(1) பக்கங்களின் எண்ணிக்கை 74

(2) புதுக்கித் திருப்பிய நாள் 11/89

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

# தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. W. D. துறை

| அரசாணை எண். / மு. கோப்புத் தாள் எண். | 2120 | அச்சகம் / பலவகை |
|---|---|---|

Spare copy

நாள் : 5. 8. 1890

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண, கா-1—18,000—15-5-87.

(Sample).

*Accompaniment to P. W. D. Circular No. VI, Public Works, dated 11th July 1891.*

# FINANCE ACCOUNTS

OF

# THE BUILDINGS ROADS, AND IRRIGATION BRANCHES,

OF

# THE PUBLIC WORKS DEPARTMENT

(Name of Province.)

FOR THE YEAR

B180
2

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(Sample).



Punjab Province.

Buildings and Roads and Irrigation Branches.

2180/3

## Finance Accounts for the year 1887-88.

| Revenue. 1886-87 Actuals. | Revenue. 1887-88. Budget Estimate. | Revenue. 1887-88. Revised Estimate. | Revenue. 1887-88. Actuals. | Reference to Schedule. | Fund and Finance Heads. | Reference to Schedule. | Expenditure. 1887-88. Actuals. | Expenditure. 1887-88. Revised Estimate. | Expenditure. 1887-88. Budget Estimate. | Expenditure. 1886-87 Actuals. |
|---|---|---|---|---|---|---|---|---|---|---|
| R | R | R | R | | IMPERIAL. | | R | R | R | R |
| | | | | | CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS. | | | | | |
| | ... | ... | ... | | Swat River Canal . . . | A | 82,072 | 85,000 | 1,00,000 | |
| | | | | | IRRIGATION—MAJOR WORKS. | | | | | |
| | | | | | *Revenue and Working Expenses.* | | | | | |
| | 66,700 | 1,02,000 | 1,03,257 | | Swat River Canal . . . | | 83,745 | 85,300 | 40,000 | |
| | 11,80,000 | 12,35,000 | 12,61,409 | | Bari Doab „ . . . | | 4,96,645 | 5,21,500 | 4,70,000 | |
| | 6,000 | 1,000 | 256 | | Chenab „ . . . | | 57,331 | 63,200 | 28,000 | |
| | 20,000 | 16,000 | 562 | | Lower Sohag and Para Canal . | | 34,797 | 31,400 | 30,000 | |
| | 11,55,000 | 13,52,000 | 10,83,785 | | Western Jumna Canal . . | | 5,52,777 | 5,41,000 | 5,00,000 | |
| | 50,000 | 1,10,000 | 1,42,761 | | Sidhnai Canal . . . . | | 39,215 | 28,800 | 7,000 | |
| | 6,15,000 | 6,87,000 | 6,98,994 | | Sirhind „ . . . . | | 3,45,374 | 3,30,800 | 3,20,000 | |
| | ... | ... | ... | | Reserve . . . . | | ... | ... | 25,000 | |
| | 30,92,700 | 35,03,000 | 32,91,024 | I | TOTAL IRRIGATION—MAJOR WORKS . . . | A | 16,09,884 | 16,02,000 | 14,20,000 | |
| | | | | | MINOR WORKS AND NAVIGATION. | | | | | |
| | | | | | *Work for which Capital and Revenue Accounts are kept.* | | | | | |
| | | | | | *Capital Outlay.* | | | | | |
| | ... | ... | ... | | Sirhind Canal, Ludhiana Division | | ... | ... | ... | |
| | ... | ... | ... | | Sidhnai „ . . . . | | —60,726 | —24,300 | ... | |
| | ... | ... | ... | | Lower Sohag and Para Canal . | | —1,730 | —2,200 | ... | |
| | ... | ... | ... | | Indus Inundation Canal . . | | —1,072 | ... | ... | |
| | ... | ... | ... | | Madhopur Workshops . . | | —1,744 | —1,400 | ... | |
| | ... | ... | ... | | TOTAL . | A | —65,272 | —27,900 | ... | |
| | | | | | *Deduct*—Credits to Expenditure in England . . . | | 225 | | | |
| | | | | | „ Loss by Exchange . . | | 94 | | | |
| | | | | | Net Capital Outlay . | | —65,591 | —27,900 | ... | |
| | | | | | *Revenue and Working Expenses.* | | | | | |
| | 21,000 | 23,500 | 27,578 | | Upper Sutlej Inundation Canal . | | 1,51,353 | 1,63,322 | 1,14,000 | |
| | 4,000 | 4,000 | 8,048 | | Lower „ „ „ . | | 1,25,048 | 1,22,478 | 1,17,000 | |
| | 76,000 | 76,000 | 80,277 | | Indus Canal . . . . | | 2,99,731 | 3,04,422 | 2,73,000 | |
| | 24,400 | 40,000 | 41,255 | | Shahpur „ . . . . | | 16,398 | 17,378 | 11,000 | |
| | ... | ... | ... | | Reserve . . . . | | ... | ... | 6,000 | |
| | 1,25,400 | 1,43,500 | 1,57,158 | I | TOTAL . | A | 5,92,530 | 6,07,600 | 5,21,000 | |
| | | | | | *Works for which only Revenue Accounts are kept.* | | | | | |
| | 1,600 | 1,500 | 1,596 | I | Muzaffargarh Canal . . . | A | 61,355 | 58,000 | 84,000 | |
| | | | | | AGRICULTURAL WORKS. | | | | | |
| | | | | | *Works for which Capital and Revenue Accounts are not kept.* | | | | | |
| | ... | ... | ... | | Muzaffargarh Embankment . | A | 27,370 | 29,600 | 46,000 | |
| | 1,27,000 | 1,45,000 | 1,58,754 | | TOTAL MINOR WORKS & NAVIGATION . . . . | | 6,15,664 | 6,67,300 | 6,51,000 | |
| | | | | | MILITARY WORKS. | | | | | |
| | | | | | Original Works . . . | B | 1,40,246 | 1,39,300 | 94,000 | |
| | | | | | Repairs . . . . | B | 78,514 | 82,000 | 82,000 | |
| | | | | | Establishment . . . . | C | 48,932 | 50,900 | 40,500 | |
| | | | | | Tools and Plant . . . . | D | 3,191 | 3,200 | 2,500 | |
| | | | | | Barrack Department . . . | E | 8,458 | 6,000 | 6,000 | |
| | 7,000 | 6,000 | 5,298 | II | TOTAL MILITARY WORKS . | | 2,79,341 | 2,81,400 | 2,25,000 | |
| | 32,26,700 | 36,54,000 | 34,55,076 | | Carried over . | | 25,86,961 | 26,35,700 | 23,96,000 | |

* The actuals of the previous year should be entered in red ink.

