of advances given in the year 1938-39, for carrying out famine test works. As the works for which these advances had been given were closed during the year 1939-40, these amounts were adjusted during the year 1939-40 on receipt of final accounts from the officers-in-charge of the test works.

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, 1940—concluded.

Serial No.	Name of District Board.	INCOME—CONCLUDED*			EXPENDITURE—CONCLUDED.							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) *AS GIVEN IN COL. 3 OF THE FINANCIAL POSITION STATEMENT.	TOTAL INVESTMENTS.	TOTAL DEBTS OUTSTANDING AT THE END OF THE YEAR UNDER REPORT.	INCIDENCE OF INCOME PER HEAD OF POPULATION.	INCIDENCE OF TAXATION PER HEAD OF POPULATION.	
1	2	283	284	285	286	287	288	289	290	291	292	1
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
AMBALA DIVISION.												
1	Hissar	3,690,943	77,513	37,68,456	36,94,797	73,659	†14·68	30,000	3,0000	‡ 0 9 7	0 1 0	1
2	Rohtak	7,67,627	52,313	8,19,940	7,48,993	70,947	25·6	..	..	0 15 5	0 4 2	2
3	Gurgaon	8,04,299	1,33,388	9,37,687	8,29,842	1,07,845	28·6	..	..	‡ 0 15 7	0 4 7	3
4	Karnal	5,84,586	29,635	6,14,221	5,79,328	34,893	12·2	1,03,475	..	0 12 7	0 4 7	4
5	Ambala	5,30,119	* 51,093	5,81,212	5,39,973	41,239	13·24	..	..	0 14 1	0 5 0	5
6	Sirma	98,611	21,961	1,20,572	91,672	28,900	148·71	3,446	..	0 14 1	0 5 0	6
JULLUNDUR DIVISION.												
7	Kangra	7,44,636	27,870	7,72,506	7,31,819	40,687	39·8	24,998	29,209	0 15 2	0 3 2	7
8	Hoshiarpur	9,87,191	65,544	10,52,735	9,42,907	1,09,828	19·85	..	..	1 0 8	0 4 6	8
9	Jullundur	7,81,642	66,158	8,47,800	7,69,329	78,471	20·21	..	..	0 15 7	0 5 9	9
10	Ludhiana	6,52,110	63,735	7,18,845	6,72,532	46,313	17·67	397 00	5,900	1 2 9	0 5 8	10
11	Ferozepore	9,38,151	1,00,296	10,38,447	9,39,324	99,123	21·58	60,375	..	0 12 9	0 4 2	11
LAHORE DIVISION.												
12	Lahore	6,68,209	84,486	7,52,695	7,01,110	51,585	14·69	1,80,000	..	0 12 11	0 4 8	12
13	Amritsar	6,77,243	‡ 2,06,225	8,83,468	7,38,912	1,44,556	30·86	..	..	0 13 3	0 4 3	13
14	Gurdaspur	6,28,861	65,443	6,94,304	6,64,491	29,813	8·75	77,700	..	0 11 6	0 4 4	14
15	Sialkot	7,34,828	98,496	8,33,324	7,13,088	1,20,236	28·22	20,400	..	0 14 7	0 4 0	15
16	Gujranwala	5,52,993	1,89,685	7,42,478	5,78,027	1,64,451	61·77	1,000	..	0 14 6	0 5 3	16
17	Sheikhupura	7,07,652	83,791	7,91,443	6,90,656	1,00,787	23·47	1,10,000	..	1 1 7	0 6 7	17
RAWALPINDI DIVISION.												
18	Gujrat	6,34,817	99,351	7,34,168	6,71,122	63,046	21·75	..	..	0 12 0	0 4 6	18
19	Shahpur	8,80,593	1,96,040	10,76,633	9,28,160	1,48,473	30·7	57,813	1,02,719	1 3 6	0 7 9	19
20	Jhelum	7,22,804	7,901	7,30,705	7,15,397	15,308	25·89	20,581	..	1 7 3	0 3 1	20
21	Rawalpindi	8,18,045	31,260	8,49,305	8,24,392	24,913	20·1	51,600	..	1 9 9	0 2 7	21
22	Attock	6,65,373	20,673	6,86,046	6,51,114	34,932	..	..	..	1 4 3	0 3 1	22
23	Mianwali	4,76,042	35,478	5,11,520	4,64,727	46,793	38·64	18,460	..	1 4 8	0 2 7	23
MULTAN DIVISION.												
24	Montgomery	9,39,909	3,61,715	13,01,624	9,51,312	3,50,312	74·8	1,97,275	..	0 15 11	0 6 2	24
25	Lyallpur	13,90,314	2,52,168	16,42,482	13,93,165	2,49,317	33·86	..	..	1 4 11	0 8 9	25
26	Jhang	6,11,369	69,218	6,80,587	5,56,849	1,24,221	44·78	30,400	..	1 0 8	0 6 5	26
27	Multan	10,06,119	6,04,249	16,10,368	11,62,064	4,48,304	85	2,85,955	..	1 0 0	0 7 11	27
28	Muzaffargarh	4,98,245	35,522	5,30,767	4,87,288	43,479	17·60	1,18,503	..	0 14 5	0 3 10	28
29	Dera Ghazi Khan	7,26,456	99,201	8,25,657	7,23,026	1,02,631	52·39	84,400	..	1 10 5	0 3 5	29
	Total for the year 1939-40 ..	2,39,19,587	32,30,408	2,71,49,995	2,41,55,416	29,95,062	..	16,04,981	1,67,888	1 2 10	0 4 10	
	<i>Total for the previous year</i> ..	<i>2,22,49,998</i>	<i>37,10,957</i>	<i>2,59,60,955</i>	<i>2,27,28,148</i>	<i>32,31,907</i>	<i>..</i>	<i>16,33,322</i>	<i>1,38,633</i>	<i>1 1 7</i>	<i>0 3 4</i>	

