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no: 805/1942

REPORT
ON THE WORKING OF
DISTRICT BOARDS
IN THE
PUNJAB
DURING THE YEAR
1940-41

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**Proceedings of the Punjab Government in the Local Government
(Boards) Department, No. 3394-Bds.-42/44167, dated 12th August,
1942**

THE Punjab Government have decided that on account of the pressure of war work the annual returns in respect of District Boards in the Punjab for the year 1940-41 should be printed without the usual review.

Ordered that copies be forwarded to all Commissioners of Divisions and Deputy Commissioners in the Punjab, 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 in the Department of Education, Health and Lands.

By order of the Punjab Government,

E. A. R. EUSTACE,

Secretary to Government, Punjab.

Medical and Local Government Departments

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STATISTICS.

**Abstracts of Forms Nos. I and I-A of the District Board Returns for
the year 1940-41.**

I.—Area under the jurisdiction of District Boards	..	..	94,881·41
			(Square miles).
Population within District Boards' limits	..	..	21,599,841
Particulars regarding Chairmen of District Boards—			
Elected non-officials	..	..	3
Elected officials	..	..	<i>Nil.</i>
Appointed non-officials	..	..	<i>Nil.</i>
Appointed officials	..	..	26
Aggregate number of Members of District Boards—			
<i>Ex-officio</i>	..	..	135
Appointed	..	..	204
Elected	..	..	865
Of these—			
Officials	..	..	135
Non-officials	..	..	1,070
Europeans and Anglo-Indians	..	..	17
Indians	..	..	1,188
I-A.—Aggregate number of meetings held by District Boards—			
Total number of meetings held	..	..	220
Number of meetings which proved abortive for want of a quorum	..	..	<i>Nil.</i>
Number of meetings which were adjourned	..	..	4
Average percentage of non-officials present at each meeting	..	..	*82
Average percentage of officials present at each meeting	..	..	*80
Average percentage of all members present at each meeting	..	..	*82

*Approximately.

Abstract of Form II of the District Board Returns for the year 1940-41.

A.—Income.

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

No.	Particulars.	Total for the year 1940-41.	Total for the year 1939-40.
		Rs.	Rs.
I	General Departments—		
	A.—General—		
	Un earmarked contribution from Government	12,27,690	12,98,551
	Other items	3,04,028	1,91,043
	B.—Taxes—		
	Local rate	63,85,310	56,54,161
	Profession or Hasiyat Tax	5,79,509	5,01,252
	Other taxes	23,545	35,826
	C.—Fees (other than fees from institutions)	4,50,529	3,73,234
	D.—Income under other Acts—		
	Stage Carriages Act	53,043	48,635
	Cattle Trespass Act	77,349	1,13,219
	Northern India Ferries Act	1,34,748	1,67,769
	E.—Income from Boards Properties	5,29,255	5,19,881
	<i>Total</i>	<i>97,65,006</i>	<i>89,03,571</i>
II	Education—		
	A.—Fees	9,30,301	9,37,196
	B.—Contributions—		
	From Government	76,82,120	76,54,940
	From others	46,886	50,549
	C.—Miscellaneous	35,357	29,034
	D.—Female Education	1,57,358	1,40,433
	<i>Total</i>	<i>88,52,022</i>	<i>88,12,152</i>
III	Medical—		
	A.—Fees	9,430	5,846
	B.—Sale of Medicines	1,729	665
	C.—Contributions—		
	From Government	7,49,443	7,49,951
	From others	51,560	52,296
	D.—Miscellaneous	9,956	10,576
	<i>Total</i>	<i>8,22,118</i>	<i>8,19,334</i>
IV	Public Health—		
	A.—Sanitation Tax	9,610	9,837
	B.—Fees	714	854
	C.—Contributions—		
	From Government	3,96,155	3,15,383
	From others	17,495	9,763
	D.—Miscellaneous	9,861	4,009
	<i>Total</i>	<i>4,33,835</i>	<i>3,39,846</i>
V	Veterinary and Stock-breeding—		
	A.—Veterinary Hospitals—		
	Contributions from Government	11,521	45,900
	Other sources	38,292	25,822
	B.—Horse and Mule-Breeding—		
	Contributions from Government .. .. .	..	157
	Other sources	1,862	1,480
	C.—Cattle-Breeding—		
	Contributions from Government	92,751	71,780
	Other sources	11,122	9,827
	D.—Sheep and Goat-Breeding	11	183
	<i>Total</i>	<i>1,55,569</i>	<i>1,55,149</i>
VI	District works—		
	A.—Contributions—		
	From Government	2,62,104	3,08,793
	From others	53,465	53,733
	B.—Commission on Agency Works	769	1,334
	C.—Miscellaneous	81,836	1,05,007
	D.—Loans for Roads .. .. .	..	..
	<i>Total</i>	<i>3,98,174</i>	<i>4,68,867</i>
	Total Ordinary Income	2,04,26,714	1,94,98,919
VII	Extraordinary Income—		
	A.—Sale of Investments	14,710	2,55,982
	B.—Loans other than for Roads	500	30,000
	C.—Grants for Famine Relief	14,00,596	33,84,295
	<i>Total</i>	<i>14,15,806</i>	<i>36,70,277</i>
VIII	Suspense Accounts—		
	A.—Stationery and Printing	2,261	2,215
	B.—Stocks and Stores	233	202
	C.—Advances and Deposits	14,92,269	7,10,775
	D.—Agency Works	59,060	37,199
	<i>Total</i>	<i>15,53,823</i>	<i>7,50,391</i>
	Total Income	2,33,56,343	2,39,19,587
	<i>Opening Balance</i>	<i>29,70,930</i>	<i>32,30,408</i>
	Grand Total	2,63,67,273	2,71,49,995
	Total Investments	18,88,726	16,04,981
	Total Debts outstanding at the end of the year under report	1,11,346	1,67,888
	Incidence of income per head of population	1-1-4	1-2-10
	Incidence of taxation per head of population	0-5-2	0-4-10

Abstract of Form II of the District Board Returns for the year 1940-41.

B.—Expenditure.

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

No.	Particulars.	Total for the year 1940-41.	Total for the year 1939-40.
		Rs.	Rs.
1	General Departments—		
	A.—General	7,55,962	7,88,908
	B.—Collection of Taxes	1,85,209	1,87,238
	C.—Collection of Fees	2,05,234	1,84,007
	D.—Administration of other Acts—		
	Stage Carriages Act	15,451	16,365
	Cattle Trespass Act	99,991	1,04,467
	Northern India Ferries Act	34,757	22,984
	E.—Board Properties	4,35,699	5,26,915
	F.—Miscellaneous Unclassified Charges	86,452	81,518
	<i>Total</i>	<i>18,18,755</i>	<i>19,12,402</i>
2	Education—		
	A.—Inspection	2,41,683	2,30,319
	B.—Colleges	9,990	8,758
	C.—High Schools	5,45,675	5,66,229
	D.—Middle Schools	66,50,340	67,08,398
	E.—Primary Schools	35,25,286	34,46,951
	F.—Public Libraries, Museums, etc.	3,554	4,021
	G.—Female Education	7,10,265	6,52,986
	<i>Total</i>	<i>1,16,86,793</i>	<i>1,16,26,662</i>
3	Medical—		
	A.—Direction	10,802	11,688
	B.—Hospitals and Dispensaries	22,43,820	22,70,395
	C.—Charges for Lunatics	1,16,734	96,653
	D.—Charges for Lepers	1,149	849
	E.—Anti-rabic treatment of paupers	229	279
	<i>Total</i>	<i>23,72,734</i>	<i>23,79,864</i>
4	Public Health—		
	A.—Direction	1,10,561	1,32,938
	B.—Vaccination	3,01,878	3,13,139
	C.—Plague and other Epidemics	1,22,272	1,10,437
	D.—Sanitation	3,06,540	2,26,669
	E.—Burning and burial of paupers	3,735	3,392
	F.—Maternity and Child Welfare	1,30,295	62,424
	<i>Total</i>	<i>10,11,984*</i>	<i>8,48,999</i>
5	Veterinary and Stock-Breeding—		
	A.—Veterinary Hospitals	4,88,422	5,21,227
	B.—Horse and Mule-Breeding	1,20,266	1,12,096
	C.—Cattle-Breeding	1,99,184	1,81,207
	D.—Sheep and Goat Breeding	1,820	1,561
	<i>Total</i>	<i>8,09,692</i>	<i>8,16,091</i>
6	District Works—		
	A.—Direction	4,50,230	4,75,580
	B.—Roads—		
	Metalled	7,15,312	9,13,631
	Unmetalled	7,71,649	7,95,388
	Interest on loans	4,828	6,041
	<i>Total</i>	<i>19,42,019</i>	<i>21,90,640</i>
	Total Ordinary Expenditure	1,56,41,977	1,97,74,658
7	Extraordinary Expenditure—		
	A.—Purchase of Investments	1,45,082	2,50,087
	B.—Repayment of loans	35,172	35,459
	C.—Famine Relief	14,71,460	33,98,874
	<i>Total</i>	<i>16,51,714</i>	<i>36,84,420</i>
8	Suspense Accounts—		
	A.—Stationery and Printing	4,762	5,427
	B.—Stocks and Stores	14,57,371	6,55,901
	C.—Advances and Deposits	44,326	35,010
	D.—Agency Works		
	<i>Total</i>	<i>15,19,537†</i>	<i>6,96,338</i>
	Total Expenditure	2,28,13,228	2,41,55,416
	Closing Balance	35,79,043	29,95,062
	Grand Total	2,63,92,271	2,71,50,478

*Includes Rs. 36,703 on account of Rural Reconstruction.

†Includes Rs. 13,078 on account of Ferries.

FORM I.—STATEMENT SHOWING THE CONSTITUTIONS OF THE DISTRICT BOARDS IN THE PUNJAB FOR THE YEAR ENDING THE 31st MARCH, 1941.

Serial No.	Name of District Board.	Act under which constituted.	Area in square miles.	Population within the area excluding municipalities and small towns (census 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.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
AMBALA DIVISION.															
1	Hissar	..	5,184·08	783,275	..	..	..	1	4	6	34	44	4	40	..
2	Rohtak	..	2,248	714,140	1	..	..	..	5	6	34	45	5	41	..
3	Gurgaon	..	2,217	657,022	..	..	..	1	6	7	36	49	6	43	..
4	Karnal	..	3,146·47	744,224	..	..	..	1	5	5	35	45	5	40	..
5	Ambala	..	1,866·26	602,155	..	..	..	1	4	6	32	42	4	38	..
6	Simla	..	80·94	15,268	..	..	..	1	1	..	..	1	1	..	..
JULLUNDUR DIVISION.															
7	Kangra	..	9,978	878,307	..	..	..	1	5	5	34	44	5	39	1
8	Hoshiarpur	..	2,211·03	1,170,323	..	..	..	1	5	7	37	49	5	44	1
9	Jullundur	..	1,342·13	924,005	..	..	..	1	5	5	34	44	5	39	1
10	Ludhiana	..	1,396·65	654,986	..	..	..	1	5	5	30	40	5	35	..
11	Ferozepore	..	4,063·7	1,207,728	..	..	..	*	6	7	37	50	6	44	..
LAHORE DIVISION.															
12	Lahore	..	2,601·82	828,983	..	..	..	1	4	8	36	48	4	44	1
13	Amritsar	..	1,542·05	814,104	..	..	..	1	4	6	30	40	4	36	2
14	Gurdaspur	..	1,823·20	872,905	..	..	..	1	6	6	36	48	6	42	2
15	Sialkot	..	1,569·70	806,519	..	..	..	1	5	6	32	43	5	38	1
16	Gujranwala	..	2,300·83	609,092	1	..	..	..	3	8	30	41	3	38	..
17	Sheikhupura	..	2,302·00	642,996	..	..	..	1	4	5	27	36	4	32	..
RAWALPINDI DIVISION.															
18	Gujrat	..	2,264·97	1,008,612	1	..	..	..	4	4	36	44	4	40	..
19	Shahpur	..	4,804·31	881,935	..	..	..	1	5	10	28	43	5	38	..
20	Jhelum	..	2,743·00	566,579	..	..	..	1	4	5	27	36	4	32	..
21	Rawalpindi	..	2,049·79	586,712	..	..	..	1	4	5	27	36	4	32	..
22	Attock	..	4,178·44	592,823	..	..	..	1	5	5	32	42	5	37	..
23	Mianwali	..	†5,368·62	453,844	..	..	..	1	6	18	12	36	6	30	..
MULTAN DIVISION.															
24	Montgomery	..	4,250	942,973	..	..	..	1	3	6	27	36	3	33	..
25	Lyalpur	..	3,378·23	1,059,730	..	..	..	1	6	7	38	51	6	45	1
26	Jhang	..	3,371	587,870	..	..	..	1	3	7	30	40	3	37	..
27	Multan	..	5,607	1,001,421	..	..	..	1	6	10	34	50	6	44	2
28	Muzaffargarh	..	5,561·63	552,265	..	..	..	1	6	7	26	39	6	33	..
29	Dera Ghazi Khan	..	5,430·54	439,045	..	..	..	1	6	22	14	42	6	36	2
TOTAL FOR THE YEAR 1940-41.			94,881·41	21,599,841	3	..	..	26	135	204	865	1,204	135	1,070	17
Total for the previous year.			94,880·52	20,235,619	3	..	..	26	136	203	864	1,203	136	1,067	21

*The Deputy Commissioner is Ex-officio Chairman.

†Difference as compared with the last year's figure is due to quinquennial amendment in measurement.