Buildings and Roads and Irrigation Branches.

Punjab Province.

## Finance Accounts for the year 1887-88.—*continued.*

| Revenue. 1886-87. Actuals. | Revenue. 1887-88. Budget Estimate. | Revenue. 1887-88. Revised Estimate. | Revenue. 1887-88. Actuals. | Reference to Schedule. | Fund and Finance Heads. | Reference to Schedule. | Expenditure. 1887-88. Actuals. | Expenditure. 1887-88. Revised Estimate. | Expenditure. 1887-88. Budget Estimate. | Expenditure. 1886-87. Actuals. |
|---|---|---|---|---|---|---|---|---|---|---|
| R | R | R | R | | | | R | R | R | R |
| | 32,26,700 | 36,54,000 | 34,55,076 | | Brought forward | | 25,86,961 | 26,35,700 | 23,96,000 | |
| | | | | | IMPERIAL—*contd.* | | | | | |
| | | | | | CIVIL WORKS. | | | | | |
| | | | | | Original Works | B | 14,64,201 | 14,60,200 | 13,25,000 | |
| | | | | | Repairs | B | 18,506 | 21,000 | 22,000 | |
| | | | | | Establishment | C | 3,18,136 | 3,12,900 | 2,98,500 | |
| | | | | | Tools and Plant | D | 466 | 600 | 600 | |
| | | | | | Suspense | G | —29,872 | ... | ... | |
| | ... | ... | ... | | TOTAL | | 17,71,437 | 17,94,700 | 16,46,100 | |
| | | | | | *Deduct*—Expenditure in England | | 3,595 | 4,600 | ... | |
| | ... | ... | ... | | " Loss by Exchange | | 1,511 | 1,700 | ... | |
| | ... | ... | ... | ... | NET OUTLAY ON CIVIL WORKS | | 17,66,331 | 17,89,000 | 16,46,100 | |
| | ... | ... | ... | | SPECIAL DEFENCE WORKS. | | | | | |
| | | | | | *Nil* | F | ... | ... | ... | |
| | 32,26,700 | 36,54,000 | 34,55,076 | ... | TOTAL IMPERIAL—REVENUE AND EXPENDITURE | | 43,53,292 | 44,24,700 | 40,42,100 | |
| | | | | | CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE. | | | | | |
| | | | | | *Irrigation.* | | | | | |
| | | | | | Bari-Doab Canal | | 17,096 | 20,300 | 90,000 | |
| | | | | | Western Jumna Canal | | 2,78,741 | 2,82,200 | 4,20,000 | |
| | | | | | Sirhind Canal | | 7,50,686 | 8,38,600 | 7,40,000 | |
| | | | | | Lower Sohag and Para Canal | | 66,939 | 70,400 | 70,000 | |
| | | | | | Sidhnai Canal | | 73,160 | 97,000 | 1,02,000 | |
| | | | | | Chenab " | | 7,73,057 | 7,43,500 | 6,30,000 | |
| | ... | ... | ... | | TOTAL | B | 19,59,679 | 20,52,000 | 20,52,000 | |
| | ... | ... | ... | | *Deduct*—Outlay in England | | 869 | ... | ... | |
| | ... | ... | ... | ... | NET OUTLAY—IRRIGATION | | 19,58,810 | 20,52,000 | 20,52,000 | |
| | ... | ... | ... | ... | TOTAL CAPITAL OUTLAY ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE | | (a) 19,58,810 | 20,52,000 | 20,52,000 | |
| | | | | | PROVINCIAL. | | | | | |
| | | | | | MINOR WORKS AND NAVIGATION. | | | | | |
| | | | | | *Works for which Capital and Revenue Accounts are not kept.* | | | | | |
| | | | | | Bukhur Canal Survey | | 3,086 | 4,500 | ... | |
| | | | | | Rer Escape, Western Jumna Canal | | 4,843 | 6,247 | ... | |
| | | | | | Chiniot Canal Survey | | 4,695 | 7,000 | ... | |
| | | | | | Jhelum " | | 6,292 | 12,003 | ... | |
| | | | | | Raniwah and other Canal Surveys | | 3,765 | 1,336 | ... | |
| | | | | | TOTAL MINOR WORKS AND NAVIGATION | B | 23,521 | 31,086 | ... | |
| | | | | | Carried over | | 23,521 | 31,086 | ... | |

(a) Includes R365 on account of loss by Exchange.



Buildings and Roads and Irrigation Branches.

Punjab Province.