* The difference of Re. 1 between the closing balance of 1938-39 and the opening balance of 1939-40 is due to the fact that a chalan of Re. 1-6-0 was received in May, 1940 and this amount was taken by the Imperial Bank, Ambala City, in March, 1941.
 † The percentage in column 288 has been arrived at on the District Board balance of Rs. 2,935 plus investments Rs. 30,000.
 ‡ The incidence in column 291 has not been arrived at on the figures shown in column 283 which include Government grant for famine. This is calculated on the actual District Board income.
 § Excludes Rs. 1,500 on account of unspent balance of public contribution.
 || Rs. 483 added on account of adjustment.

APPENDICES.

APPENDIX I.—Statement showing the financial position of the District Boards in the Punjab, for the year 1939-40.

APPENDIX II.—Abstract of Form No. II of the District Board Returns for the year 1939-40 showing Income and Expenditure of the District Boards in the Punjab under the headings given in Table 135 of Statistical Abstract for British India.

APPENDIX I.

STATEMENT SHOWING THE FINANCIAL POSITION OF DISTRICT BOARDS IN THE PUNJAB, ACCORDING TO THE YEAR, 1939-40.

Serial No.	Name of District Board.	Net income of the previous financial year.	Total income according to annual accounts.	Opening balance.	Total of columns 4 and 5.	Total expenditure.	Closing balance.	Sales or maturity of investments.	Suspense account.	Loans.	Contributions or endowments from Government or other source earmarked for a particular purpose or department.	Income from sale of land and buildings.	All income from school fees, medical fees, veterinary fees or other income received for the specific benefit of a particular Department, such as income from road monopolies.	Total of columns 9 to 14.	Net income, i.e., column 4 minus column 15.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

AMBALA DIVISION.

1	Hissar	2,24,256	36,90,043	77,513	37,68,456	36,94,797	78,659	..	144	30,000	34,88,574	..	27,765	35,46,483	1,44,460	
2	Rohtak	4,06,509	7,67,627	52,313	8,19,940	7,48,993	70,947	80,000	..	..	3,68,662	..	38,851	4,87,513	2,80,114	
3	Gurgaon	3,76,835	8,04,299	1,33,388	9,37,687	8,29,842	1,07,845	..	..	..	5,15,251	..	18,157	5,33,408	2,70,891	
4	Karnal	2,85,979	5,84,586	29,635	6,14,221	5,79,328	34,803	..	2,405	..	2,29,024	..	50,546	2,81,975	3,02,611	
5	Ambala	3,11,322	5,30,119	51,093	5,81,212	5,39,973	41,239	..	1,117	..	2,35,847	..	17,149	2,54,113	2,76,006	
6	Simla	19,433	98,611	21,961	1,20,572	91,672	28,900	..	13,471	..	71,776	..	3,267	88,514	10,097	

JULLUNDUR DIVISION.

7	Kangra	2,62,820	7,44,636	27,870	7,72,506	7,31,819	40,687	..	1,284	..	4,06,401	..	29,174	4,36,859	3,07,777	
8	Hoshiarpur	4,33,339	9,87,191	65,544	10,52,735	9,42,907	1,09,828	..	..	..	5,99,116	..	37,729	6,36,845	3,50,346	
9	Jullundur	3,90,623	7,81,642	66,158	8,47,800	7,69,329	78,471	..	52,953	..	2,87,035	..	74,610	4,14,598	3,67,044	
10	Ludhiana	2,62,968	6,52,110	66,735	7,18,845	6,72,532	46,313	..	51,136	..	2,87,789	..	51,206	3,90,131	2,61,979	
11	Feroz pore	5,04,560	9,38,151	1,00,296	10,38,447	9,39,324	93,123	60,375	78,262	..	3,10,477	..	29,690	4,78,794	4,59,357	

LAHORE DIVISION.