FORM I.A.—STATEMENT SHOWING THE NUMBER OF MEETINGS OF THE DISTRICT BOARDS IN THE PUNJAB HELD DURING THE YEAR 1940-41 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	9	..	..	90·39	80·55	89·48	1
2	Rohtak	..	2,248	714,140	5	..	..	89·85	60·00	86·45	2
3	Gurgaon	..	2,217	657,022	5	..	..	92·10	80	90·6	3
4	Karnal	..	3,146·47	744,224	11	..	..	93·86	80	92·32	4
5	Ambala	..	1,866·26	602,155	7	..	..	80	71	79	5
6	Simla	..	80·94	15,268	..	..	..	..	..	..	6
JULLUNDUR DIVISION.											
7	Kangra	..	9,978	878,307	4	..	..	87	100	89	7
8	Hoshiarpur	..	2,211·03	1,170,323	10	..	..	77	80	78	8
9	Jullundur	..	1,342·13	924,005	10	..	..	92·3	90·00	92·04	9
10	Ludhiana	..	1,396·65	654,986	10	..	2	78	86	79	10
11	Ferozepore	..	4,063·7	1,207,728	11	..	..	82·6	74·2	81·6	11
LAHORE DIVISION.											
12	Lahore	..	2,601·82	828,983	7	..	..	85·40	96·40	86·7	12
13	Amritsar	..	1,542·05	814,104	9	..	..	83·27	86·11	83·89	13
14	Gurdaspur	..	1,823·20	872,905	5	..	..	93·81	80·00	92·08	14
15	Sialkot	..	1,569·70	806,519	9	..	..	93·80	75·50	91·70	15
16	Gujranwala	..	2,300·83	609,092	8	..	2	86·51	58·33	84·45	16
17	Sheikhupura	..	2,302·00	642,996	6	..	..	97·91	95·83	97·68	17
RAWALPINDI DIVISION.											
18	Gujrat	..	2,264·97	1,008,612	6	..	..	79	50	76	18
19	Shahpur	..	4,804·31	881,935	13*	..	..	63·7	84	66·5	19
20	Jhelum	..	2,743·00	566,579	7	..	..	71·43	85·71	73·02	20
21	Rawalpindi	..	2,049·79	586,712	7	..	..	85·5	92·8	88·09	21
22	Attock	..	4,178·44	592,823	6†	..	..	69·73	88	71·90	22
23	Mianwali	..	5,368·62	453,844	8	..	..	67	87	70	23
MULTAN DIVISION.											
24	Montgomery	..	4,250	942,973	14	..	..	79	78	71	24
25	Lyalpur	..	3,378·23	1,059,730	9	..	..	90·12	81·48	89·21	25
26	Jhang	..	3,371	587,870	6	..	..	69·81	100	72·07	26
27	Multan	..	5,607	1,001,421	6	..	..	71·59	61·00	70·32	27
28	Muzaffargarh	..	5,561·63	552,265	5	..	..	71	77	72	28
29	Dera Ghazi Khan	..	5,430·54	439,045	7	..	..	70	74	60	29
TOTAL FOR THE YEAR 1940-41.			94,881·41	21,599,841	220	..	4	82	80	82	
Total for the previous year.			94,880·25	20,235,619	237	..	8	82	81	82	

*Includes 3 special.

†Includes 1 special.

Serial No.	Name of District Board.	INCOME.					EXPENDITURE.									Serial No.
		I.—GENERAL DEPARTMENTS.					I.—GENERAL DEPARTMENTS.									
		A.—GENERAL.					A.—GENERAL.									
		(1) Unearmarked contributions from Government.	(2) Interest on investments.	(3) Miscellaneous.	(4) Miscellaneous unclassified receipts.	TOTAL A.—GENERAL.	(1) & (2) Establishment and contingencies.	(3) Travelling allowance of members.	(4) Law charges.	(5) Audit fees.	(6) Election charges.	(7) Interest on loans other than for roads.	(8) Works.	TOTAL A.—GENERAL.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AMBALA DIVISION.																
1	Hissar	27,781	900	6,221	6,690	41,592	20,776	4,750	9	1,434	17	526	823	28,335	1	
2	Rohtak	25,937	..	3,422	..	29,359	19,819	6,359	54	2,160	86	..	494	28,972	2	
3	Gurgaon	51,816	3,548	5,525	..	60,880	19,195	5,052	32	1,421	..	..	233	25,933	3
4	Karnal	58,841	2,979	841	12,780	75,441	19,980	5,610	83	1,697	..	..	984	28,354	4
5	Ambala	50,057	..	1,122	..	51,179	24,485	3,229	313	1,210	..	..	..	29,237	5
6	Simla	3,400	104	1,175	..	4,679	2,627	..	..	200	..	..	..	2,827	6
JULLUNDER DIVISION.																
7	Kangra	1,41,673	1,249	..	1,031	1,43,953	23,412	3,375	522	2,012	..	..	2	29,323	7
8	Hoshiarpur	44,436	17	..	3,556	48,009	14,923	3,979	686	1,627	3	..	158	21,376	8	
9	Jullundur	45,069	1,062	1,790	335	48,856	17,257	4,195	912	1,795	..	..	515	24,674	9
10	Ludhiana	5,514	428	..	672	6,614	17,421	3,387	708	1,168	53	..	300	23,037	10	
11	Ferozepore	91,890	6,209	15,190	1,608	1,14,897	28,980	7,463	1,581	2,290	28	..	1,238	41,580	11	
LAHORE DIVISION.																
12	Lahore	52,645	4,688	..	963	58,296	22,772	2,938	26	1,995	..	..	125	27,856	12
13	Amritsar	48,204	1,317	..	8,475	57,996	30,601	3,682	277	1,678	887	..	181	37,306	13	
14	Gurdaspur	26,934	1,941	..	1,410	30,285	11,786	1,485	742	1,461	..	..	256	15,730	14
15	Sialkot	70,328	606	..	4,818	75,752	27,587	3,778	1,675	2,063	40	..	78	35,221	15	
16	Gujranwala	29,338	5,619	..	87	35,044	18,318	2,987	810	1,969	155	..	4,937	29,176	16	
17	Sheikhupura	54	4,349	..	716	5,119	17,588	2,761	777	1,904	..	..	270	23,300	17
RAWALPINDI DIVISION.																
18	Gujrat	33,920	776	..	6,958	41,654	14,392	1,720	491	1,363	4	..	..	17,970	18
19	Shahpur	22,000	21,962	..	4,153	48,115	29,286	2,040	..	2,284	78	..	815	44,330	19	
20	Jhelum	41,377	263	545	2,660	44,845	13,839	2,953	..	1,448	13	0,827	240	16,696	20	
21	Rawalpindi	77,656	5,371	..	416	83,443	20,965	2,746	764	2,129	..	..	230	29,181	21
22	Attock	58,532	2,070	..	1,035	61,637	10,587	1,213	232	1,204	1	..	93	13,320	22	
23	Mianwali	46,712	438	..	1,894	49,044	6,740	794	201	1,391	3	..	256	9,385	23	
MULTAN DIVISION.																
24	Montgomery	34,400	18,681	..	29,000	82,081	21,646	3,928	1,260	2,505	60	..	796	30,195	24	
25	Lyalpur	..	15,668	14	2,070	17,752	37,345	6,324	249	3,407	607	..	1,485	49,417	25	
26	Jhang	25,000	1,095	..	5,466	31,561	14,676	1,990	652	1,386	..	..	822	19,526	26
27	Multan	..	14,133	..	*12,027	26,160	30,095	3,044	9	..	..	..	1,011	34,207	27
28	Muzaffargarh	64,370	3,144	248	423	68,185	16,985	1,813	203	906	48	..	140	20,047	28	
29	Dera Ghazi Khan	49,806	2,910	1,905	34,660	89,281	16,395	1,626	162	1,564	..	..	134	19,881	29
Total for the year 1940-41		12,27,690	1,22,127	21,018	1,60,883	15,31,718	5,70,478	95,221	13,531	47,671	2,083	10,353	16,525	7,55,962		
Total for the previous year		12,98,551	1,13,098	2,320	75,625	14,89,574	5,71,400	94,441	13,027	53,291	23,634	8,916	24,199	7,88,987		

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, 1941—CONTINUED.

INCOME—CONTINUED.

EXPENDITURE—CONTINUED.

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.

(2) Fairs and shows.

Name of District Board.

(1) Local rate

(d) Profession tax.

(b) Haisiyat tax.

(c) Tax on sheep and goats.

(d) Tax on carts.

(e) Dhundu bund tax.

Total (2) Other taxes.

TOTAL B.—TAXES.

(1) For Registration of marriages

(2) At fairs, shows, etc.

TOTAL C.—FEES.

(1) and (2) Establishment and contingencies.

(3) Works.

TOTAL B.—COLLECTION OF TAXES.

(1) Marriage Registration (a) & (b) Establishment and contingencies.

(a) & (b) Establishment and contingencies.

(c) Works.

Total (2) Fairs and shows.

Other fees.

TOTAL C.—COLLECTION OF FEES.

Serial No.

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Rs.

AMBALA DIVISION.

1	Hissar	1,23,574	..	12,073	12,073	1,35,647	..	35,779	35,779	2,427	..	2,427	..	5,813	169	5,982	..	5,982	1
2	Rohtak	2,05,353	20,557	1,783	..	..	..	22,340	2,27,693	..	48,079	48,079	6,933	..	6,933	..	6,242	400	6,642	..	6,642	2
3	Gurgaon	2,94,947	16,635	..	..	..	..	16,635	3,11,582	..	1,000	1,000	5,968	..	5,968	..	787	..	787	..	787	3
4	Karnal	1,84,074	..	25,522	..	..	..	25,522	2,09,596	232	17,489	17,721	7,138	..	7,138	31	10,155	11,352	21,507	..	21,538	4
5	Ambala	1,74,637	14,165	..	..	..	..	14,165	1,88,802	861	2,593	3,454	7,847	..	7,847	5	4,692	..	4,692	..	4,692	5
6	Simla	2,570	..	..	..	..	..	2,570	..	..	..	..	..	..	..	..	..	..	..	..	..	6

JULLUNDUR DIVISION.

7	Kangra	1,30,591	16,339	7,925	..	..	..	24,264	1,54,855	..	1,449	1,449	3,298	..	3,298	..	2,299	..	2,299	..	2,299	7
8	Hoshiarpur	2,32,595	32,754	..	..	..	..	32,754	2,65,349	..	1,860	1,860	9,384	..	9,384	..	2,333	..	2,333	..	2,333	8
9	Jullundur	2,44,335	38,075	..	..	..	..	38,075	2,82,410	151	4,925	5,076	10,475	..	10,475	..	1,446	..	1,446	..	1,446	9
10	Ludhiana	1,88,999	23,241	..	..	..	..	23,241	2,12,240	..	36,420	36,420	6,696	..	6,696	..	4,826	..	4,826	..	4,826	10
11	Ferozepore	2,32,654	28,642	..	..	..	..	28,642	2,61,296	41	41,004	41,045	9,314	..	9,314	11	10,918	..	10,918	..	10,920	11

LAHORE DIVISION.

12	Lahore	2,39,796	36,120	..	..	..	..	36,120	2,75,916	..	7,894	7,894	11,770	..	11,770	..	10,171	..	10,171	..	10,171	12
13	Amritsar	1,99,456	26,895	..	..	..	..	26,895	2,26,351	..	11,489	11,489	7,148	..	7,148	..	2,972	638	3,610	..	3,610	13
14	Gurdaspur	2,41,370	..	12,609	..	..	..	12,609	2,53,979	..	3,221	3,221	4,148	..	4,148	..	2,470	..	2,470	..	2,470	14
15	Sialkot	2,01,000	1,540	1,644	..	..	..	4,282	2,05,282	52	39,545	39,597	4,273	20	4,293	..	13,177	1,606	14,843	..	14,843	15
16	Gujranwala	1,99,140	3,606	..	1,098	..	..	3,606	2,02,746	..	17,429	17,429	5,140	..	5,140	..	4,457	..	4,457	..	4,457	16
17	Sheikhupura	2,91,104	10,108	..	..	..	..	10,108	3,01,212	..	12,212	12,212	5,207	..	5,207	..	5,467	206	5,673	..	5,673	17

RAWALPINDI DIVISION.

18	Gujrat	2,30,999	1,645	..	..	..	..	1,645	2,32,644	111	1,362	1,473	2,560	..	2,560	306	2,785	..	2,785	..	3,085	18
19	Shahpur	3,36,990	29,036	..	..	9,043	..	38,679	3,75,669	758	6,328	7,086	10,049	..	10,049	1,473	10,198	482	10,680	..	12,153	19
20	Jhelum	1,02,769	9,874	..	..	2,401	..	12,275	1,15,044	378	2,485	2,863	3,854	..	3,854	412	5,817	53	5,870	..	6,282	20
21	Rawalpindi	83,502	5,546	..	..	..	..	5,546	89,048	1,587	16,533	18,120	2,480	..	2,480	638	..	7,103	7,103	..	7,741	21
22	Attock	92,268	19,006	..	..	..	..	19,006	1,11,274	592	17,456	18,048	5,600	..	5,600	447	2,127	1,763	3,890	..	4,337	22
23	Mianwali	56,052	..	9,957	..	..	..	9,957	66,009	2,665	..	2,665	3,298	..	3,298	2,914	..	754	764	..	3,668	23

MULTAN DIVISION.

24	Montgomery	4,40,478	61,068	549	8,554	..	..	70,171	5,10,649	678	6,407	7,085	12,805	..	12,805	873	7,744	..	7,744	..	8,617	24
25	Lyallpur	7,36,190	29,265	..	..	..	..	29,265	7,65,455	56	88,048	88,104	12,650	..	12,650	763	27,774	2,577	30,351	..	31,114	25
26	Jhang	1,76,979	..	20,107	..	..	..	20,107	1,97,086	2,684	1,493	3,177	8,267	..	8,267	3,162	3,185	373	3,558	..	6,720	26
27	Multan	5,18,287	31,504	..	..	..	883	35,187	5,53,474	463	345	808	10,283	..	10,283	747	3,016	..	3,016	..	3,763	27
28	Muzaffargarh	1,15,229	11,701	2,871	..	842	..	15,414	1,30,643	8,052	1,428	9,480	1,898	..	1,898	7,999	1,594	..	1,594	..	3,593	28
29	Dera Ghazi Khan	1,09,372	..	13,747	724	..	..	14,471	1,23,843	1,329	1,675	17,895	4,379	..	4,379	1,420	3,255	683	4,038	..	5,458	29

Total for the year 1940-41. 63,85,310 4,36,641 1,42,868 9,278 13,384 883 6,03,054 69,88,364 20,690 4,24,848 4,50,529 1,85,189 26 1,85,209 21,195 1,55,820 28,219 1,84,639 .. 2,05,234

Total for the previous year 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 19,682 1,61,948 .. 1,84,007