2/22/H

## Finance Accounts for the year 1887-88.—*concluded.*

| Revenue. 1886-87. Actuals. | Revenue. 1887-88. Budget Estimate. | Revenue. 1887-88. Revised Estimate. | Revenue. 1887-88. Actuals. | Reference to Schedule. | Fund and Finance Heads. | Reference to Schedule. | Expenditure. 1887-88. Actuals. | Expenditure. 1887-88. Revised Estimate. | Expenditure. 1887-88. Budget Estimate. | Expenditure. 1886-87. Actuals. |
|---|---|---|---|---|---|---|---|---|---|---|
| R | R | R | R | | | | R | R | R | R |
| | | | | | Brought forward | | 23,521 | 31,086 | ... | |
| | | | | | PROVINCIAL—*contd.* | | | | | |
| | | | | | CIVIL WORKS. | | | | | |
| | | | | | Original Works | B | 6,90,812 | 7,82,231 | 7,36,400 | |
| | | | | | Repairs | B | 11,90,393 | 12,06,274 | 12,50,000 | |
| | | | | | Establishment | C | 4,36,910 | 5,25,995 | 5,84,600 | |
| | | | | | Tools and Plant | D | 10,399 | 13,500 | 17,000 | |
| | | | | | Suspense | G | —11,071 | ... | ... | |
| | 44,000 | 55,000 | 47,360 | II | TOTAL CIVIL WORKS | | 23,16,543 | 25,28,000 | 25,88,000 | |
| | 44,000 | 55,000 | 47,360 | ... | TOTAL PROVINCIAL—REVENUE AND EXPENDITURE | | 23,40,064 | 25,59,086 | 25,88,000 | |
| | | | | | INCORPORATED LOCAL. | | | | | |
| | | | | | CIVIL WORKS. | | | | | |
| | | | | | Original Works | B | 3,31,447 | 4,61,750 | 4,58,048 | |
| | | | | | Repairs | B | 5,30,975 | 5,51,800 | 5,42,594 | |
| | | | | | Establishment | C | 94,539 | 1,04,650 | 1,08,338 | |
| | | | | | Tools and Plant | D | 1,925 | 1,800 | 2,020 | |
| | ... | ... | 307 | II | TOTAL INCORPORATED LOCAL FUNDS—REVENUE AND EXPENDITURE | | 9,58,886 | 11,20,000 | 11,11,000 | |
| | | | | | EXCLUDED LOCAL. | | | | | |
| | | | | | *Municipal Funds.* | | | | | |
| | | | | | CIVIL WORKS. | | | | | |
| | | | | | Original Works | B | 4,33,721 | ... | 6,33,106 | |
| | | | | | Repairs | B | 3,03,522 | ... | 3,83,254 | |
| | | | | | Establishment | C | 27,522 | ... | 32,990 | |
| | | | | | Tools and Plant | D | 1,153 | ... | 1,570 | |
| | ... | ... | ... | | TOTAL EXCLUDED LOCAL FUNDS | | 7,65,918 | ... | 10,50,920 | |
| | | | | | CONTRIBUTIONS. | | | | | |
| | | | | | IRRIGATION—MAJOR WORKS. | | | | | |
| | | | | | *Revenue and Working Expenses.* | | | | | |
| | ... | 17,000 | 16,266 | | Sirhind Canal | A | 1,87,637 | 1,85,000 | 90,000 | |
| | | | | | *Capital Outlay.* | | | | | |
| | ... | ... | ... | | Sirhind Canal | A | 3,87,613 | 4,55,900 | 7,14,000 | |
| | ... | 17,000 | 16,266 | I | TOTAL IRRIGATION—MAJOR WORKS | | 5,75,250 | 6,40,900 | 8,04,000 | |
| | | | | | MINOR WORKS & NAVIGATION. | | | | | |
| | | | | | *From Zarinaga Funds.* | | | | | |
| | | | | | *Revenue and Working Expenses.* | | | | | |
| | ... | ... | ... | | Lower Sutlej and Chenab Inundation Canal | | 67,676 | ... | ... | |
| | ... | ... | ... | | Muzaffargarh Canal | | 12,591 | ... | ... | |
| | ... | ... | ... | | TOTAL MINOR WORKS & NAVIGATION | A | 80,267 | ... | ... | |
| | ... | 17,000 | 16,266 | | TOTAL CONTRIBUTIONS—IRRIGATION BRANCH | | 6,55,517 | 6,40,900 | 8,04,000 | |
| | | | | | CIVIL WORKS. | | | | | |
| | | | | | Original Works | B | 2,37,928 | 2,00,000 | 1,00,000 | |
| | | | | | Repairs | B | 789 | ... | ... | |
| | | | | | Establishment | C | 1,089 | ... | ... | |
| | | | | | Tools and Plant | D | ... | ... | ... | |
| | ... | ... | ... | | TOTAL CONTRIBUTIONS—BUILDINGS AND ROADS BRANCH | | 2,39,806 | 2,00,000 | 1,00,000 | |

C. D.,

*Lahore, dated* _____.

*Examiner of P. W. Accounts, Punjab.*

SCHEDULE

Detailed Account

*Finance Accounts*

| Heads. | Actual | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Water-rates. | Owner's rates. | Sale of water. | Water-supply of towns. | Plantations. | Other canal produce. | Water-power. | Navigation. | Rent of buildings. |
| IMPERIAL. | | | | | | | | | |
| XXIX.—Major Works, Direct Receipts. | *R* | *R* | *R* | *R* | *R* | *R* | *R* | *R* | *R* |
| Swat River Canal | 1,01,066 | ... | 124 | ... | 2 | ... | 1,392 | ... | 485 |
| Bari Doab " | 11,27,719 | ... | 15,072 | ... | 14,269 | 10,626 | 84,681 | ... | 1,267 |
| Chenab Canal | ... | ... | ... | ... | ... | ... | ... | ... | 201 |
| Lower Sohag and Para Canal | ... | ... | ... | ... | ... | 127 | ... | ... | 100 |
| Western Jumna Canal | 9,89,743 | ... | 4,088 | 725 | 23,433 | 3,627 | 17,343 | 39,474 | 1,353 |
| Sidhnai Canal | 1,42,260 | ... | 33 | ... | ... | ... | ... | ... | 57 |
| Sirhind " | 6,44,459 | ... | 3,625 | ... | 1,899 | 4,119 | 31,923 | 9,134 | 2,340 |
| Total | 30,05,247 | ... | 22,942 | 725 | 39,603 | 18,499 | 1,35,339 | 48,608 | 5,883 |
| *Contributions.* | | | | | | | | | |
| Sirhind Canal | ... | ... | 6 | ... | 2,120 | 2,643 | 5,875 | 2,970 | 2,267 |
| IMPERIAL. | | | | | | | | | |
| XXX.—Minor Works and Navigation. | | | | | | | | | |
| *Works for which Capital and Revenue Accounts are kept.* | | | | | | | | | |
| Upper Sutlej Inundation Canals | 13,389 | ... | ... | ... | 902 | 2,639 | ... | ... | 162 |
| Lower Sutlej Inundation " | 173 | ... | ... | ... | 5,603 | 335 | ... | ... | 30 |
| Indus Inundation Canals | ... | ... | 4 | ... | 873 | 25,131 | ... | 2 | 201 |
| Shahpur Canal | 40,581 | ... | ... | ... | ... | 674 | ... | ... | ... |
| Total | 54,143 | ... | 4 | ... | 7,378 | 28,779 | ... | 2 | 393 |
| *Works for which only Revenue Accounts are kept.* | | | | | | | | | |
| Muzaffargarh Canal | ... | ... | ... | ... | ... | ... | ... | ... | .. |
| GRAND TOTAL | 30,59,390 | ... | 22,952 | 725 | 49,101 | 49,921 | 1,41,214 | 51,580 | 8,543 |

(a) Inclusive of
(b) Exclusive of R67,676, con
(c) Inclusive of R52,007,
(d) Exclusive of R12,591,

*Lahore, dated*_____



I.

of Revenue.

*for the year 1887-88.*

| Receipts. | | | | | | | Revised Estimate. | Budget Estimate. |
|---|---|---|---|---|---|---|---|---|
| Fines. | Miscellaneous. | Total. | | | | | | |
| *R* | *R* | *R* | | | | | *R* | *R* |
| 12 | 176 | 1,03,257 | | | | | 1,02,000 | 66,700 |
| 5,128 | 2,647 | 12,61,409 | | | | | 12,35,000 | 11,80,000 |
| 13 | 42 | 256 | | | | | 1,000 | 6,000 |
| ... | 255 | 562 | | | | | 16,000 | 20,000 |
| 2,524 | 1,475 | 10,83,785 | | | | | 13,52,000 | 11,55,000 |
| 407 | 4 | 1,42,761 | | | | | 1,10,000 | 50,000 |
| 607 | 888 | 6,98,994 | | | | | 6,87,000 | 6,15,000 |
| 8,691 | 5,487 | 32,91,024 | | | | | 35,03,000 | 30,92,700 |
| 33 | 352 | 16,266 | (a) | 17,000 | (a) | ... | | |
| 182 | 10,304 | 27,578 | | | | | 23,500 | 21,000 |
| 1,658 | (b) 249 | 8,048 | | | | | 4,000 | 4,000 |
| 1,743 | (c) 52,323 | 80,277 | | | | | 76,000 | 76,000 |
| ... | ... | 41,255 | | | | | 40,000 | 24,400 |
| 3,583 | 62,876 | 1,57,158 | | | | | 1,43,500 | 1,25,400 |
| 1,551 | (d) 45 | 1,596 | | | | | 1,500 | 1,600 |
| 13,858 | 68,760 | 34,66,044 | | | | | 36,65,000 | 32,19,700 |

owner's rates.
tribution from Zarinaga Fund.
silt clearance rate.
contribution from Zarinaga Fund.