12	Lahore	..	2,96,327	6,68,209	84,486	7,52,695	7,01,110	51,585	..	..	..	3,01,619	..	25,624	3,27,243	3,40,966
13	Amritsar	..	4,91,371	6,77,243	2,06,225	8,83,468	7,38,912	1,44,556	26,680	1,385	..	2,95,930 4,432	250	36,221	3,64,898	3,12,345
												3,00,362				
14	Gurdaspur	..	3,44,014	6,28,861	65,443	6,94,304	6,64,491	29,813	..	497	..	2,65,565	..	36,181	3,02,243	3,26,618
15	Sialkot	..	4,13,503	7,34,828	98,496	8,33,324	7,13,088	1,20,236	..	19,692	..	3,10,668	..	39,688	3,70,048	3,64,780
16	Gujranwala	..	2,59,638	5,52,793	1,89,685	7,42,478	5,78,027	1,64,451	..	..	..	2,93,453	2,998	25,339	3,21,790	2,31,003
17	Sheikhupura	..	3,73,284	7,07,652	83,791	7,91,443	6,90,656	1,00,787	..	99,136	..	2,75,852	..	37,057	4,12,045	2,95,607

RAWALPINDI DIVISION.

18	Gujrat	..	3,28,489	6,34,817	99,351	7,34,168	6,71,122	63,046	..	8,823	..	2,87,250	..	48,997	3,45,070	2,89,747
19	Shahpur	..	4,99,312	8,80,593	1,96,040	10,76,633	9,28,160	1,41,473	10,000	1,342	..	3,86,088	..	42,852	4,40,282	4,40,311
20	Jhelum	..	1,19,509	7,22,804	7,901	7,30,705	7,15,397	15,308	..	5,888	..	4,50,333	..	1,28,902	5,84,223	1,38,581
21	Rawalpindi	..	1,43,044	8,18,045	31,260	8,49,305	8,24,391	24,913	..	57,838	..	5,67,340	..	69,884	6,95,062	1,22,983
22	Attock	..	1,87,161	6,65,373	20,672	6,86,046	6,51,114	34,932	..	1,071	..	4,31,912	..	48,104	4,81,987	1,84,286
23	Mianwali	..	1,17,437	4,76,042	35,478	5,11,520	4,64,727	46,793	..	100	..	3,19,847	10,100	24,914	3,54,961	1,21,081

MULTAN DIVISION.

24	Montgomery	..	5,72,266	9,39,909	3,61,715	13,01,624	9,51,312	3,50,312	..	2,036	..	4,38,380	..	39,917	4,80,333	4,59,576
25	Lyallpur	..	7,19,705	13,90,314	2,52,168	16,42,482	13,93,165	2,49,317	75,000	77,686	..	3,96,801	..	1,16,517	6,66,004	7,24,310
26	Jhang	..	2,25,862	6,11,369	69,218	6,80,587	5,56,849	1,24,221	..	965	..	3,06,901	..	26,070	3,33,936	2,77,433
27	Multan	..	9,79,831	10,06,119	6,94,249	16,10,368	11,62,064	4,48,304	2,194	1,08,534	..	3,37,062	..	31,424	4,79,214	5,26,905
28	Muzaffargarh	..	2,03,360	4,98,245	32,522	5,30,767	4,87,288	43,479	600	128	..	2,24,566	..	25,910	2,51,204	2,47,041
29	Dera Ghazi Khan	..	2,72,814	7,26,456	99,201	8,25,657	7,23,026	1,02,631	..	1,65,370	..	3,58,665	25	6,492	5,30,552	1,95,901

Total for the year 1939-40.			1,00,25,562	2,33,19,587	32,30,408	2,71,49,995	2,41,55,416	29,95,062	2,54,849	7,51,253	30,000	1,30,52,616	13,373	11,87,337	1,52,89,428	86,30,159
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APPENDIX II.

Abstract of Form No. II of the District Board Returns for the year 1939-40 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 ..	62,18,202	Education ..	1,14,18,592
Civil Works ..	11,23,107	Civil Works ..	30,45,489
Other Sources ..	1,65,78,278	Sanitation, Hospital, etc. ..	29,36,591
		Debt and Miscellaneous ..	67,54,744
Total Income ..	2,39,19,587	Total Expenditure ..	2,41,55,416