Serial No.	Name of District Board.	INCOME—CONTINUED.									EXPENDITURE—CONTINUED.										Serial No.
		I.—GENERAL DEPARTMENTS—CONTINUED.									I.—GENERAL DEPARTMENTS—CONTINUED.										
		D.—INCOME UNDER OTHER ACTS.									D.—ADMINISTRATIONS OF OTHER ACTS.										
		(1) Stage Carriages Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.	TOTAL D.—INCOME UNDER OTHER ACTS.	(1) Stage Carriage Act.			(2) Cattle Trespass Act.			(3) Northern India Ferries Act.				TOTAL D.—ADMINISTRATION OF OTHER ACTS.	
(a) Licence fees.	(b) Fines.	Total (1) Stage Carriages Act.	(a) Net proceeds of sale of unclaimed animals.	(b) Fines.	Total (2) Cattle Trespass Act.	(a) and (b) Establishments and contingencies.	(c) Works.			Total (1) Stage Carriages Act.	(a) & (b) Establishments and contingencies.	(c) Works.	Total (2) Cattle Trespass Act.	(a) & (b) Establishments 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	..	85	..	85	..	..	..	85	..	..	..	..	4,609	187	4,796	..	..	..	4,796	1
2	Rohtak	..	2,869	631	3,500	..	..	..	85	..	..	..	..	1,515	220	1,735	..	..	..	3,046	2
3	Gurgaon	..	1,001	..	1,001	..	3,980	3,980	11,360	1,311	..	1,311	..	5,638	500	6,138	..	..	..	6,156	3
4	Karnal	..	251	..	251	..	7,440	7,440	12,361	18	..	18	..	4,608	600	5,208	..	..	..	5,909	4
5	Ambala	..	1,110	..	1,110	..	..	..	251	40	..	40	..	3,936	217	4,153	..	661	..	4,270	5
6	Simla	..	..	..	..	..	4,270	4,270	8,110	112	..	112	..	48	..	48	..	5	..	48	6
JULLUNDUR DIVISION.																					
7	Kangra	..	39	..	39	..	..	..	39	..	..	..	..	3,162	372	3,534	10,530	10,659	21,189	24,723	7
8	Hoshiarpur	..	..	..	..	..	6,870	6,870	22,700	529	..	529	..	2,946	487	3,433	767	..	767	4,729	8
9	Jullundur	..	984	432	1,416	..	..	..	368	1,784	..	1,784	..	908	38	946	..	..	..	940	9
10	Ludhiana	..	3,072	..	3,072	420	..	..	2,180	8,822	153	8,822	..	2,605	37	2,642	884	..	884	3,679	10
11	Ferozepore	..	7,718	..	7,718	..	..	..	7,718	1,042	..	1,042	..	3,152	269	3,421	608	173	781	5,244	11
LAHORE DIVISION.																					
12	Lahore	..	3,895	..	3,895	..	3,250	3,250	15,700	22,845	751	22,845	..	2,513	1,803	4,316	1,825	..	1,825	6,892	12
13	Amritsar	..	7,227	..	7,227	..	3,430	3,430	9,500	20,157	5,057	20,157	..	2,580	269	2,849	1,124	..	1,124	9,030	13
14	Gurdaspur	..	1,257	39	1,296	..	6,120	6,120	6,980	14,396	..	14,396	..	3,183	1,365	4,548	..	..	..	4,548	14
15	Sialkot	..	416	..	416	..	3,106	3,106	4,697	8,219	524	8,219	104	2,255	233	2,488	841	..	841	3,957	15
16	Gujranwala	..	2,675	51	2,726	..	3,619	3,619	2,150	8,495	688	8,495	..	2,765	410	3,175	1,313	..	1,313	5,176	16
17	Sheikhupura	..	847	..	847	..	4,130	4,130	2,990	7,967	159	7,967	..	2,132	334	2,466	..	..	..	2,625	17
RAWALPINDI DIVISION.																					
18	Gujrat	..	5,786	..	5,786	..	..	..	1,130	6,916	..	6,916	..	1,782	1,307	3,089	..	..	..	3,389	18
19	Shahpur	..	4,886	..	4,886	..	..	..	3,970	16,886	2,135	16,886	..	2,135	2,996	293	3,289	..	..	944	19
20	Jhelum	..	286	..	286	..	3,580	3,580	10,600	14,466	..	14,466	48	2,684	362	3,046	2,188	..	2,188	5,282	20
21	Rawalpindi	..	97	..	97	..	2,200	2,200	..	2,297	..	2,297	..	2,152	153	2,305	..	..	..	2,305	21
22	Attock	..	..	762	762	..	3,863	3,863	..	4,625	82	4,625	..	2,956	252	3,208	132	..	132	3,422	22
23	Mianwali	..	177	..	177	8	1,983	1,991	10	2,178	7	2,178	..	1,328	400	1,728	..	..	..	1,735	23
MULTAN DIVISION.																					
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	3,774	229	4,003	..	..	..	4,003	24
25	Lyallpur	..	4,752	17	4,769	61	5,329	5,390	..	10,159	694	10,159	148	4,609	146	4,755	..	..	..	5,597	25
26	Jhang	..	244	..	244	..	1,710	1,710	22,100	24,054	..	24,054	..	1,912	276	2,188	1,042	..	1,042	3,230	26
27	Multan	..	969	..	969	..	..	..	..	969	..	969	..	6,371	464	6,835	11	..	11	6,846	27
28	Muzaffargarh	..	..	..	..	..	4,860	4,860	15,083	19,943	73	19,943	73	3,125	370	3,495	1,050	..	1,050	4,618	28
29	Dera Ghazi Khan	..	468	..	468	..	..	..	468	..	..	..	..	7,039	597	7,636	..	..	..	7,636	29
Total for the year 1940-41.			51,111	1,932	33,043	489	76,860	77,349	1,34,748	2,65,140	15,151	300	15,451	88,808	11,183	99,991	23,925	10,832	34,757	1,50,199	
Total for the previous year			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	

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, 1941—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.				EXPENDITURE—CONTINUED.												Serial No.
		L.—GENERAL DEPARTMENTS—CONTD.				L.—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) Estab-lishment and contingencies.	(c) Works.	Total (1) Rent-ed Lands and Buildings.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (2) Dak Bungalows and Sarais.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (3) Gar-dens.	(a) & (b) Estab-lishment and contingencies.	(c) Works.	Total (4) Road-side trees.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																		
1	Hissar	369	358	832	382	..	..	..	1,327	1,570	2,897	750	18	768	742	742
2	Rohtak	287	200	696	2,130	..	..	..	1,008	533	1,541	2,740	464	3,204	7,844	7,958
3	Gurgaon	616	1,162	336	3,225	..	..	..	2,886	708	3,594	2,203	228	2,431	2,117	2,117
4	Karnal	1,472	755	756	5,532	819	4,061	4,880	757	993	1,750	1,416	228	1,644	5,601	5,601		
5	Ambala	2,833	26	161	20,023	..	..	..	378	50	428	413	15	428	14,955	14,955
6	Simla	573	39	..	..	..	..	..	50	94	144	..	..	..	..	..
JULLUNDUR DIVISION.																		
7	Kangra	692	807	16	4,582	50	138	188	684	257	941	162	..	162	738	738		
8	Hoshiarpur	769	756	3,003	38,692	..	..	..	5,664	2,842	8,506	4,208	517	4,725	13,387	13,387
9	Jullundur	4,158	620	497	13,925	..	..	..	1,791	1,456	3,247	629	10	639	1,984	1,984
10	Ludhiana	439	86	2,357	7,579	110	..	110	753	659	1,412	2,833	..	2,833	5,694	5,694		
11	Ferozepore	20,326	2,073	481	10,082	2,199	629	2,828	3,809	3,362	7,171	1,495	152	1,647	7,189	7,280		
LAHORE DIVISION.																		
12	Lahore	-730	..	..	7,452	175	238	413	255	140	395	..	..	..	7,319	7,319
13	Amritsar	15,413	653	499	5,751	694	488	1,182	950	815	1,765	1,425	599	2,024	6,012	6,012		
14	Giurdaspur	1,494	1,476	1,833	30,824	1,413	985	2,398	884	1,197	2,081	2,062	126	2,188	10,925	10,925		
15	Salkot	11,025	120	950	27,924	198	334	532	2,775	979	3,754	2,947	160	3,107	25,758	25,758		
16	Gujranwala	2,189	551	1,410	560	..	713	713	2,185	785	2,970	1,605	589	2,194	4,561	4,561		
17	Sheikhupura	2,613	671	100	4,420	..	..	..	1,814	1,129	2,943	..	..	..	7,936	7,936
RAWALPINDI DIVISION.																		
18	Gujrat	682	441	..	11,772	651	..	651	2,104	205	2,309	..	..	..	13,768	13,768
19	Shahpur	19,994	1,590	5,328	13,843	2,340	802	3,142	4,085	1,149	5,234	..	..	..	18,717	18,717
20	Jhelum	2,613	1,079	3,454	1,278	14	165	179	1,469	2,015	3,484	10,926	274	11,200	18,717	18,717		
21	Rawalpindi	568	550	1,647	4,425	..	..	..	..	444	444	4,479	639	5,118	527	527
22	Attock	369	377	855	1,014	..	..	..	749	835	1,584	926	328	1,254	3,463	3,463
23	Mianwali	3,065	1,103	2,548	1,569	..	..	..	1,020	605	1,625	671	33	704	2,087	2,087
MULTAN DIVISION.																		
24	Montgomery	3,340	2,277	148	11,149	..	137	137	97	282	379	402	..	402	27,386	27,386		
25	Lyalpur	13,340	4,258	..	7,091	..	..	..	8,414	827	9,241	..	..	402	15,771	15,771
26	Jhang	865	1,018	108	967	..	..	..	1,214	1,246	2,460	2,471	70	2,541	5,876	5,876
27	Multan	263	1,438	1,004	8,377	..	..	..	3,034	1,647	4,681	2,433	161	2,594	37,811	37,811
28	Muzaffargarh	9,962	1,248	2,562	10,753	..	286	286	1,958	572	2,530	4,164	174	4,338	9,391	9,391		
29	Dera Ghazi Khan	1,341	100	64	3,112	467	253	720	680	511	1,191	21	..	21	1,804	1,804		
Total for the year 1940-41		1,20,949	25,832	31,645	2,58,433	9,130	9,229	18,359	52,794	27,907	80,701	54,680	5,005	59,685	2,61,183	403	2,61,586	
Total for the previous year		1,38,077	26,813	30,570	2,44,486	24,694	31,391	56,085	72,568	46,151	1,18,719	59,589	5,497	65,086	2,52,183	403	2,52,586	

Serial No.	Name of District Board.	I.—GENERAL DEPARTMENTS—CONCLUDED.				I.—GENERAL DEPARTMENTS—CONCLUDED.											Serial No.
		E.—INCOME FROM BOARD PROPERTIES—concluded.			TOTAL I.—GENERAL DEPARTMENTS.	E.—BOARD PROPERTIES—concluded.											
		(5) Demonstration farms.	(6) Canals.	TOTAL E.—INCOME FROM BOARD PROPERTIES.		(5) Demonstration farms.			(6) Canals.			TOTAL E.—BOARD PROPERTIES.	Rural Reconstruction.	F.—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.	Rs.	
AMBALA DIVISION.																	
1	Hissar ..	..	..	..	..	5	..	5	23	..	23	4,435	179	2,780	48,934	1
2	Rohtak ..	..	19,303	21,244	2,34,347	..	..	..	..	..	..	12,703	1,278	2,062	61,636	2
3	Gurgaon ..	..	..	32,797	3,49,288	..	..	..	..	..	..	8,142	1,717	1,420	50,123	3
4	Karnal ..	..	..	5,339	3,91,171	..	..	..	..	..	..	15,872	538	7	79,356	4
5	Ambala ..	..	25,000	33,515	3,36,524	1,997	..	1,997	..	..	..	18,391	250	1,403	66,095	5
6	Simla ..	..	..	23,043	2,74,588	2,580	..	2,580	..	..	..	144	..	..	3,019	6
			612	7,861	..	..	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																	
7	Kangra ..	..	..	6,097	3,06,393	85	..	85	..	..	..	2,114	..	4	61,761	7
8	Hoshiarpur ..	..	..	43,238	3,88,026	..	..	..	..	..	..	26,618	858	10,169	75,467	8
9	Jullundur ..	..	*18	19,200	3,57,326	194	..	194	..	..	..	6,064	..	..	43,599	9
10	Ludhiana ..	..	..	10,461	2,74,557	..	..	..	..	..	..	10,049	..	715	49,002	10
11	Ferozepore ..	..	405	16,275	39,642	486	250	736	..	..	..	19,662	4,948	10,506	1,02,183	11
LAHORE DIVISION.																	
12	Lahore ..	..	..	7,407	3,72,358	1,648	319	1,967	..	..	..	10,094	..	4,036	70,819	12
13	Amritsar ..	..	685	22,316	3,38,309	751	..	751	..	..	..	11,734	234	1,078	70,140	13
14	Gurdaspur ..	..	..	38,369	3,40,250	..	..	..	..	..	..	18,819	141	4,650	50,506	14
15	Sialkot ..	..	2,742	42,252	3,71,102	683	65	758	648	579	1,227	35,769	302	351	94,736	15
16	Gujranwala ..	..	1,638	595	4,710	..	..	..	..	1,860	1,860	10,438	500	3,206	58,093	16
17	Sheikhupura ..	..	..	7,804	3,34,314	..	..	..	..	..	..	10,879	50	930	48,664	17
RAWALPINDI DIVISION.																	
18	Gujrat ..	..	..	14,039	2,96,726	..	..	..	..	..	..	16,728	2,518	1,514	47,764	18
19	Shahpur ..	..	1,144	41,016	4,88,772	..	..	..	180	194	374	38,667	..	1,539	1,13,106	19
20	Jhelum ..	..	261	8,424	1,85,642	..	..	..	..	..	..	9,308	..	25	44,017	20
21	Rawalpindi ..	..	2,430	9,620	2,02,528	..	..	..	..	..	..	5,161	..	2,926	46,794	21
22	Attock ..	..	..	2,615	1,98,199	202	..	202	..	..	..	4,577	..	205	31,361	22
23	Mianwali ..	..	..	8,285	1,28,181	..	..	..	..	..	..	6,964	..	480	25,530	23
MULTAN DIVISION.																	
24	Montgomery ..	..	..	16,923	6,16,738	..	..	..	..	..	..	28,304	7,880	6,998	98,802	24
25	Lyalpur ..	..	..	24,689	9,06,159	..	..	..	..	..	..	25,012	..	581	1,24,371	25
26	Jhang ..	..	..	2,958	2,58,836	..	..	..	..	..	..	10,877	..	289	48,909	26
27	Multan ..	..	..	11,082	5,92,493	580	1165	745	..	..	..	46,027	1,072	63	1,02,261	27
28	Muzaffargarh ..	..	2,416	26,941	2,55,192	1,102	566	1,668	..	..	..	18,213	..	317	54,686	28
29	Dera Ghazi Khan ..	..	..	4,617	2,26,104	..	..	..	..	..	..	3,934	1,033	4,700	47,021	29
	Total for the year 1940-41 ..		6,288	86,108	5,29,255	97,65,006	10,323	1,365	11,688	1,047	2,633	3,680	4,35,699	23,498	62,954	18,18,755	
	<i>Total for the previous year ..</i>		<i>5,230</i>	<i>74,705</i>	<i>5,19,881</i>	<i>89,03,571</i>	<i>9,764</i>	<i>98</i>	<i>9,862</i>	<i>1,038</i>	<i>1,756</i>	<i>2,794</i>	<i>5,26,915</i>	<i>20,611</i>	<i>60,107</i>	<i>19,12,402</i>	

*Sale of manure. †Sale of lands and buildings. ‡Scholarship.