C. D.,
*Examiner of P. W. Accounts, Punjab.*

Buildings and Roads Branch.

# SCHEDULE

## Detailed Account

*Finance Accounts*

| Heads. | 1 Rents of buildings. | 2 Sales of buildings. | 3 Sales of barrack furniture. | 4 Sales of tools and Plant. | 5 Sales of produce. | 6 Sales of old materials. |
|---|---|---|---|---|---|---|
| | R | R | R | R | R | R |
| IMPERIAL. | | | | | | |
| XXXI.—Military Works— | | | | | | |
| Budget Estimate | } | | | | | |
| Revised " | | | | | | |
| Actuals | | | | | | No |
| | 4,621 | ... | 98 | ... | 513 | 50 |
| XXXII.—Civil Works— | | | | | | |
| Budget Estimate | ... | ... | ... | ... | ... | ... |
| Revised " | ... | ... | ... | ... | ... | ... |
| Actuals | ... | ... | ... | ... | ... | ... |
| PROVINCIAL. | | | | | | |
| XXXII.—Civil Works— | | | | | | |
| Budget Estimate | 14,000 | ... | ... | 1,500 | 10,000 | 3,000 |
| Revised | 16,500 | 8,000 | ... | 1,500 | 19,000 | 4,500 |
| Actuals | 14,652 | ... | ... | 914 | 21,402 | 6,350 |
| XXXII.—Incorporated Local Funds— | | | | | | |
| Budget Estimate | ... | ... | ... | ... | ... | ... |
| Revised " | ... | ... | ... | ... | ... | ... |
| Actuals | ... | ... | ... | ... | ... | ... |
| Excluded Local Funds— | | | | | | |
| (*Municipal*) | | | | | | 48 |
| Budget Estimate | ... | ... | ... | ... | ... | ... |
| Revised " | ... | ... | ... | ... | ... | ... |
| Actuals | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... |

*Lahore, dated* _____



II.

Punjab Province.

9/120
6

## of Revenue.

*for the year 1887-88.*

| 7 Value of materials received from old buildings. | 8 Recoveries of deferred fees from Students of the Royal Civil Engineering College. | 9 Receipts from self-supporting Workshops. Interest on Capital. | 9 Net Profits. | 10 Receipts from Roorkee College. Fees, rents and other receipts from Students. | 10 Receipts from Printing Press and Book Department. | 11 Tolls on roads. | 12 Ferry receipts. | 13 Unclaimed deposits. | 14 Fines, refunds and miscellaneous. | 15 Total. | 16 Realized in Public Works Department. | 17 Realized in Civil and Military Departments. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R | R | R | R | R | R | R | R | R | R | R | R | R |
| details. | | | | | | | | | | { 7,000<br>{ 6,000 | 2,000<br>1,000 | 5,000<br>5,000 |
| 16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,298 | 659 | 4,639 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2,000 | 2,500 | ... | ... | ... | ... | ... | ... | ... | 2,000 | 44,000 | 38,000 | 6,000 |
| 1,000 | 1,000 | ... | ... | ... | ... | ... | 500 | 500 | 2,500 | 55,000 | 49,000 | 6,000 |
| 2,153 | 150 | ... | ... | ... | ... | ... | ... | 150 | 1,589 | 47,360 | 42,583 | 4,777 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 259 | 307 | 307 | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

C. D.,
*Examiner of P. W. Accounts, Punjab.*

SCHEDULE

## Detailed Account

*Finance Accounts*

| Heads. | New Works. | Maintenance and Repairs. | Establishment. | Tools and Plant. | Profit and Loss. |
|---|---|---|---|---|---|
| | R | R | R | R | R |
| IMPERIAL. | | | | | |
| FAMINE RELIEF AND INSURANCE. | | | | | |
| 35.—Construction of Protective Irrigation Works. | | | | | |
| Swat River Canal | 65,823 | ... | 15,063 | 1,027 | ... |
| IRRIGATION. | | | | | |
| 42.—Major Works (Working Expenses.) | | | | | |
| Swat River Canal | 2,200 | 36,191 | 45,217 | 137 | ... |
| Bari Doab Canal | 25,889 | 2,12,740 | 2,43,442 | 12,846 | ... |
| Western Jumna Canal | 64,504 | 2,15,117 | 2,59,731 | 6,173 | 312 |
| Sirhind Canal | 31,374 | 1,80,771 | 1,20,004 | 3,781 | ... |
| Lower Sohag and Para Canal | ... | 18,815 | 15,980 | 2 | ... |
| Sidhnai Canal | 575 | 24,881 | 12,817 | 942 | ... |
| Chenab Canal | ... | 38,407 | 18,645 | 279 | ... |
| Reserve | ... | ... | ... | ... | ... |
| CONTRIBUTIONS. | | | | | |
| Sirhind Canal | 1,24,542 | 7,35,922 | 7,15,916 | 24,160 | 312 |
| Total | 40,178 | 1,02,872 | 43,302 | 1,165 | ... |
| Total | 1,64,720 | 8,38,794 | 7,59,218 | 25,325 | 312 |
| IMPERIAL. | | | | | |
| 43.—Minor Works and Navigation. | | | | | |
| *Works for which Capital and Revenue Accounts are kept.* | | | | | |
| *Capital.* | | | | | |
| Sirhind Canal, Ludiana Division | ... | ... | ... | ... | ... |
| Sidhnai Canal | —60,726 | ... | ... | ... | ... |
| Lower Sohag and Para Canal | —1,730 | ... | ... | ... | ... |
| Indus Inundation Canals | ... | ... | ... | ... | ... |
| Madhopur Workshops | ... | ... | ... | ... | ... |
| *Revenue.* | | | | | |
| Total | —62,456 | ... | ... | 1,205 | ... |
| Upper Sutlej Inundation Canals | 702 | 92,279 | 57,030 | 954 | ... |
| Lower Sutlej and Chenab Inundation Canals | 12,014 | 10,504 | 1,01,299 | 2,343 | ... |
| Indus Inundation Canals | 1,10,819 | 1,02,307 | 84,231 | 1 | ... |
| Shahpur Canals | 3,435 | 11,000 | 1,902 | ... | ... |
| Reserve | ... | ... | ... | 4,595 | ... |
| Total | 1,26,970 | 2,16,090 | 2,44,522 | 1,440 | ... |
| *Works for which only Revenue Accounts are kept.* | | | | | |
| Muzaffagarh Canal | 1,546 | 13,775 | 44,564 | ... | ... |
| PROVINCIAL. | | | | | |
| *Works for which Capital and Revenue Accounts are not kept.* | | | | | |
| Bukhur Canal Survey | ... | ... | 3,986 | ... | ... |
| Rer Escape, Western Jumna Canal | ... | ... | ... | ... | ... |
| Chiniot Canal Survey | 4,843 | ... | 3,746 | 228 | ... |
| Jhelum ,, ,, | 210 | ... | 3,935 | 2,145 | ... |
| Raniwah and other Canal Surveys | 206 | ... | 2,618 | ... | ... |
| | 1,087 | ... | | | ... |
| Total | 6,346 | ... | 14,285 | 2,373 | ... |
| IMPERIAL. | | | | | |
| *Agricultural Works.* | | | | | |
| *Works for which Capital and Revenue Accounts are not kept.* | | | | | |
| Muzaffargarh Embankments | 20,665 | 1,339 | 5,063 | 303 | ... |
| 49.—Irrigation Works. | | | | | |
| *Capital Expenditure on Public Works (not charged against Revenue.)* | | | | | |
| Bari Doab Canal | 15,598 | ... | 2,655 | 43 | ... |
| Western Jumna Canal | 2,28,227 | ... | 53,647 | 518 | ... |
| Sirhind Canal | 7,28,991 | ... | 1,50,370 | 54,562 | ... |
| Lower Sohag and Para Canal | 54,720 | ... | 12,572 | 4 | ... |
| Sidhnai Canal | 63,732 | ... | 12,912 | 430 | ... |
| Chenab Canal | 6,64,482 | ... | 1,13,249 | 13,455 | ... |
| Total | 17,55,740 | ... | 3,45,405 | 46,292 | ... |
| CONTRIBUTIONS. | | | | | |
| *From Native States.* | | | | | |
| Sirhind Canal | 3,29,318 | ... | 1,02,924 | 27,104 | ... |
| *From Zarinaga Fund.* | | | | | |
| and Chenab Inundation Canals | 3,541 | 64,135 | ... | ... | ... |
| Canals | 658 | 11,933 | ... | ... | ... |
| Total | 4,199 | 76,068 | ... | ... | ... |
| Grand Total | 24,12,871 | 11,46,066 | 15,31,044 A(a) | 31,433 A(b) | 312 |
| ...er details per Schedules | | | | | |

(a) Includes R4,000 on account of refund of owners' rates.
(b) Exclusive of R2,486 ,, ,, ,, ,,



A.

## of Expenditure.

*for the year 1887-88.*

| Refunds of Revenue. | Suspense Account. | Total. | Less Receipts on Capital Account. | Net Expenditure of the year. | Less Expenditure in England. | Less Loss by Exchange. | Net Outlay in India. | Revised Estimate. | Grant as per Budget Orders. |
|---|---|---|---|---|---|---|---|---|---|
| R | R | R | R | R | R | R | R | R | R |
| ... | —729 | 82,084 | 12 | 82,072 | ... | ... | 82,072 | 85,000 | 1,00,000 |
| ... | ... | 83,745 | ... | 83,745 | ... | ... | 83,745 | 85,300 | 40,000 |
| 1,728 | ... | 4,90,645 | ... | 4,90,645 | ... | ... | 4,90,645 | 5,21,500 | 4,70,000 |
| (b)6,950 | ... | 5,52,777 | ... | 5,52,777 | ... | ... | 5,52,777 | (a) 5,41,000 | 5,00,000 |
| 354 | ... | 3,45,374 | ... | 3,45,374 | ... | ... | 3,45,374 | 3,30,000 | 3,20,000 |
| ... | ... | 34,797 | ... | 34,797 | ... | ... | 34,797 | 31,400 | 30,000 |
| ... | ... | 39,215 | ... | 39,215 | ... | ... | 39,215 | 28,800 | 7,000 |
| ... | ... | 57,331 | ... | 57,331 | ... | ... | 57,331 | 63,200 | 28,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 25,000 |
| 9,032 | ... | 16,09,884 | ... | 16,09,884 | ... | ... | 16,09,884 | 16,02,000 | 14,20,000 |
| 120 | ... | 1,87,637 | ... | 1,87,637 | ... | ... | 1,87,637 | 1,85,000 | 90,000 |
| 9,152 | ... | 17,97,521 | ... | 17,97,521 | ... | ... | 17,97,521 | 17,87,000 | 15,10,000 |
| ... | ... | ... | ... | ... | 225 | 94 | —319 | ... | ... |
| ... | ... | —60,726 | ... | —60,726 | ... | ... | —60,726 | —24,300 | ... |
| ... | ... | —1,730 | ... | —1,730 | ... | ... | —1,730 | —2,200 | ... |
| ... | —1,072 | —1,072 | ... | —1,072 | ... | ... | —1,072 | ... | ... |
| ... | ... | ... | 1,744 | —1,744 | ... | ... | —1,744 | —1,400 | ... |
| ... | —1,072 | —63,528 | 1,744 | —65,272 | 225 | 94 | —65,891 | —27,900 | ... |
| 47 | ... | 1,51,353 | ... | 1,51,353 | ... | ... | 1,51,353 | 1,63,322 | 1,14,000 |
| 277 | ... | 1,25,048 | ... | 1,25,048 | ... | ... | 1,25,048 | 1,22,478 | 1,17,000 |
| 29 | ... | 2,99,731 | ... | 2,99,731 | ... | ... | 2,99,731 | 3,04,422 | 2,73,000 |
| ... | ... | 16,398 | ... | 16,398 | ... | ... | 16,398 | 17,378 | 11,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 6,000 |
| 353 | ... | 5,92,530 | ... | 5,92,530 | ... | ... | 5,92,530 | 6,07,600 | 5,21,000 |
| 15 | 15 | 61,355 | ... | 61,355 | ... | ... | 61,355 | 58,000 | 84,000 |
| ... | ... | 3,986 | ... | 3,986 | ... | ... | 3,986 | 4,500 | ... |
| ... | ... | 4,843 | ... | 4,843 | ... | ... | 4,843 | 6,247 | ... |
| ... | 511 | 4,695 | ... | 4,695 | ... | ... | 4,695 | 7,000 | ... |
| ... | 6 | 6,292 | ... | 6,292 | ... | ... | 6,292 | 12,003 | ... |
| ... | ... | 3,705 | ... | 3,705 | ... | ... | 3,705 | 1,336 | ... |
| ... | 517 | 23,521 | ... | 23,521 | ... | ... | 23,521 | 31,080 | ... |
| ... | ... | 27,370 | ... | 27,370 | ... | ... | 27,370 | 29,600 | 46,000 |
| ... | 1,200 | 17,096 | ... | 17,096 | 323 | ... | 16,773 | 20,300 | 90,000 |
| ... | 3,671 | 2,78,741 | ... | 2,78,741 | ... | ... | 2,78,741 | 2,82,200 | 4,20,000 |
| ... | 73,998 | 7,50,801 | 115 | 7,50,686 | 546 | ... | 7,50,140 | 8,38,600 | 7,40,000 |
| ... | 357 | 66,939 | ... | 66,939 | ... | ... | 66,939 | 70,400 | 70,000 |
| ... | 3,904 | 73,160 | ... | 73,160 | ... | ... | 73,160 | 97,000 | 1,02,000 |
| ... | 17,443 | 7,73,543 | 486 | 7,73,057 | ... | ... | 7,73,057 | 7,43,500 | 6,30,000 |
| ... | 1,00,573 | 19,60,280 | 601 | 19,59,679 | 869 | ... | 19,58,810 | 20,52,000 | 20,52,000 |
| ... | 17,475 | 3,87,663 | 50 | 3,87,613 | ... | ... | 3,87,613 | 4,55,900 | 7,14,000 |
| ... | ... | 67,676 | ... | 67,676 | ... | ... | 67,676 | ... | ... |
| ... | ... | 12,591 | ... | 12,591 | ... | ... | 12,591 | ... | ... |
| | ... | 80,267 | ... | 80,267 | ... | ... | 80,267 | ... | ... |
| 9,520 | 1,19,317* | 49,49,063 | 2,407 | 49,46,656 | 1,094 | 94 | 49,45,468 | 50,78,286 | 50,27,000 |