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, 1941— CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.										Serial No.
		II—EDUCATION.					2—EDUCATION.										
		A.—FEES.		A.—INSPECTION.			B.—COLLEGES.					C.—HIGH SCHOOLS.					
		(1) 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.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																	
1	Hissar .. .. .	..	..	9,211	..	9,211	2	..	165	..	167	..	..	..	..	1
2	Rohtak .. .. .	..	11,691	11,745	50	11,795	..	..	80	..	80	23,939	700	..	322	24,969
3	Gurgaon .. .. .	..	..	10,327	..	10,327	..	..	..	..	1,000	..	..	4,392	..	4,392
4	Karnal .. .. .	..	..	5,905	285	6,190	..	..	..	..	..	..	..	..	..	..
5	Ambala .. .. .	..	..	6,399	..	6,399	..	..	..	..	..	..	..	..	..	..
6	Simla .. .. .	..	..	2,633	..	2,633	..	..	..	..	..	..	..	..	..	..
JULLUNDUR DIVISION.																	
7	Kangra .. .. .	..	3,593	10,622	395	11,017	2	..	180	..	182	12,454	515	1,616	90	14,675
8	Hoshiarpur .. ..	..	..	6,247	85	6,332	..	..	..	..	..	..	50	..	..	50
9	Jullundur .. .. .	..	37,047	6,187	465	6,652	..	..	..	..	..	60,097	..	..	467	60,564
10	Ludhiana .. .. .	..	13,902	8,280	..	8,280	..	..	..	..	..	26,682	..	..	244	26,926
11	Ferozepore .. ..	..	10,156	10,100	155	10,255	..	..	275	..	275	33,381	200	525	282	34,388
LAHORE DIVISION.																	
12	Lahore .. .. .	..	..	7,452	..	7,452	..	..	150	..	150	..	..	..	..	..
13	Amritsar .. .. .	..	..	9,199	98	6,753	..	..	220	..	220	18,809	..	..	311	19,120
14	Gurdaspur .. .. .	..	..	4,944	194	6,931	..	..	60	..	60	12,650	..	..	203	12,853
15	Sialkot .. .. .	..	..	14,230	188	7,190	..	900	275	..	1,175	33,725	..	142	415	34,282
16	Gujranwala .. ..	..	..	8,612	..	5,840	..	..	420	..	420	12,506	..	..	169	12,675
17	Sheikhpura .. ..	..	..	4,014	..	7,534	..	..	278	..	278	9,659	..	..	1,466	11,125
RAWALPINDI DIVISION.																	
18	Gujrat .. .. .	..	5,184	8,402	..	8,402	..	..	..	..	..	8,160	14,930	..	..	23,090
19	Shahpur .. .. .	..	20,217	10,626	170	10,796	..	..	..	..	..	41,573	..	..	1,620	43,193
20	Jhelum .. .. .	..	15,254	2,056	248	2,304	..	..	..	..	..	39,465	..	70	850	40,385
21	Rawalpindi .. ..	..	5,178	13,715	113	13,828	..	..	..	..	..	13,362	..	..	306	13,668
22	Attock .. .. .	..	5,993	10,902	78	10,980	..	..	240	..	240	15,644	..	..	154	15,798
23	Mianwali .. .. .	..	..	7,956	8	7,964	..	..	..	..	..	..	..	24	..	24
MULTAN DIVISION.																	
24	Montgomery .. ..	..	9,687	13,803	66	13,869	..	..	..	..	..	31,924	..	2,619	320	34,863
25	Lyalpur .. .. .	..	38,683	11,541	..	11,541	..	..	..	..	..	79,871	3,500	..	..	83,371
26	Jhang .. .. .	..	7,297	8,561	..	8,561	..	..	497	..	497	9,818	..	1,350	111	11,288
27	Multan .. .. .	..	5,370	6,494	..	6,494	..	100	1,295	..	1,395	16,347	200	..	4,114	20,661
28	Muzaffargarh .. ..	..	..	6,062	173	6,235	35	..	2,903	..	2,938	6	..	3,317	..	3,323
29	Dera Ghazi Khan ..	..	..	7,966	1,952	9,918	..	..	913	..	913	..	..	..	..	..
Total for the year 1940-41		2,30,251	2,36,960	4,723	2,41,683	39	1,000	8,951	9,990	5,00,072	20,095	14,064	11,444	5,45,675			
<i>Total for the previous year</i>		<i>2,40,550</i>	<i>2,32,981</i>	<i>6,338</i>	<i>2,39,319</i>	<i>29</i>	<i>969</i>	<i>7,769</i>	<i>8,758</i>	<i>5,17,574</i>	<i>26,245</i>	<i>11,605</i>	<i>10,805</i>	<i>5,66,929</i>			

Serial No.	Name of District Board.	INCOME—CONTINUED.								EXPENDITURE—CONTINUED.										Serial No.
		II.—EDUCATION—CONTINUED.								2.—EDUCATION—CONTINUED.										
		A.—FEES—concluded.			B.—CONTRIBUTIONS.					D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.					
		(3) Middle Schools.	(4) Primary Schools.	TOTAL A.—FEES.	(1) From Government.		(2) Other Contributions.	TOTAL B.—CONTRIBUTIONS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL D.—MIDDLE SCHOOLS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL E.—PRIMARY SCHOOLS.		
Rs.	Rs.	Rs.	(a) For original works.	(b) Others.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																				
1	Hissar	26,452	607	27,059	..	1,68,260	1,68,260	2,086	1,70,346	1,58,377	569	3,460	3,954	1,66,360	95,627	2,559	..	2,412	1,00,598	1
2	Rohtak	27,747	204	39,642	..	2,90,815	2,90,815	..	2,90,815	2,59,331	..	8,979	3,420	2,71,730	84,617	4,473	..	1,000	90,060	2
3	Gurgaon	16,344	535	16,879	..	2,63,780	2,63,780	..	2,63,780	2,16,080	4,100	11,011	6,263	2,37,454	96,532	5,265	..	1,525	1,03,322	3
4	Karnal	20,118	102	20,220	..	1,75,252	1,75,252	..	1,75,252	1,76,238	..	6,087	5,614	1,87,939	76,071	789	..	981	77,841	4
5	Ambala	16,311	40	16,351	..	1,80,872	1,80,872	983	1,81,855	1,48,746	..	3,186	1,083	1,53,015	92,557	14,968	..	160	1,07,685	5
6	Sonba	2,790	40	2,830	..	57,035	57,038	4,662	61,700	31,214	..	602	684	32,500	23,531	429	..	400	24,360	6

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.—FEES.	B.—SALE OF MEDICINES.	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.	G.—FEMALE EDUCATION.	TOTAL 2.—EDUCATION.	A.—DIRECTION.										
		(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	TOTAL.—PUBLIC LIBRARIES, MUSEUMS, ETC.	F.—FEMALE EDUCATION.	TOTAL 2.—EDUCATION.	(1) & (2) Establishment and contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—DIRECTION.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
MULTAN DIVISION.																				
21	Attock	115	115(A)	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132
22	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
23	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
24	Lyalpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
26	Multan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
27	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
29	Total for the year 1940-41	53,750	6,95,693	7,49,443	51,560	8,01,003	9,956	8,22,118	18,60,764	2,88,336	94,720	22,43,820	1,16,734	1,149	229	23,72,734				
	Total for the previous year	2,390	7,47,561	7,49,951	52,296	8,02,247	10,576	8,19,334	18,97,186	2,57,187	1,16,022	22,70,395	96,653	849	279	23,79,864				

*Rs. 2,215 added for ..

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, 1941— CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.										Serial No.
		II—EDUCATION.					2.—EDUCATION.										
		A.—FEES.		A.—INSPECTION.			B.—COLLEGES.					C.—HIGH SCHOOLS.					
		(1) 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.	
AMBALA DIVISION.																	
1	Hissar .. .. .	..	..	9,211	..	9,211	2	..	165	..	167	..	..	..	..	..	1
2	Rohtak .. .. .	..	11,691	11,745	50	11,795	..	..	80	..	80	23,939	700	..	322	24,969	2
3	Gurgaon .. .. .	..	..	10,327	..	10,327	..	..	1,000	..	1,000	..	..	4,392	..	4,392	3
4	Karnal .. .. .	..	..	5,905	285	6,190	..	..	..	..	..	..	..	..	..	..	4
5	Ambala .. .. .	..	..	6,399	..	6,399	..	..	..	..	..	..	..	..	..	..	5
6	Simla .. .. .	..	..	2,633	..	2,633	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.																	
7	Kangra .. .. .	..	3,593	10,622	395	11,017	2	..	180	..	182	12,454	515	1,616	90	14,675	7
8	Hoshiarpur .. .. .	..	..	6,247	85	6,332	..	..	..	..	..	..	50	..	..	50	8
9	Jullundur .. .. .	..	37,047	6,187	465	6,652	..	..	..	..	..	60,097	..	..	467	60,564	9
10	Ludhiana .. .. .	..	13,902	8,280	..	8,280	..	..	..	..	..	26,682	..	..	244	26,926	10
11	Ferozepore .. .. .	..	10,156	10,100	155	10,255	..	..	275	..	275	33,381	200	525	282	34,388	11
LAHORE DIVISION.																	
12	Lahore .. .. .	..	..	7,452	..	7,452	..	..	150	..	150	..	..	..	..	..	12
13	Amritsar .. .. .	..	9,199	6,655	98	6,753	..	..	220	..	220	18,809	..	..	311	19,120	13
14	Gurdaspur .. .. .	..	4,944	6,737	194	6,931	..	..	60	..	60	12,650	..	..	203	12,853	14
15	Sialkot .. .. .	..	14,230	7,002	188	7,190	..	900	275	..	1,175	33,725	..	142	415	34,282	15
16	Gujranwala .. .. .	..	8,612	5,840	..	5,840	..	..	420	..	420	12,506	..	..	169	12,675	16
17	Sheikhpura .. .. .	..	4,014	7,534	..	7,534	..	..	278	..	278	9,659	..	..	1,466	11,125	17
RAWALPINDI DIVISION.																	
18	Gujrat .. .. .	..	5,184	8,402	..	8,402	..	..	..	..	..	8,160	14,930	..	..	23,090	18
19	Shahpur .. .. .	..	20,217	10,626	170	10,796	..	..	..	..	..	41,573	..	..	1,620	43,193	19
20	Jhelum .. .. .	..	15,254	2,056	248	2,304	..	..	..	..	..	39,465	..	70	850	40,385	20
21	Rawalpindi .. .. .	..	5,178	13,715	113	13,828	..	..	..	..	..	13,362	..	..	306	13,668	21
22	Attock .. .. .	..	5,993	10,902	78	10,980	..	..	240	..	240	15,644	..	..	154	15,798	22
23	Mianwali .. .. .	..	..	7,956	8	7,964	..	..	..	..	..	..	..	24	..	24	23
MULTAN DIVISION.																	
24	Montgomery .. .. .	..	9,687	13,803	66	13,869	..	..	..	..	..	31,924	..	2,619	320	34,863	24
25	Lyallpur .. .. .	..	38,683	11,541	..	11,541	..	..	..	..	..	79,871	3,500	..	..	83,371	25
26	Jhang .. .. .	..	7,297	8,561	..	8,561	..	100	497	..	497	9,818	..	1,350	..	11,288	26
27	Multan .. .. .	..	5,370	6,494	..	6,494	..	..	2,903	..	1,395	10,247	200	..	111	20,661	27
28	Muzaffargarh .. .. .	..	..	6,062	173	6,235	35	..	913	..	2,938	6	..	..	3,317	3,323	28
29	Dera Ghazi Khan .. .. .	..	..	7,966	1,952	9,918	..	..	..	..	913	..	..	..	..	..	29
Total for the year 1940-41 .. .. .		..	2,30,251	2,36,960	4,723	2,41,683	39	1,000	8,951	..	9,990	5,00,072	20,095	14,064	11,444	5,45,675	
Total for the previous year .. .. .		..	2,46,550	2,32,981	6,338	2,39,319	29	960	7,769	..	8,768	5,17,574	26,245	22,605	20,802	5,66,999	

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.

(2) Other Contributions.

TOTAL B.—CONTRIBUTIONS.

(1) & (2) Establishment and contingencies.

(3) Contributions.

(4) Scholarships.

(5) Works.

TOTAL D.—MIDDLE SCHOOLS.

(1) & (2) Establishment and contingencies.

(3) Contributions.

(4) Scholarships.

(5) Works.

TOTAL E.—PRIMARY SCHOOLS.

Serial No.