* Amount of suspense R 1,19,317
Deduct contributions by Native States for Sirhind Canal ,, 17,475
Net as per schedule L R 1,01,842

C. D.,
*Examiner, P. W. Accounts, Punjab.*

Irrigation Branch. Punjab Province.

## SCHEDULE A (*a*).

## Detail of Charges for Establishment.

*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. Amount. | Actuals. Total. | Revised Estimate. (*a*) | Budget Estimate. | Remarks. |
|---|---|---|---|---|---|
| | *R* | *R* | *R* | *R* | |
| DIRECTION. | | | | | |
| *Chief Engineer.* | | | | | |
| Chief Engineer and Assistant | 38,609 | | | | |
| Office | 22,684 | | | | |
| Petty | ... | | | 68,000 | |
| Travelling Allowances | 5,255 | | | | |
| Contingencies | 6,898 | | | | |
| | | 73,446 | | | Included in the provision of R1,62,500 and R76,100 shown under Executive. |
| *Superintending Engineers.* | | | | | |
| Superintending Engineer and Assistants | 80,554 | | | | |
| Upper Subordinates | ... | | | | |
| Lower ditto | 30,718 | | | 1,14,000 | |
| Office | ... | | | | |
| Petty | 5,213 | | | | |
| Travelling Allowances | 6,625 | | | | |
| Contingencies | | 1,23,110 | | | Included in the provision under Executive. |
| ACCOUNTS. | | | | | |
| Examiner, Deputy and Assistant Examiners | 20,173 | | | | |
| Accountants | 20,717 | | | | |
| Office | 14,252 | | | 56,000 | |
| Travelling Allowances | 1,371 | | | | |
| Contingencies | 1,516 | | | | Included in the provision entered under Executive. |
| Share of charges of Public Work Press | | 58,029 | | | Exclusive of R533 charged to Contribution Works. |
| | ... | 8,774 | | | Provision of R7,000 included in Contingencies. |
| EXECUTIVE. | | | | | |
| Engineers | 3,70,941 | | | | |
| Upper Subordinates | 97,309 | | | | |
| Lower ditto | 83,355 | | | | |
| Petty | 70,899 | | | 7,53,346 | |
| Accounts | 23,416 | | | | |
| Office | 1,00,161 | | | | |
| Travelling Allowances | 1,23,433 | | | | |
| Contingencies | 33,311 | | | 1,62,500 | |
| | | | | 70,100 | |
| | | 9,02,825 | | | |
| MEDICAL. | | | | | |
| Surgeon, Assistant Surgeon and Hospital Assistants | 8,364 | | | | |
| Travelling Allowances | 2,322 | | | 8,336 | |
| Contingencies | 2,947 | | | | Included in the provision entered under Executive. |
| | | 13,633 | | | |
| Carried over | ... | 11,79,817 | | 12,32,282 | |

(*a*) Details to be given when available.



Irrigation Branch. Punjab Province.

2/120/8

## SCHEDULE A (*a*)—*concluded.*

## Detail of Charges for Establishment—*concluded.*

*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. Amount. | Actuals. Total. | Revised Estimate. (*a*) | Budget Estimate. | Remarks. |
|---|---|---|---|---|---|
| | *R* | *R* | *R* | *R* | |
| Brought forward | ... | 11,79,817 | | 12,32,282 | |
| REVENUE. | | | | | |
| Revenue Superintendent, Deputy Collectors, Peons, Amins, Chowkidars and inferior Servants | 1,39,309 | | | | |
| Travelling Allowances | 36,746 | | | 2,04,638 | Included in the provision under Executive. |
| Contingencies | 19,080 | | | | |
| Fees and Allowances for collection of Revenue | 1,20,556 | | | | |
| | | 3,15,691 | | 1,05,100 | |
| NAVIGATION. | | | | | |
| Traffic Manager and Assistant | 324 | | | | |
| Toll Collectors and other Establishment | ... | | | 11,900 | |
| | | 324 | | | |
| PLANTATIONS. | | | | | |
| Foresters, Gardeners, &c. | ... | | | | |
| Travelling Allowances | ... | | | | |
| | | ... | | ... | |
| SPECIAL SURVEY. | | | | | |
| Engineers | 7,188 | | | | |
| Upper Subordinates | 548 | | | | |
| Lower ditto | 2,813 | | | | |
| Petty | 2,888 | | | | |
| Office | 347 | | | | |
| Travelling Allowances | 2,336 | | | | |
| Contingencies | 611 | | | | |
| | | 16,731 | | | |
| SPECIAL FIELD SURVEY | 523 | 523 | | | |
| LEAVE AND PENSION ALLOWANCES— | | | | | |
| Debitable to Native States on account of the Sirhind Canal | 17,958 | | | | |
| | | 17,958 | | 20,500 | |
| TOTAL | ... | 15,31,044 | 15,38,471 | 15,74,500 | |

(*a*) Details to be given when available.