2

97

98

99

100

101

102

103

104

105

106

107

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114

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Serial No.	Name of District Board.	A.—FEES—concluded.			B.—CONTRIBUTIONS.					D.—MIDDLE SCHOOLS.					E.—PRIMARY SCHOOLS.					Serial No.
		(3) Middle Schools.	(4) Primary Schools.	TOTAL A.—FEES.	(1) From Government.		(2) Other Contributions.	TOTAL B.—CONTRIBUTIONS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL D.—MIDDLE SCHOOLS.	(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Scholarships.	(5) Works.	TOTAL E.—PRIMARY SCHOOLS.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.																				
1	Hissar	26,452	607	27,059	..	1,68,260	1,68,260	2,086	1,70,346	1,58,377	569	3,460	3,954	1,66,360	95,627	2,559	..	2,412	1,00,598	1
2	Rohtak	27,747	204	39,642	..	2,90,815	2,90,815	..	2,90,815	2,59,331	..	8,979	3,420	2,71,730	84,617	4,473	..	1,000	90,060	2
3	Gurgaon	16,344	535	16,879	..	2,63,780	2,63,780	..	2,63,780	2,16,080	4,100	11,011	6,263	2,37,454	96,532	5,265	..	1,525	1,03,322	3
4	Karnal	20,118	102	20,220	..	1,75,252	1,75,252	..	1,75,252	1,76,238	..	6,087	5,614	1,87,939	76,071	789	..	981	77,841	4
5	Ambala	16,311	40	16,351	..	1,80,872	1,80,872	..	1,81,855	1,48,746	..	3,186	1,083	1,53,015	92,557	14,968	..	160	1,07,685	5
6	Simla	2,799	40	2,839	..	57,038	57,038	4,662	61,700	31,214	..	602	684	32,500	23,531	429	..	400	24,360	6
JULLUNDUR DIVISION.																				
7	Kangra	25,276	523	29,392	..	3,46,284	3,46,284	1,053	3,47,337	2,40,798	3,230	4,951	3,112	2,52,091	1,52,964	11,163	..	1,652	1,65,779	7
8	Hoshiapur	35,240	2,642	37,882	..	3,70,596	3,70,596	1,275	3,71,871	2,65,081	..	5,677	3,424	2,74,182	2,02,622	24,970	..	3,641	2,31,233	8
9	Jullundur	28,904	3,121	69,072	..	1,82,564	1,82,564	7,140	1,89,704	1,63,455	..	8,219	1,900	1,73,574	1,51,528	5,700	..	2,347	1,59,575	9
10	Ludhiana	33,679	1,245	48,826	..	2,66,835	2,66,835	2,938	2,69,773	1,95,808	..	6,697	4,116	2,06,621	99,230	7,903	..	1,155	1,08,288	10
11	Ferozepore	13,594	1,648	25,398	..	2,12,307	2,12,307	400	2,12,707	1,70,508	..	4,962	6,261	1,81,731	1,11,670	1,861	..	1,198	1,14,729	11
LAHORE DIVISION.																				
12	Lahore	24,516	501	25,017	..	2,54,466	2,54,466	1,310	2,57,776	2,29,267	6,209	4,161	20,092	2,59,729	1,12,594	1,867	..	4,319	1,18,780	12
13	Amritsar	24,429	491	34,119	..	2,39,458	2,39,458	..	2,39,458	1,84,581	..	5,795	2,650	1,93,026	1,07,632	10,494	..	2,749	1,20,875	13
14	Gurdaspur	31,166	721	36,831	..	2,41,229	2,41,229	1,310	2,42,539	2,27,407	..	8,181	1,206	2,36,794	90,631	4,924	..	..	95,555	14
15	Sialkot	21,405	6,627	42,262	..	2,65,316	2,65,316	1,253	2,66,569	1,13,544	..	3,400	1,814	1,78,758	1,98,245	12,419	..	2,176	2,12,840	15
16	Gujranwala	17,828	1,383	27,823	..	2,35,117	2,35,117	400	2,35,517	1,88,744	..	4,546	2,781	1,96,071	1,23,252	1,180	..	2,199	1,26,631	16
17	Sheikhupura	30,323	719	35,056	..	2,32,361	2,32,361	1,513	2,33,874	2,02,409	1,221	2,994	4,831	2,11,455	1,15,475	1,416	..	1,137	1,18,028	17
RAWALPINDI DIVISION.																				
18	Gujrat	23,113	1,344	29,641	..	2,50,746	2,50,746	..	2,50,746	1,99,833	874	4,994	3,272	2,08,973	86,779	14,540	..	1,148	1,02,467	18
19	Shahpur	24,437	671	45,325	..	3,09,737	3,09,737	6,281	3,16,018	2,56,026	2,747	15,674	5,114	2,79,561	1,04,385	9,866	..	..	1,14,251	19
20	Jhelum	33,640	400	49,294	..	4,00,956	4,00,956	1,036	4,01,992	2,84,626	1,853	6,668	5,582	2,98,729	96,036	2,267	..	925	99,228	20
21	Ferozepore	20,806	299	29,924	..	3,32,048	3,32,048	1,737	3,33,785	3,18,080	..	5,003	4,182	3,27,215	1,00,853	9,094	..	313	1,10,160	21
22	Attock	17,586	1,436	25,012	..	3,47,196	3,47,196	1,044	3,48,240	2,31,120	500	4,544	5,413	2,41,577	1,02,012	..	..	814	1,03,826	22
23	Mianwali	16,676	100	16,776	..	2,45,065	2,45,065	..	2,46,109	2,06,994	..	11,999	3,155	2,22,148	69,274	2,738	..	378	72,390	23
MULTAN DIVISION.																				
24	Montgomery	24,973	690	35,350	..	3,68,550	3,68,550	2,582	3,71,132	3,08,572	..	7,466	3,961	3,19,999	2,00,989	1,818	..	1,443	2,04,250	24
25	Lyallpur	62,986	93	1,01,762	..	3,14,389	3,14,389	3,055	3,17,444	4,58,788	..	..	1,524	4,60,312	2,30,073	5,361	..	..	2,35,434	25
26	Jhang	16,372	492	24,161	..	2,44,846	2,44,846	..	2,44,846	2,15,118	..	3,640	4,618	2,23,376	90,558	6,955	..	909	98,422	26
27	Multan	20,543	1,066	26,979	..	2,88,032	2,88,032	784	2,88,816	2,51,470	1,650	8,279	4,158	2,65,557	1,62,651	3,145	..	2,680	1,68,476	27
28	Muzaffargarh	6,460	12	6,472	..	2,04,244	2,04,244	1,835	2,06,079	1,72,151	..	3,488	3,821	1,79,460	78,178	6,173	..	214	84,565	28
29	Dera Ghazi Khan	2,557	18	2,575	..	3,02,761	3,02,761	2,209	3,04,970	2,53,820	2,559	4,908	9,116	2,70,403	53,002	2,447	..	159	55,608	29
Total for the year 1940-41.		6,72,280	27,770	9,30,301	..	76,82,120	76,82,120	46,886	77,29,006	63,28,136	25,512	1,69,571	1,27,121	66,50,340	33,10,568	1,76,784	..	37,934	35,25,286	
Total for the previous year.		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	

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.—FEES.	B.—SALE OF MEDICINES.	F.—PUBLIC LIBRARIES, MUSEUMS, ETC.						A.—DIRECTION.					
							(1) & (2) Establish-ment and contingen-cies.	(3) Contributions.	(4) Works.	TOTAL.—PUBLIC LIB-RARIES, MUSEUMS, ETC.	G.—FEMALE EDUCATION	TOTAL 2.—EDUCATION.	(1) & (2) Establish-ment and contin-gencies.	(3) Scholarships.	(4) Works.	TOTAL A.—DIREC-TION.		
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.	Rs.	
AMBALA DIVISION.																		
1	Hissar	358	13,542	2,11,305	56	..	..	..	..	..	17,834	2,94,170	122	..	..	122	1
2	Rohtak	1,775	..	3,32,232	..	..	..	..	..	..	32,352	4,31,008	421	326	..	747	2
3	Gurgaon	686	23,862	3,05,207	..	4	..	..	..	..	30,939	3,87,434	2,223	..	..	2,223	3
4	Karnal	1,376	19,936	2,16,784	240	..	..	..	..	..	25,615	2,97,585	116	139	..	255	4
5	Ambala	406	..	1,98,612	..	..	..	..	..	336	..	2,67,435	591	..	..	591	5
6	Simala	2	..	64,541	..	..	..	..	..	..	6,476	65,969	50	..	..	50	6
JULLUNDUR DIVISION.																		
7	Kangra	665	..	3,77,394	..	45	..	..	..	..	..	4,43,744	20	10	..	30	7
8	Hoshiarpur	4,084	..	4,14,437	..	9	..	..	95	..	..	5,11,892	107	..	..	107	8
9	Jullundur	660	28,548	2,87,984	62	5	..	..	..	..	40,088	4,40,453	..	80	..	80	9
10	Ludhiana	1,450	..	3,20,049	..	..	..	..	25	..	25	39,608	70	..	..	70	10
11	Ferozepore	781	*27,192	2,66,078	2,590	100	..	..	..	..	..	39,697	165	1,173	..	1,338	11
LAHORE DIVISION.																		
12	Lahore	507	..	2,81,300	..	..	..	..	50	..	50	14,367	4,00,528	50	..	50	12
13	Amritsar	588	17,533	2,91,698	..	..	..	..	..	..	..	35,078	3,75,072	200	205	405	13
14	Gurdaspur	1,585	..	2,80,955	..	..	..	..	..	..	..	19,761	3,71,954	77	..	77	14
15	Sialkot	92	6	3,08,929	..	..	..	..	714	..	714	33,528	4,08,487	228	488	716	15
16	Gujranwala	752	..	2,64,092	..	..	..	..	404	..	404	29,987	3,72,078	72	85	157	16
17	Sheikhupura	689	..	2,69,619	..	..	..	..	..	..	..	16,571	3,64,991	116	..	116	17
RAWALPINDI DIVISION.																		
18	Gujrat	170	900	2,81,457	16	113	..	..	350	..	350	21,153	3,64,435	158	..	158	18
19	Shahpur	2,234	..	3,63,577	..	..	..	..	200	..	200	21,517	4,09,518	107	438	545	19
20	Jhelum	510	..	4,51,796	208	1	..	..	..	..	..	42,737	4,83,383	56	..	56	20
21	Rawalpindi	2,829	..	4,58,160	286	..	..	..	..	..	..	44,422	5,09,293	281	..	281	21
22	Attock	521	..	3,74,469	..	1,442	..	..	..	..	..	40,559	4,12,980	218	..	218	22
23	Mianwali	440	21,719	2,85,044	404	5	..	..	..	..	..	23,770	3,26,296	291	193	484	23
MULTAN DIVISION.																		
24	Montgomery	2,324	..	4,08,806	..	..	..	..	1,350	..	1,350	41,351	6,14,332	258	..	258	24
25	Lyalpur	5,230	..	4,24,436	1,782	3	..	..	30	..	30	44,670	8,36,678	36	..	36	25
26	Jhang	1,124	..	2,70,131	2,583	..	..	..	..	..	..	13,42,174	147	..	18	165	26
27	Multan	1,160	..	3,16,955	1,189	..	..	..	..	..	..	10,248	4,72,831	115	808	923	27
28	Muzaffargarh	908	4,120	2,17,579	14	2	..	..	..	..	..	21,767	2,98,288	97	447	544	28
29	Dera Ghazi Khan	851	..	3,08,396	..	..	..	..	..	..	..	16,170	3,53,012	..	..	..	29
Total for the year 1940-41		35,357	1,57,358	88,52,022	9,430	1,729	336	3,218	..	3,654	7,10,265	1,16,86,793	6,392	4,392	18	10,802		
<i>Total for the previous year..</i>		<i>29,034</i>	<i>1,40,483</i>	<i>88,12,152</i>	<i>5,846</i>	<i>665</i>	<i>575</i>	<i>3,446</i>	<i>..</i>	<i>4,021</i>	<i>6,52,986</i>	<i>1,16,26,662</i>	<i>7,333</i>	<i>4,215</i>	<i>140</i>	<i>11,688</i>		

*Government grant .. 27,170
Fee, etc. .. 22

†It includes Rs. 15,524 as expenditure on female education.

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.									
		III.—MEDICAL—CONCLUDED.							3—MEDICAL—CONCLUDED.									
		C.—CONTRIBUTIONS.					D.—MISCELLANEOUS.	TOTAL III.—MEDICAL.	B.—HOSPITALS AND DISPENSARIES.				C.—Charges for lunatics.	D.—Charges for lepers.	E.—Anti-rabic treatment of paupers.	TOTAL 3.—MEDICAL.	Serial No.	
		(1) From Government.			(2) Other contributions.	TOTAL CONTRIBUTIONS.			(1) & (2) Establishment and contingencies.	(3) Contributions.	(4) Works.	TOTAL B.—HOSPITALS AND DISPENSARIES.						
(a) For original works.	(b) Others.	Total (1) Contributions from Government.	Rs.	Rs.			Rs.	Rs.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	1	
AMBALA DIVISION.																		
1	Hissar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
2	Rohtak	..	..	2,000	2,000	467	2,467	16	2,539	24,395	8,535	2,442	35,372	3,916	..	..	39,419
3	Gurgaon	..	..	25,174	25,174	1,837	27,011	326	27,337	49,827	20,015	1,458	71,300	14,646	..	42	86,735
4	Karnal	..	..	38,425	38,425	160	38,585	114	38,703	76,475	24,148	3,256	1,03,879	12,826	50	32	1,19,010
5	Ambala	..	..	28,409	28,409	36	28,445	213	28,898	79,555	2,000	2,766	84,321	3,721	..	..	88,297
6	Simla	..	..	19,620	19,620	300	19,920	218	20,138	46,461	13,350	1,424	61,235	3,016	..	..	64,842
		..	..	7,484	7,484	..	7,484	..	7,484	6,695	112	96	6,903	76	..	..	7,029
JULLUNDUR DIVISION.																		
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur	..	..	13,866	13,866	267	14,133	306	14,484	85,634	7,110	1,243	93,987	3,934	849	..	98,800
9	Jullundur	..	..	18,460	18,460	670	19,130	234	19,373	93,385	6,508	1,839	1,01,732	4,750	..	..	1,06,589
10	Ludhiana	..	..	1,000	24,963	..	25,963	192	26,222	56,238	15,146	5,135	76,519	3,992	..	..	80,591
11	Ferozepore	..	..	5,000	5,000	1,402	6,402	54	6,456	37,344	9,764	765	47,873	2,780	..	..	50,723
		..	..	45,937	45,937	2,064	48,001	2,635	53,326	1,01,017	10,248	7,494	1,18,759	4,995	100	65	1,25,257
LAHORE DIVISION.																		
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Amritsar	..	..	36,920	36,920	550	37,470	1,146	38,616	83,565	2,760	5,125	91,390	3,730	..	..	95,170
14	Gurdaspur	..	..	24,196	24,196	..	24,196	128	24,324	62,915	2,767	2,378	68,060	4,056	..	..	72,521
15	Sialkot	..	..	13,245	13,245	820	14,065	396	14,461	49,617	17,143	3,137	69,897	4,365	..	..	74,339
16	Gujranwala	..	..	50,000	23,797	73,797	178	73,975	142	74,117	77,018	3,672	89,313	4,033	..	..	94,062
17	Sheikhpura	..	..	18,820	18,820	59	18,879	47	18,926	47,177	13,630	1,680	62,487	3,026	50	..	65,720
		..	..	11,903	11,903	2,730	14,633	329	14,962	67,933	3,791	2,436	74,160	3,693	..	..	77,969
RAWALPINDI DIVISION.																		
18	Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
19	Shahpur	..	..	27,690	27,690	2,550	30,240	30	30,399	59,471	11,118	521	71,110	4,213	..	..	75,481
20	Jhelum	..	..	25,023	25,023	4,161	29,184	421	29,605	69,190	28,566	1,273	99,029	3,619	..	..	1,03,193
21	Rawalpindi	..	..	1,250	22,900	24,150	1,500	25,650	201	26,060	55,038	2,800	64,627	2,491	50	..	67,224
22	Attock	..	..	1,000	28,305	29,305	..	29,305	..	29,591	50,358	1,335	55,528	2,538	..	..	58,347
23	Mianwali	..	..	50,285	50,285	4,135	54,420	837	56,699	74,021	26,143	1,579	1,01,743	2,638	..	..	1,04,599
		..	..	30,480	30,480	90	30,570	192	31,171	47,152	943	2,049	50,144	1,850	..	..	52,478
MULTAN DIVISION.																		
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
25	Lyallpur	..	..	54,264	54,264	..	54,264	178	54,442	84,219	9,515	1,832	95,566	4,712	..	..	1,00,536
26	Jhang	..	..	15,312	15,312	16,079	31,391	461	33,637	1,08,243	9,569	3,002	1,20,814	5,299	..	..	1,26,149
27	Multan	..	..	25,944	25,944	23	25,967	410	28,960	79,584	3,618	2,706	85,908	2,952	50	..	89,075
28	Muzaffargarh	..	..	28,191	28,191	1,011	29,202	356	30,747	88,157	13,542	71,555	1,13,254	..	..	..	1,14,177
29	Dera Ghazi Khan	..	..	11,830	11,830	2,630	14,460	299	14,775	49,328	*5,554	1,497	56,379	2,672	..	..	59,685
		..	..	500	17,250	7,841	25,591	75	25,666	50,812	14,934	6,785	72,531	2,195	..	..	74,726
	Total for the year	53,750	6,95,693	7,49,443	51,560	8,01,003	9,956	8,22,118	18,60,764	2,86,226	64,720	22,42,620	1,16,724	1,149	229	23,72,734