C. D.,

*Lahore, dated* _____. *Examiner, P. W. Accounts, Punjab.*

Irrigation Branch. Punjab Province.

## SCHEDULE A (*b*).

## Detail of Charges for Tools and Plant.

*Finance Accounts for the year 1887-88.*

| Fund, Finance heads and Projects. | Navigation. | Mill plant. | Railway plant and rolling-stock. | Miscellaneous. | Repairs and carriage. | Total. |
|---|---|---|---|---|---|---|
| | R | R | R | R | R | R |
| IMPERIAL. | | | | | | |
| FAMINE RELIEF AND INSURANCE. | | | | | | |
| 35.—Construction of Protective Irrigation Works. | | | | | | |
| Swat River Canal | ... | ... | ... | 510 | 1,417 | 1,927 |
| 42.—Major Works—Working Expenses. | | | | | | |
| Swat River Canal | ... | ... | ... | 137 | ... | 137 |
| Bari Doab " | ... | ... | 7,740 | 4,255 | 851 | 12,846 |
| Chenab Canal " | ... | ... | ... | 279 | ... | 279 |
| Western Jumna Canal " | ... | ... | ... | 1,998 | 4,175 | 6,173 |
| Sidhnai Canal " | ... | ... | ... | 468 | 474 | 942 |
| Sirhind Canal " { Imperial | 323 | ... | ... | 2,231 | 1,227 | 3,781 |
| Lower Sohag and Para Canal " { Contributions | 161 | ... | ... | 245 | 1,249 | 1,165 |
| | ... | ... | ... | 2 | ... | 2 |
| Total | 484 | ... | 7,740 | 9,125 | 7,976 | 25,325 |
| IRRIGATION. | | | | | | |
| 43.—Minor Works and Navigation. | | | | | | |
| *Works for which Capital and Revenue Accounts are kept.* | | | | | | |
| *Revenue.* | | | | | | |
| Upper Sutlej Inundation Canals | ... | ... | ... | 981 | 314 | 1,295 |
| Lower Sutlej and Chenab " | ... | ... | ... | 481 | 473 | 954 |
| Indus Inundation Canals " | ... | ... | ... | 2,022 | 323 | 2,345 |
| Shahpur Canals " | ... | ... | ... | 1 | ... | 1 |
| Total | ... | ... | ... | 3,485 | 1,110 | 4,595 |
| *Works for which only Revenue Accounts are kept.* | | | | | | |
| Muzaffargarh Canal | ... | ... | ... | 1,245 | 195 | 1,440 |
| PROVINCIAL. | | | | | | |
| *Works for which Capital and Revenue Accounts are not kept.* | | | | | | |
| Jhelum Canal Survey | ... | ... | ... | 2,145 | ... | 2,145 |
| Chiniot " " | ... | ... | ... | 228 | ... | 228 |
| IMPERIAL. | | | | | | |
| *Agricultural Works.* | | | | | | |
| Muzaffargarh Embankment | ... | ... | ... | 303 | ... | 303 |
| 49.—Irrigation Works. | | | | | | |
| *Capital Expenditure on Public Works (not charged against Revenue.* | | | | | | |
| Bari Doab Canal | ... | ... | ... | 43 | ... | 43 |
| Western Jumna Canal | ... | ... | ... | 538 | ... | 538 |
| Sirhind Canal " { Imperial | 2,128 | ... | 57,455 | 390 | 1,155 | 54,562 |
| Lower Sohag and Para Project " { Contribution | 1,064 | ... | 28,727 | 18 | 577 | 27,104 |
| Sidhnai Canal " | ... | ... | ... | 4 | ... | 4 |
| Chenab " | ... | ... | ... | 4 | 426 | 430 |
| Total | ... | ... | ... | 11,070 | 1,285 | 13,255 |
| GRAND TOTAL | 3,192 | ... | 86,182 | 12,151 | 3,443 | 67,396 |
| | 3,676 | ... | 78,442 | 29,192 | 14,141 | 31,433 |

*Lahore, dated* _____

C. D.,
*Examiner P. W. Accounts, Punjab.*



Buildings and Roads Branch. Punjab Province.

## SCHEDULE B.

## Detailed Account of Expenditure.

*Finance Accounts for the year 1887-88.*

| Heads. | Works. | | | Repairs. | | |
|---|---|---|---|---|---|---|
| | Actuals. | Revised Estimate. | Budget Estimate. | Actuals. | Revised Estimate. | Budget Estimate. |
| | R | R | R | R | R | R |
| IMPERIAL. | | | | | | |
| 44.—Military Works. | | | | | | |
| *Accommodation for Troops—* | | | | | | |
| *European.* | | | | | | |
| New buildings including subsidiary, auxiliary and hospital accommodation— | | | | | | |
| In the plains | ... | ... | ... | 1,675 | ... | ... |
| In the hills | ... | ... | ... | ... | ... | ... |
| Old buildings including subsidiary, auxiliary and hospital accommodation— | | | | | | |
| In the plains | ... | ... | ... | ... | ... | ... |
| In the hills | ... | ... | ... | ... | ... | ... |
| Improvements to existing buildings— | | | | | | |
| In the plains | ... | ... | ... | ... | ... | ... |
| In the hills | ... | ... | ... | ... | ... | ... |
| Buildings for officers— | | | | | | |
| In the plains | 528 | ... | ... | 741 | ... | ... |
| In the hills | ... | ... | ... | | ... | ... |
| Temporary accommodation— | | | | | | |
| In the plains | ... | ... | ... | ... | ... | ... |
| In the hills | ... | ... | ... | ... | ... | ... |
| *Native.* | | | | | | |
| Buildings for Artillery | *20,285 | 15,600 | 17,000 | 25,236 | ... | ... |
| " " Cavalry | 1,106 | ... | ... | | | |
| " " Infantry | †1,04,521 | 94,400 | 62,000 | | | |
| Rest-houses | ... | ... | ... | ... | ... | ... |
| Ordnance Buildings | ... | ... | ... | 708 | ... | ... |
| Commissariat Buildings | ... | ... | ... | 108 | ... | ... |
| Staff and Miscellaneous | 2,321 | ... | ... | 525 | ... | ... |
| Studs | ... | ... | ... | 1,995 | 3,000 | 2,500 |
| Roads to Hill Stations or Lines of Military Communication | 145 | ... | ... | 4,748 | ... | ... |
| General Cantonment Works | 7,671 | 7,000 | ... | 22,737 | 12,100 | 12,000 |
| Fortifications | 3,669 | 2,300 | ... | 20,041 | 2,000 | ... |
| Dockyard or Naval Buildings | ... | ... | ... | ... | ... | ... |
| Rents for buildings or compensation for quarters | ... | ... | ... | ... | ... | ... |
| ‡ Allotments for Minor Works and Repairs | ... | 20,000 | 15,000 | ... | 64,900 | 67,500 |
| Grand Total | 1,40,246 | 1,39,300 | 94,000 | 78,514 | 82,000 | 82,000 |
| *Deduct*—Expenditure in England | ... | ... | ... | ... | ... | ... |
| " Loss by Exchange | ... | ... | ... | ... | ... | ... |
| Remainder | 1,40,246 | 1,39,300 | 94,000 | 78,514 | 82,000 | 82,000 |
| *Deduct*—Outlay from Contributions | ... | ... | ... | ... | ... | ... |
| Net Total, Military Works | 1,40,246 | 1,39,300 | 94,000 | 78,514 | 82,000 | 82,000 |