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, 1941—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.												Serial No.			
		IV.—PUBLIC HEALTH—CONCLUDED.							4.—PUBLIC HEALTH—CONCLUDED.															
		C.—CONTRIBUTIONS—concl'd.				D.—MISCELLANEOUS.	TOTAL IV.—PUBLIC HEALTH.	F.—MATERNITY AND CHILD WELFARE.																
		(2) Other contributions.			TOTAL C.—CONTRIBUTIONS.			(1) Establishment.						(2) Contingencies.			(3) Works.			TOTAL F.—MATERNITY AND CHILD WELFARE.		TOTAL HEALTH.		
(a) For Sanitary original works.	(b) For maternity and child welfare.	(c) For other purposes.	Total (2) Other contributions.	(a) Salary.		(b) Travelling allowance.	(c) Other allowances and honoraria.	(d) Provident Fund contributions.	Total (1) Establishment.	(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.	Rs.	Rs.	Rs.	Rs.	1
AMBALA DIVISION.																								
1	Hissar .. .. .	..	..	498	428	78,452	285	78,737	58,028	..	..	2,692	61,140	10,818	..	52	52	72,010	89,098	1
2	Rohtak .. .. .	..	..	..	739	25,135	..	25,135	1,044	..	..	..	1,096	439	..	..	..	7,998	41,958	2
3	Gurgaon .. .. .	..	..	..	2,739	18,336	94	22,595	3,074	..	..	..	94	3,168	901	..	..	4,069	25,765	3
4	Karnal .. .. .	..	..	..	18	9,353	320	11,205	..	..	..	..	..	1,039	..	..	..	1,039	28,785	4
5	Ambala .. .. .	..	1,098	140	1,238	11,361	76	11,437	1,815	..	..	..	80	1,895	888	..	..	2,873	23,639	5
6	Simla .. .. .	..	180	..	180	180	..	180	360	..	..	..	23	383	..	..	..	383	455	6
JULLUNDER DIVISION.																								
7	Kangra .. .. .	..	..	..	497	9,381	24	9,525	..	..	..	..	..	2,000	..	..	..	2,000	46,624	7
8	Hoshiarpur .. .. .	..	..	..	..	1,22,711	114	1,22,825	..	..	..	..	..	350	..	..	..	350	1,39,704	8
9	Jullundur .. .. .	..	..	..	..	508	736	1,244	..	..	..	..	..	..	..	..	..	..	25,644	9
10	Ludhiana .. .. .	..	..	..	..	8,239	67	8,306	1,257	56	..	..	..	..	..	..	..	..	31,216	10
11	Ferozepore .. .. .	..	..	..	910	13,026	659	13,685	6,954	35	..	..	294	7,283	3,346	..	..	10,629	64,660	11
LAHORE DIVISION.																								
12	Lahore .. .. .	..	..	..	..	8,523	..	8,523	1,039	303	128	..	1,479	813	..	..	..	2,292	37,815	12
13	Amritsar .. .. .	..	2,661	..	2,661	3,765	221	4,700	3,474	31	..	..	3,630	2,126	..	..	..	5,756	35,901	13
14	Gurdaspur .. .. .	..	..	..	..	576	68	644	1,284	..	..	..	125	3,630	2,126	..	..	1,854	30,330	14
15	Sialkot .. .. .	..	..	..	..	908	..	908	2,698	4	..	..	52	1,340	514	..	..	4,123	26,127	15
16	Gujranwala .. .. .	..	..	..	..	480	163	643	..	..	..	..	104	2,802	1,321	..	..	330	16,973	16
17	Sheikhupura .. .. .	..	..	..	..	3,664	97	3,761	250	..	..	..	..	330	..	..	..	250	35,308	17
RAWALPINDI DIVISION.																								
18	Gujrat .. .. .	..	..	..	..	420	119	539	..	..	..	..	..	300	..	..	..	300	21,198	18
19	Shahpur .. .. .	..	..	569	569	9,074	63	9,137	..	..	..	..	..	..	..	..	..	460	10,945	19
20	Jhelum .. .. .	..	..	..	223	12,870	2,504	15,374	450	..	..	..	450	..	..	..	..	2,000	27,854	20
21	Rawalpindi .. .. .	..	..	..	..	9,081	..	9,081	2,000	..	..	..	..	2,000	..	..	..	1,500	27,795	21
22	Attock .. .. .	..	..	..	2,506	9,837	426	10,263	..	..	..	..	..	..	1,500	..	..	300	12,535	22
23	Mianwali .. .. .	..	..	100	100	460	3,118	3,578	..	..	..	..	..	300	..	..	..	..	..	23
MULTAN DIVISION.																								
24	Montgomery .. .. .	..	..	..	..	5,527	169	6,822	..	..	..	..	1,281	5,000	..	..	..	5,000	39,218	24
25	Lyallpur .. .. .	..	117	..	117	12,840	108	12,948	1,281	..	..	..	1,794	1,571	..	..	..	2,852	37,319	25
26	Jhang .. .. .	..	..	..	..	5,512	..	5,512	1,507	196	91	..	1,996	1,990	..	..	..	1,990	18,741	26
27	Multan .. .. .	..	..	..	50	7,946	4	7,950	1,526	..	..	..	1,552	1,105	..	..	..	2,657	27,029	27
28	Muzaffargarh .. .. .	..	..	..	3,536	9,563	311	11,495	..	..	..	..	..	500	..	..	..	500	19,129	28
29	Dera Ghazi Khan .. .. .	..	..	100	884	15,922	115	17,083	..	..	..	..	..	1,000	..	..	..	1,000	137,736	29
30	Total for the year 1940-41	14,745	1,395	1,355	17,495	4,13,650	9,861	4,33,835	88,041	1,045	219	3,618	92,923	37,320	52	52	1,30,295	\$10,11,984	8,48,999	30				

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, 1941—CONTINUED.

Name of District Board.		INCOME—CONTINUED.							EXPENDITURE—CONTINUED.					Serial No.
		V.—VETERINARY AND STOCK-BREEDING.							5.—VETERINARY AND STOCK-BREEDING.					
		A.—VETERINARY HOSPITALS.							A.—VETERINARY HOSPITALS.					
		(1) Fees and sale of medicines.	(2) Contributions.				(3) Miscellaneous.	TOTAL A.—VETERINARY HOSPITALS.	(1) & (2) Establishment and contingencies.	(3) Scholarships.	(4) Works.	TOTAL A.—VETERINARY HOSPITALS.		
(a) From Government.	(i) For original works.		(ii) Others.	Total (b) from Government.	(b) Others.	Total (2) Contributions.								
Rs.		Rs.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	177	178	179	180	181	182	183	184	185	186	187	188	1
AMBALA DIVISION.														
1	Hissar	243	..	300	300	1,135	1,435	20	1,698	12,898	483	225	13,606	1
2	Rohtak .. .. .	..	900	..	900	..	900	..	900	22,522	493	1,788	24,803	2
3	Gurgaon	54	..	..	..	..	..	62	116	16,580	..	1,024	17,604	3
4	Karnal	270	..	..	..	300	300	124	694	18,764	100	868	19,732	4
5	Ambala .. .. .	..	..	..	..	7,126	7,126	28	7,154	10,170	..	1,273	11,443	5
6	Simla	142	..	2,200	2,200	..	..	..	2,342	2,373	..	97	2,470	6
JULLUNDUR DIVISION.														
7	Kangra .. .. .	..	..	..	..	250	250	94	344	11,486	391	1,310	13,187	7
8	Hoshiarpur	3	..	..	..	600	600	799	802	14,185	180	1,546	15,911	8
9	Jullundur	304	..	..	..	445	445	74	978	14,836	240	827	15,903	9
10	Ludhiana	102	..	..	..	1,000	1,000	173	720	12,391	..	1,108	13,499	10
11	Ferozepore	161	..	..	..	..	..	136	1,297	27,484	..	1,238	28,722	11
LAHORE DIVISION.														
12	Lahore .. .. .	..	..	..	..	800	800	29	829	21,824	60	2,592	24,476	12
13	Amritsar	675	..	..	..	1,700	1,700	73	2,448	19,312	300	2,360	21,972	13
14	Gurdaspur	40	..	..	..	320	320	105	465	15,572	..	1,976	17,548	14
15	Sialkot	217	..	..	..	1,750	1,750	381	2,348	14,061	..	993	15,054	15
16	Gujranwala .. .. .	..	..	..	..	250	250	287	537	10,328	35	1,500	11,863	15
17	Sheikhupura .. .. .	..	..	..	..	1,600	1,600	249	1,849	14,478	..	1,438	15,916	17
RAWALPINDI DIVISION.														
18	Gujrat	35	..	..	..	300	300	479	814	11,037	..	641	11,678	18
19	Shahpur .. .. .	..	..	..	..	4,528	4,528	150	4,678	18,152	..	2,568	20,720	19
20	Jhelum	300	..	..	..	350	350	25	675	12,316	..	1,040	13,356	20
21	Rawalpindi	2,064	2,332	..	2,332	..	..	..	4,396	10,322	..	3,459	13,781	21
22	Attock	250	..	..	..	2,177	2,177	22	2,449	9,367	..	796	10,163	22
23	Mianwali .. .. .	..	..	5,789	5,789	..	..	36	5,825	14,207	..	2,244	16,451	23
MULTAN DIVISION.														
24	Montgomery .. .. .	..	..	..	..	400	400	888	1,288	22,517	..	815	23,332	24
25	Lyallpur	502	..	..	..	1,250	1,250	176	1,928	34,019	..	679	34,698	25
26	Jhang .. .. .	..	..	..	..	..	..	22	22	13,105	..	1,226	14,331	26
27	Multan .. .. .	..	..	..	..	1,255	1,255	39	1,294	23,538	60	1,746	25,344	27
28	Muzaffargarh .. .. .	..	..	..	..	100	100	282	382	10,442	..	963	11,405	28
29	Dera Ghazi Khan .. .. .	..	..	..	..	516	516	25	541	8,292	..	1,162	9,454	29
Total for the year 1940-41		5,362	3,232	8,289	11,521	28,152	39,673	4,778	49,813	4,46,578	2,342	39,502	4,88,422	
Total for the year 1939-40		3,577	30,450	9,450	28,900	76,581	62,451	5,724	71,722	4,38,053	7,850	23,315	5,21,207	

		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.	(1) Stud fees.	(2) Contributions.				(3) Miscellaneous.	TOTAL B.—HORSE AND MULE-BREEDING.	(1) & (2) Establishment and contingencies.	(3) Purchase of stallions.	(4) Works.	TOTAL B.—HORSE AND MULE-BREEDING.	Serial No.		
			(a) From Government.			(b) Others.								Total (2) Contributions.	
			(i) For original works.	(ii) For purchase of class stations.	Total (a) From Government.										
1	2	189	190	191	192	193	194	195	196	197	198	199	200	1	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.															
1	Hissar .. ..	..	..	..	..	..	..	..	..	2,906	..	..	2,906	1
2	Rohtak .. ..	..	..	..	..	..	..	..	..	2,170	..	107	2,277	2
3	Gurgaon .. ..	..	..	..	..	..	..	..	..	4,318	..	..	4,318	3
4	Karnal .. ..	..	..	..	..	..	..	..	..	6,142	1,116	50	7,308	4
5	Ambala .. ..	..	..	..	..	..	..	..	..	3,864	..	171	4,035	5
6	Simla .. ..	..	..	..	..	..	..	..	..	..	..	..	..	6
JULLUNDUR DIVISION.															
7	Kangra .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
8	Hoshiarpur ..	..	..	..	..	..	..	26	26	1,128	..	..	1,128	7
9	Jullundur ..	..	..	..	..	..	..	..	..	4,463	..	211	4,674	8
10	Ludhiana ..	..	..	..	..	..	..	..	..	4,155	..	280	4,435	9
11	Ferozepore ..	187	..	..	..	..	..	..	..	5,062	..	..	5,062	10
LAHORE DIVISION.															
12	Lahore .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
13	Amritsar ..	..	..	..	..	..	..	..	..	..	..	..	..	12
14	Gurdaspur ..	524	..	..	..	..	..	..	..	..	..	..	..	..
15	Sialkot	557	..	..	..	..	..	376	900	1,848	..	96	1,944	13
16	Gujranwala ..	..	..	..	..	..	..	..	557	5,740	..	245	5,985	14
17	Sheikhupura ..	190	..	..	..	..	..	..	190	4,812	..	132	4,944	15
RAWALPINDI DIVISION.															
18	Gujrat .. ..	..	..	..	..	..	..	..	..	2,507	1,000	..	3,507	17
19	Shahpur .. ..	..	..	..	..	..	..	..	..	2,388	1,700	..	4,088	18
20	Jhelum .. ..	..	..	..	..	..	..	..	..	6,329	2,500	215	9,044	19
21	Rawalpindi ..	..	..	..	..	..	..	..	..	2,800	350	122	3,272	20
22	Attock .. ..	..	..	..	..	..	..	..	..	3,923	500	..	4,423	21
23	Mianwali .. ..	..	..	..	..	..	..	..	..	4,413	..	30	4,443	22
MULTAN DIVISION.															
24	Multan .. ..	..	..	..	..	..	..	2	2	4,720	..	..	4,720	23

Name of District Board.	C.—CATTLE-BREEDING.										C.—CATTLE-BREEDING.				D.—SHEEP AND GOAT-BREEDING.				Serial No.			
	(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.	C.—CATTLE-BREEDING.			D.—SHEEP AND GOAT-BREEDING.							
			(a) From Government.				Total 3—Contributions.					(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.		
			(i) For original Works.	(ii) Others.	Total (a) from Government.	(b) Others.																
201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																						
Hissar .. .. .	..	..	..	6,000	6,000	..	6,000	20	6,020	..	7,718	297	10,000	..	10,297	..	..	..	..	26,809	1
Rohtak .. .. .	..	..	..	26,501	26,501	..	26,501	477	26,978	..	27,578	12,201	17,383	..	29,584	..	..	..	..	56,819	2
Gurgaon	269	..	..	8,000	8,000	..	8,000	162	8,431	..	8,547	1,588	14,674	..	16,262	..	59	155	..	38,338	3
Karnal .. .. .	..	..	..	..	..	..	..	79	79	..	773	1,128	2,700	..	3,828	..	..	..	..	30,868	4
Ambala .. .. .	..	..	..	..	..	..	..	..	..	..	7,154	213	1,800	..	2,013	..	..	..	..	17,491	5
Simla .. .. .	..	..	..	..	..	..	..	..	..	..	2,342	..	..	..	..	..	..	..	..	2,470	6
JULLUNDUR DIVISION.																						
Kangra .. .. .	..	..	..	..	..	..	..	9	9	11	390	791	..	..	791	91	..	..	91	15,197	7
Hoshiarpur .. .. .	..	..	..	..	..	..	..	..	..	..	802	2,776	..	..	2,776	..	..	..	..	23,361	8
Jullundur .. .. .	..	..	..	..	..	..	..	..	..	..	978	333	86	..	419	..	..	..	..	20,757	9
Ludhiana .. .. .	..	..	..	..	..	..	..	..	..	..	720	213	2,287	..	2,500	..	..	..	..	21,061	10
Ferozepore .. .. .	..	..	..	..	..	2,066	2,066	12	2,078	..	3,562	2,048	8,200	..	10,248	32	310	..	342	41,862	11
LAHORE DIVISION.																						
Lahore .. .. .	..	..	..	..	..	..	..	201	201	..	1,030	..	3,181	..	3,181	..	..	..	..	27,657	12
Amritsar	145	..	..	..	..	30	30	107	282	..	3,630	1,236	607	..	1,843	..	..	..	..	25,759	13
Gurdaspur .. .. .	..	..	..	..	..	..	..	..	..	..	1,022	..	2,170	..	2,170	..	..	..	..	25,703	14
Sialkot .. .. .	..	..	..	..	..	..	..	..	..	..	2,348	1,899	..	..	1,899	..	..	..	..	21,897	15
Gujranwala .. .. .	..	..	..	..	..	..	..	10	10	..	737	196	1,460	..	1,656	..	..	..	..	16,834	16
Sheikhupura .. .. .	..	..	..	..	..	..	..	..	..	..	1,849	310	1,910	..	2,220	..	..	..	..	21,643	17
RAWALPINDI DIVISION.																						
Gujrat	141	..	..	250	250	..	250	4	395	..	1,209	934	1,117	..	2,051	..	..	..	..	17,817	18
Shahpur	8,000	8,000	2,013	10,013	16	10,029	..	14,707	..	14,047	..	14,047	43,811	19
Jhelum	60	..	..	8,000	8,000	..	8,000	231	8,291	..	8,966	204	14,291	..	14,495	..	..	..	..	31,123	20
Rawalpindi .. .. .	..	..	..	8,000	8,000	..	8,000	2,631	10,631	..	15,027	7,885	4,000	..	11,885	..	..	..	..	30,089	21
Attock .. .. .	..	..	..	7,000	7,000	..	7,000	..	7,000	..	9,449	4	10,431	..	14,435	..	..	..	..	25,041	22
Mianwali	265	..	..	15,000	15,000	..	15,000	..	15,265	..	21,092	376	19,443	..	19,819	23	855	..	878	41,868	23
MULTAN DIVISION.																						
Montgomery .. .. .	..	..	..	..	..	..	..	..	..	..	1,288	566	4,625	..	5,191	..	..	..	..	35,492	24
Lyallpur	579	..	..	..	..	..	..	..	579	..	2,507	1,415	1,497	..	2,912	..	..	..	..	42,544	25
Jhang	209	..	..	..	..	..	..	..	209	..	231	..	1,963	..	1,963	..	..	..	..	29,364	26
Multan	16	..	..	..	..	..	..	..	15	..	1,309	..	5,227	..	5,227	..	..	..	..	36,665	27
Muzaffargarh .. .. .	..	..	..	..	..	..	..	..	..	..	382	7,813	..	7,813	..	..	..	..	100	22,070	28
Dera Ghazi Khan	243	..	..	6,000	6,000	..	6,000	1,128	7,371	..	7,912	1,540	9,861	258	11,659	100	..	..	100	28,282	29
Total for the year 1940-41.	1,926	..	..	92,751	92,751	4,109	96,860	5,087	1,03,873	11	1,55,559	45,966	1,52,960	258	1,99,184	305	1,515	..	1,820	8,09,692	
Total for the previous year.	2,457	..	280	71,600	71,780	4,992	76,772	2,348	81,567	183	1,55,149	47,888	1,33,310	..	1,81,907	330	2,121	..	1,561	8,18,001		

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, 1941.—CONTINUED.

Serial No.	Name of District Board.	INCOME—CONTINUED.							EXPENDITURE—CONTINUED.										6.—DISTRICT TOTAL WORKS.	Serial No.
		VI.—DISTRICT WORKS.—CONCLUDED.							6.—DISTRICT WORKS.—CONCLUDED.											
		A.—CONTRIBUTIONS—concl.		B.—COMMISSION ON AGENCY WORKS.	C.—MISCELLANEOUS.	D.—LOANS FOR ROADS.	TOTAL VI.—DISTRICT WORKS.	B.—ROADS—concluded.												
		(2) Other contributions.	TOTAL A.—CONTRIBUTIONS.					(2) Unmetalled.					(3) Interest on loans.	TOTAL B.—ROADS.						
								(a) Main Roads.			(b) Other Roads.				Total (2) metalled.					
						(i) Original works.	(ii) Repairs.	Total (a) Main roads.	(i) Original works.	(ii) Repairs.	Total (b) other roads.									
1	2	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
AMBALA DIVISION.																				
1	Hissar .. .. .	..	1,562	..	380	..	1,942	..	1,141	1,141	..	1,468	1,468	2,609	..	3,063	24,177	1	
2	Rohtak .. .. .	..	13,854	..	..	..	13,854	..	526	526	..	902	902	1,428	..	50,122	70,186	2
3	Gurgaon	155	13,610	..	1,397	..	15,007	467	15,643	16,110	..	..	..	16,110	..	37,701	56,298	3
4	Karnal	180	5,120	..	973	..	6,093	16,918	11,899	28,817	..	7,884	7,884	36,701	..	60,798	76,443	4		
5	Ambala	4,937	28,324	..	440	..	28,764	..	15,170	15,170	..	..	..	15,170	..	76,460	92,998	5
6	Simla	296	785	..	..	..	785	..	..	..	..	537	537	537	..	537	2,210	6
JULLUNDUR DIVISION.																				
7	Kangra	1,599	6,896	..	412	..	7,308	1,730	21,850	23,580	..	14,393	14,393	37,973	..	37,973	52,168	7		
8	Hoshiarpur	60	9,424	..	789	..	10,213	1,107	18,936	20,043	..	10,350	10,350	30,393	..	68,287	76,207	8		
9	Jullundur .. .. .	..	30,936	..	280	..	31,216	..	3,853	3,857	..	..	..	3,857	..	84,533	90,854	9
10	Ludhiana .. .. .	..	11,001	..	1,077	..	12,078	..	4,274	4,274	479	..	479	4,753	..	44,966	57,124	10	
11	Ferozepore .. .. .	..	19,989	261	700	..	20,950	..	12,733	12,733	..	9,430	9,430	22,163	..	72,982	90,843	11	
LAHORE DIVISION.																				
12	Lahore .. .. .	..	6,168	..	210	..	6,378	2,032	24,599	26,631	534	20,419	20,953	47,584	..	47,584	62,121	12	
13	Amritsar	2,325	5,642	..	451	..	6,093	5,372	6,491	11,863	1,243	6,102	7,345	19,208	..	91,165	1,05,856	13		
14	Gurdaspur .. .. .	..	5,662	..	96	..	5,758	3,708	21,144	24,852	2,435	15,402	17,837	42,689	..	45,229	63,104	14	
15	Sialkot .. .. .	..	6,646	..	692	..	7,338	10,150	18,000	28,150	8,117	10,779	18,896	47,046	..	61,917	88,243	15	
16	Gujranwala .. .. .	..	6,461	..	37	..	6,498	5,852	16,428	22,280	..	8,981	8,981	31,261	..	39,913	50,279	16	
17	Sheikhupura .. .. .	..	3,330	..	2,725	..	6,055	37	23,708	23,745	..	7,380	7,380	31,125	..	59,723	70,480	17	
RAWALPINDI DIVISION.																				
18	Gujrat .. .. .	..	8,062	..	13,831	..	22,493	..	24,600	24,600	..	..	..	24,600	..	42,980	57,198	18
19	Shahpur	1,972	6,658	..	5,344	..	12,002	3,971	10,954	14,925	..	..	..	14,925	4,828	25,797	41,650	19
20	Jhelum	41,821	45,627	..	609	..	46,236	..	32,358	32,358	..	12,481	12,481	44,839	..	49,727	59,071	20		
21	Rawalpindi .. .. .	..	9,543	..	25,040	..	34,583	..	..	..	..	55,862	55,862	55,862	..	64,715	83,815	21
22	Attock	120	8,604	..	14,815	..	23,419	10,535	18,761	29,296	..	10,599	10,599	39,895	..	40,199	51,906	22		
23	Mianwali .. .. .	..	2,369	..	2,424	..	4,733	1,245	2,356	3,601	67	2,272	2,339	5,940	..	6,831	12,895	23	
MULTAN DIVISION.																				
24	Montgomery .. .. .	..	7,234	..	457	..	7,691	..	20,647	20,647	..	11,378	11,378	32,025	..	92,399	1,10,997	24	
25	Lyallpur .. .. .	..	12,316	101	1,692	..	14,109	..	28,290	28,290	..	..	..	28,290	..	71,791	1,10,294	25
26	Jhang .. .. .	..	5,426	..	19	..	5,445	..	10,582	10,582	..	2,223	2,223	21,805	..	28,226	39,291	26	
27	Multan .. .. .	..	15,585	137	6,661	..	22,383	3,006	26,772	29,778	9,548	27,997	37,545	67,323	..	1,37,885	1,70,781	27	
28	Muzaffargarh .. .. .	..	4,904	..	101	..	5,005	..	16,279	16,279	..	..	..	16,279	..	10,027	30,230	28
29	Dera Ghazi Khan .. .. .	..	13,291	270	184	..	13,745	1,539	17,919	19,458	1,287	8,514	9,801	29,250	..	29,250	38,260	29	
Total for the year 1940-41 ..		53,465	3,15,569	769	81,836	..	3,98,174	67,669	4,34,917	5,02,586	23,710	2,45,353	2,69,063	7,71,649	4,828	14,91,789	19,42,019			
		53,733	3,02,526	1,334	1,05,007	..	4,68,867	71,687	4,70,936	5,42,623	29,924	2,54,741	2,84,665	7,84,355	6,022	15,45,000	19,42,019			

Serial No.		Name of District Board.	INCOME—CONTINUED.					EXPENDITURE—CONTINUED.					Serial No.
1			251	VII.—EXTRAORDINARY INCOME.			256	7.—EXTRAORDINARY EXPENDITURE.				260	
2				A.—SALE OF INVESTMENTS.	B.—LOANS OTHER THAN FOR ROADS.	C.—GRANTS FOR FAMINE RELIEF.		TOTAL VII.—EXTRAORDINARY INCOME.	A.—PURCHASE OF INVESTMENTS.	B.—REPAYMENT OF LOANS.	C.—FAMINE RELIEF.			TOTAL 7.—EXTRAORDINARY EXPENDITURE.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
AMBALA DIVISION.													
1	Hissar	5,36,588	..	..	14,00,000	14,00,000	5,22,598	..	10,000	14,70,724	14,80,724	1
2	Rohtak	7,75,724	..	..	..	..	7,48,342	..	..	..	..	2
3	Gurgaon	7,81,230	..	..	596	596	6,76,968	..	..	736	736	3
4	Karnal	6,00,277	10,000	..	..	10,000	6,01,334	..	..	..	..	4
5	Ambala	5,40,693	..	..	..	..	5,32,500	..	..	..	..	5
6	Simla	83,193	..	..	..	..	81,152	..	..	..	..	6
JULLUNDUR DIVISION.													
7	Kangra	7,15,494	..	500	..	500	7,18,294	..	..	..	..	7
8	Hoshiarpur	9,55,676	..	..	..	..	9,33,220	5,000	..	..	5,000	8
9	Jullundur	7,04,970	..	..	..	..	7,07,898	..	..	..	..	9
10	Ludhiana	6,22,166	..	..	..	..	5,98,874	..	..	..	..	10
11	Ferozepore	8,22,199	..	..	..	..	8,05,880	..	..	..	..	11
LAHORE DIVISION.													
12	Lahore	7,08,205	..	..	..	..	6,94,150	15,000	..	..	15,000	12
13	Amritsar	6,68,754	..	..	..	..	6,85,249	35	..	..	35	13
14	Gurdaspur	6,43,090	..	..	..	..	6,15,936	..	..	..	..	14
15	Sialkot	7,64,742	2,900	..	..	2,900	7,33,552	..	..	..	..	15
16	Gujranwala	5,59,320	..	..	..	..	5,79,927	..	..	..	..	16
17	Sheikhupura	6,30,560	..	..	..	..	6,19,055	..	..	..	..	17
RAWALPINDI DIVISION.													
18	Gujrat	6,32,823	..	..	..	..	5,84,178	..	..	..	..	18
19	Shahpur	9,17,800	..	..	..	..	7,92,476	25,000	25,172	..	50,172	19
20	Jhelum	7,34,074	..	..	..	..	7,04,763	..	..	..	..	20
21	Rawalpindi	7,48,970	..	..	..	..	7,56,192	..	..	..	..	21
22	Attock	6,72,498	..	..	..	..	6,53,682	..	..	..	..	22
23	Mianwali	4,73,799	..	..	..	..	4,71,608	..	..	..	..	23
MULTAN DIVISION.													
24	Montgomery	10,95,787	..	..	..	..	9,99,377	1,00,047	..	..	1,00,047	24
25	Lyalpur	13,93,796	..	..	..	..	12,77,355	..	..	..	..	25
26	Jhang	5,69,115	..	..	..	..	5,58,554	..	..	..	..	26
27	Multan	9,71,837	1,010	..	..	1,010	9,23,744	..	..	..	..	27
28	Muzaffargarh	5,04,428	800	..	..	800	4,84,088	..	..	..	..	28
29	Chakwal	5,98,906	..	..	..	..	5,81,037	..	..	..	..	29
											16,51,714		

Serial No.	Name of District Board.	(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.—STOCKS AND STORES.	C.—ADVANCES AND DEPOSITS.	D.—AGENCY WORKS.	TOTAL VIII.—STENSE ACCOUNTS.	A.—STATIONERY PRINTING.	B.—STOCKS AND STORES.	C.—ADVANCES DEPOSITS.	D.—AGENCY WORKS.	TOTAL S.—SUSPENSE ACCOUNTS.	Serial No.
		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	..	..	..	..	..	..	..	..	..	..	..	..	..	..	83	..	83	..	..	32	..	32	1
2	Rohtak	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
3	Gurgaon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	668	..	668	..	..	60	..	60	3
4	Karnal	..	652	145	30	130	..	235	1,192	..	..	..	..	..	..	450	*1,166	1,908	1,192	..	967	..	2,159	4
5	Ambala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	330	..	330	..	..	8,024	..	8,024	5
6	Simla	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,202	..	6,202	..	..	10,480	..	10,480	6
JULLUNDUR DIVISION.																								
7	Kangra	..	..	..	..	..	..	..	..	..	..	..	..	..	..	869	..	869	..	..	879	..	879	7
8	Hoshiarpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,059	..	5,059	..	..	..	..	..	8
9	Jullundur	..	..	..	..	..	..	64	98	27	4	29	11	233	46,09,333	1,199	46,09,972	1,858	..	5,60,718	1,207	15,64,685	9	
10	Ludhiana	..	..	..	..	..	..	..	..	..	..	..	..	..	..	81,886	..	81,886	..	..	62,556	..	62,556	10
11	Ferozepore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	39,397	5,272	68,299	..	..	41,547	5,031	158,754	11
LAHORE DIVISION.																								
12	Lahore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	-1,273	..	-1,273	..	..	..	..	..	12
13	Amritsar	..	677	..	101	151	44	96	1,069	..	..	..	..	..	..	8,235	..	9,304	819	..	487	..	1,306	13
14	Gurdaspur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,875	..	5,875	..	..	611	..	611	14
15	Sialkot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,617	..	8,617	..	..	17,850	..	17,850	15
16	Gujranwala	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16
17	Sheikhupura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,02,716	..	1,02,716	..	..	95,803	..	95,803	17
RAWALPINDI DIVISION.																								
18	Gujrat	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,460	..	8,460	..	..	3,970	..	3,970	18
19	Shahpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,904	..	1,904	..	..	14	..	14	19
20	Jhelum	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,046	..	4,046	..	..	3,302	..	3,302	20
21	Rawalpindi	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,44,972	..	2,44,972	..	..	2,47,683	..	2,47,683	21
22	Attock	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,350	..	1,350	22
23	Mianwali	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26	50	76	..	..	100	49	149	23
MULTAN DIVISION.																								
24	Montgomery	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,931	..	4,931	893	..	2,136	..	3,029	24
25	Lyallpur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,81,205	..	1,81,205	..	..	1,94,436	..	1,94,436	25
26	Jhang	..	..	..	..	..	..	..	..	..	..	..	..	..	..	-2,424	..	-2,424	..	..	789	..	789	26
27	Multan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	68,752	..	68,752	..	..	88,373	..	88,373	27
28	Muzaffargarh	..	..	..	..	..	..	..	..	..	..	..	..	..	..	58	..	58	..	..	12	..	12	28
29	Dera Ghazi Khan	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,15,792	138,452	1,54,244	..	..	1,15,192	138,039	1,53,231	29
Total for the year 1940-41.		1,329	145	131	281	44	331	2,261	64	98	27	4	29	11	233	14,92,269	46,139	115,53,823	4,762	..	14,57,371	44,326	115,19,537	
Total for the previous year.		1,300	155	140	307	14	299	2,215	12	87	56	1	38	8	392	7,10,775	37,199	7,50,391	5,427	..	6,55,991	35,010	6,90,358	

STATEMENT SHOWING THE INCOME AND EXPENDITURE OF THE DISTRICT BOARDS IN THE PUNJAB DURING THE YEAR ENDING THE THIRTY-FIRST DAY OF MARCH, 1941—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).	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.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
					AMBALA DIVISION.							
1	Hissar	19,36,671	73,659	20,10,330	20,03,354	6,976	†25·6	30,000	20,000	*0 11 0	0 2 9	1
2	Rohtak	7,75,724	48,170	8,23,894	7,48,342	75,552	26·97	..	..	1 1 5	0 5 1	2
3	Gurgaon	7,82,494	1,07,845	8,90,339	6,77,764	2,12,575	78·47	88,900	..	1 3 1	0 7 8	3
4	Karnal	6,12,185	34,893	6,47,078	6,03,493	43,585	14·4	93,475	..	0 12 8	0 4 8	4
5	Ambala	5,41,023	41,583	5,82,606	5,40,524	42,082	15·3	..	..	0 14 5	0 5 0	5
6	Simla	89,395	28,900	1,18,295	91,632	26,663	264·07	..	..	5 13 8	0 2 8	6
					JULLUNDUR DIVISION.							
7	Kangra	7,16,863	40,687	7,57,550	7,19,173	†63,375	37·9	24,998	13,739	\$0 13 0	0 2 10	7
8	Hoshiarpur	9,60,735	1,09,828	10,70,563	9,38,220	1,32,343	20·15	5,000	..	0 13 0	0 3 8	8
9	Jullundur	13,13,841	78,471	13,92,312	12,72,583	1,19,729	30·49	..	..	0 12 2	0 4 11	9
10	Ludhiana	7,04,052	46,313	7,50,365	6,61,430	88,935	32·4	29,700	..	0 15 2	0 5 2	10
11	Ferozepore	8,78,683	99,123	9,77,806	8,64,634	1,13,172	24·41	..	..	0 10 10	0 3 5	11
					LAHORE DIVISION.							
12	Lahore	7,06,932	51,585	7,58,517	7,09,150	49,367	13·9	1,95,000	..	0 13 8	0 5 3	12
13	Amritsar	6,78,058	1,42,856	8,20,914	6,86,590	1,34,324	40·96	..	..	0 13 4	0 4 5	13
14	Gurdaspur	6,48,965	29,813	6,78,778	6,16,547	62,231	18·9	77,700	..	0 11 10	0 4 8	14
15	Sialkot	7,76,259	1,20,236	8,96,495	7,51,402	1,45,093	35·1	17,500	..	0 15 4	0 4 1	15
16	Gujranwala	5,59,320	1,64,451	7,23,771	5,79,927	1,43,844	74·06	1,000	..	0 14 8	0 5 4	16
17	Sheikhupura	7,33,276	1,00,787	8,34,063	7,14,858	1,19,205	35·52	1,10,000	..	1 2 3	0 7 6	17
					RAWALPINDI DIVISION.							
18	Gujrat	6,41,283	63,046	7,04,329	5,88,148	1,16,181	39·15	..	..	0 10 2	0 3 8	18
19	Shahpur	9,19,704	1,48,473	10,68,177	8,42,662	2,25,515	43·3	82,813	77,607	1 0 8	0 6 9	19
20	Jhelum	7,38,120	15,308	7,53,428	7,08,065	45,363	37·54	20,121	..	1 4 10	0 3 3	20
21	Rawalpindi	9,99,042	24,914	10,23,956	10,03,875	14,981	11·70	51,600	..	1 11 2	0 2 5	21
22	Attock	6,72,498	34,932	7,07,430	6,55,032	52,398	26·3	..	..	1 2 1	0 3 0	22
23	Mianwali	4,73,875	46,793	5,20,668	4,71,751	48,917	39·10	18,100	..	1 0 8	0 2 4	23
					MULTAN DIVISION.							
24	Montgomery	11,00,718	3,50,312	14,51,030	10,02,406	4,48,624	75·5	2,12,274	..	1 2 8	0 8 8	24
25	Lyalpur	15,75,001	2,49,317	18,24,318	15,71,838	2,52,480	27·86	3,14,642	..	1 7 9	0 11 7	25
26	Jhang	5,66,691	1,24,221	6,90,912	5,59,343	1,31,569	55·61	30,400	..	0 15 5	0 5 4	26
27	Muz Tan	10,41,599	4,48,304	14,89,903	10,12,117	4,77,786	81·38	2,81,200	..	1 0 7	0 8 10	27
28	Muzaffargarh	5,05,286	43,479	5,48,765	4,84,100	64,665	26·89	1,20,103	..	0 14 8	0 3 10	28
29	Dera Ghazi Khan	7,53,150	1,02,631	8,55,781	7,34,268	1,21,513	55·47	84,400	..	1 11 5	0 4 6	29
	Total for the year 1940-41	2,33,96,343	29,70,930	2,63,67,273	2,28,13,228	‡35,79,043	42	18,88,726	1,11,346	1 1 4	0 5 2	
	<i>Total for the previous year</i>	<i>2,39,19,587</i>	<i>32,30,408</i>	<i>2,71,49,995</i>	<i>2,41,55,416</i>	<i>29,95,062</i>	<i>..</i>	<i>16,04,981</i>	<i>1,67,888</i>	<i>1 2 10</i>	<i>0 4 10</i>	

† in column 283 which includes famine grants. This is on actual District Board income. been arrived at on the District Board balance as per cash book and investments in Central Co-operative Bank, Hissar, viz., Rs. 6,977 plus Rs. 30,000. respectively.

APPENDICES.

APPENDIX I.—Statement showing the financial position of the District Boards in the Punjab for the year 1940-41.

APPENDIX II.—Abstract of Form No. II of the District Board Returns for the year 1940-41 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

LAHORE DIVISION.

Lahore	3,40,966	7,06,932	51,585	7,58,517	7,09,150	49,367	..	-1,273	..	3,27,687	..	25,017	3,51,431	3,55,501
Amritsar	3,12,345	6,78,058	1,42,856	8,20,914	6,86,590	1,34,324	..	9,304	..	3,02,396	..	38,230	3,49,930	3,28,128
Gurdaspur	3,26,618	6,48,965	29,813	6,78,778	6,10,547	62,231	..	5,875	..	2,76,270	..	37,501	3,19,646	3,29,319
Sialkot	3,64,780	7,76,259	1,20,236	8,96,495	7,51,402	1,45,093	2,900	8,617	..	3,07,655	..	43,792	3,62,964	4,13,295
Gujranwala	2,31,003	5,59,320	1,64,451	7,23,771	5,79,927	1,43,844	..	..	..	2,96,685	..	28,013	3,24,698	2,34,622
Sheikhupura	2,95,607	7,33,276	1,00,787	8,34,063	7,14,858	1,19,205	..	1,02,716	..	2,57,101	..	39,145	3,98,962	3,34,314

RAWALPINDI DIVISION.

Gujrat	2,89,747	6,41,283	63,046	7,04,329	5,88,148	1,16,181	..	8,460	..	2,91,518	..	44,579	3,44,557	2,96,726
Shahpur	4,40,311	9,19,704	1,48,473	10,68,177	8,42,662	2,25,515	..	1,904	..	3,97,475	..	47,525	4,46,904	4,72,800
Jhelum	1,38,581	7,38,120	15,308	7,53,428	7,08,065	45,363	..	4,046	..	4,52,695	..	1,20,490	5,77,231	1,60,889
Rawalpindi	1,22,983	9,93,942	24,914	10,18,856	10,03,875	14,981	..	2,44,972	..	5,61,262	..	59,672	8,65,906	1,28,036
Attock	1,84,286	6,72,498	34,932	7,07,430	6,55,032	52,398	..	..	..	4,31,987	..	41,522	4,73,509	1,98,989
Mianwali	1,21,081	4,73,875	46,793	5,20,668	4,71,751	48,917	..	76	..	3,68,656	..	26,765	3,95,497	78,318

MULTAN DIVISION.

Montgomery	4,59,576	11,00,718	3,50,312	14,51,030	10,02,406	4,89,975	..	4,931	..	4,38,557	..	40,492	4,83,980	6,16,738
Lyallpur	7,24,310	15,75,001	2,49,317	18,24,318	15,71,838	2,52,480	..	1,81,205	..	3,75,241	..	1,12,396	6,68,842	9,06,159
Jhang	2,77,433	5,66,691	1,24,221	6,90,912	5,59,343	1,31,569	..	-2,424	..	3,05,561	..	26,744	3,29,881	2,36,810
Multan	5,26,905	10,41,599	4,48,304	14,89,903	10,12,117	4,77,786	1,010	68,752	..	3,54,254	..	33,368	4,57,384	5,84,215
Muzaffargarh	2,47,041	5,05,286	43,479	5,48,765	4,84,100	64,665	800	58	..	2,39,250	6,700	18,046	2,64,854	2,40,432
Dera Ghazi Khan	1,95,904	7,53,150	1,02,631	8,55,781	7,34,268	1,21,513	..	1,54,244	..	3,66,290	..	13,556	5,34,090	2,19,060
TOTAL 1940-41	86,30,159	2,33,96,343	29,95,928	2,63,92,271	2,28,13,228	35,79,043	14,710	15,53,823	..	1,11,10,158	17,753	11,81,961	1,38,78,405	95,17,938

*Includes Rs. 24,998 invested with Central Co-operative Bank, Dharamsala.

APPENDIX II

Abstract of Form No. II of the District Board Returns for the year 1940-41 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	..	70,25,208	Education	..	1,15,05,571
Civil Works	..	10,77,994	Civil Works	..	27,18,203
Other Sources	..	1,52,93,141	Sanitation, Hospital, etc.	..	30,27,231
			Deb and miscellaneous	..	55,62,228
Total Income	..	<u>2,33,96,343</u>	Total Expenditure	..	<u>2,28,13,228</u>

THE STATE OF NEW YORK, SENATE, JANUARY 18, 1891.