| | R |
|---|---|
| *Buildings for Native Artillery | 18,462 |
| Hospital | 1,823 |
| Total | 20,285 |
| †Buildings for Native Infantry | 1,03,240 |
| Hospital | 1,281 |
| Total | 1,04,521 |

‡ The actuals should be distributed over the several heads, except in the case of petty works which may be shown in lump.

C

SCHEDULE B—*continued.*

## Detailed Account of Expenditure—*continued.*

*Finance Accounts for the year 1887-88.*

| Heads. | Works. | | | Repairs. | | |
|---|---|---|---|---|---|---|
| | Actuals. | Revised Estimate. | Budget Estimate. | Actuals. | Revised Estimate. | Budget Estimate. |
| IMPERIAL. | R | R | R | R | R | R |
| 45.—Civil Works. | | | | | | |
| *Civil Buildings*— | | | | | | |
| Forest | ... | ... | ... | ... | ... | ... |
| Customs | ... | ... | ... | ... | ... | ... |
| Salt | ... | ... | ... | ... | ... | ... |
| Opium | ... | ... | ... | ... | ... | ... |
| Mint | ... | ... | ... | ... | ... | ... |
| Post Office | 10,638 | ... | 10,000 | 14,012 | ... | 15,000 |
| Telegraph | 1,890 | ... | 5,000 | 4,494 | ... | 7,000 |
| Administration— | | | | | | |
| Viceregal Residencies | ... | ... | ... | ... | ... | ... |
| Secretariat Offices of Government of India | ... | ... | ... | ... | ... | ... |
| Residencies for Local Governments and Secretariat Offices | ... | ... | ... | ... | ... | ... |
| Treasury and Currency | ... | ... | ... | ... | ... | ... |
| Political Agencies | ... | ... | ... | ... | ... | ... |
| Minor Departments— | | | | | | |
| Monuments and Antiquities | ... | ... | ... | ... | ... | ... |
| Surveyor General's Office | ... | ... | ... | ... | ... | ... |
| Imperial Museum, Calcutta | ... | ... | ... | ... | ... | ... |
| Ecclesiastical | ... | ... | ... | ... | ... | ... |
| Educational | ... | ... | ... | ... | ... | ... |
| Total Civil Buildings | 12,528 | 13,200 | 15,000 | 18,506 | 21,000 | 22,000 |
| *Deduct*—Outlay from Contributions | ... | ... | ... | ... | ... | ... |
| Remainder { By Executive Engineers / By Civil Officers | 12,528 | 13,200 | 15,000 | 18,506 | 21,000 | 22,000 |
| | ... | ... | ... | ... | ... | ... |
| *Communications*— | | | | | | |
| Metalled and bridged roads | 9,21,292 | 9,08,700 | 10,10,000 | ... | ... | ... |
| Raised, bridged and metalled roads | 5,30,381 | 5,38,300 | 3,00,000 | ... | ... | ... |
| District roads, unmetalled and unraised | ... | ... | ... | ... | ... | ... |
| Village roads | ... | ... | ... | ... | ... | ... |
| Boat-bridges and ferries | ... | ... | ... | ... | ... | ... |
| Accommodation for travellers | ... | ... | ... | ... | ... | ... |
| Arboriculture | ... | ... | ... | ... | ... | ... |
| Total Communications | 14,51,673 | 14,47,000 | 13,10,000 | ... | ... | ... |
| *Deduct*—Outlay from Contributions | ... | ... | ... | ... | ... | ... |
| Remainder { By Executive Engineers / By Civil Officers | 14,51,673 | 14,47,000 | 13,10,000 | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... |
| *Miscellaneous Public Improvements*— | | | | | | |
| Improvements to Towns | ... | ... | ... | ... | ... | ... |
| Paving and Streets | ... | ... | ... | ... | ... | ... |
| Markets | ... | ... | ... | ... | ... | ... |
| Water-supply | ... | ... | ... | ... | ... | ... |
| &c., &c. | ... | ... | ... | ... | ... | ... |
| Total Miscellaneous Public Improvements | ... | ... | ... | ... | ... | ... |
| *Deduct*—Outlay from Contributions | ... | ... | ... | ... | ... | ... |
| Remainder { By Executive Engineers / By Civil Officers | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... |
| Grand Total, Civil Works Imperial | 14,64,201 | 14,60,200 | 13,25,000 | 18,506 | 21,000 | 22,000 |
| *Deduct*—Expenditure in England | 3,595 | 4,000 | ... | ... | ... | ... |
| " Loss by Exchange | 1,511 | 1,700 | ... | ... | ... | ... |
| Net Total, Civil Works Imperial | 14,59,095 | 14,54,500 | 13,25,000 | 18,506 | 21,000 | 22,000 |



SCHEDULE B—*continued.*

## Detailed Account of Expenditure—*continued.*

*Finance Accounts for the year 1887-88.*

| Heads. | Works. | | | Repairs. | | |
|---|---|---|---|---|---|---|
| | Actuals. | Revised Estimate. | Budget Estimate. | Actuals. | Revised Estimate. | Budget Estimate. |
| PROVINCIAL. | R | R | R | R | R | R |
| 45—Civil Works. | | | | | | |
| *Civil Buildings*— | | | | | | |
| Administration— | | | | | | |
| Land Revenue | 78,566 | 85,600 | 1,14,500 | 32,470 | 2,700 | 30,000 |
| Excise | 9,543 | 8,000 | 6,000 | 3,009 | ... | 4,100 |
| Residences for Local Governments | 16,344 | 15,000 | ... | 8,410 | 3,500 | 8,000 |
| Secretariat Offices | 6,238 | 5,600 | ... | 4,344 | ... | 4,000 |
| Finance and Currency | 94 | ... | ... | 499 | ... | ... |
| Board of Revenue | 235 | ... | ... | 674 | ... | 800 |
| Political Agencies | 5,508 | 4,200 | 3,000 | 634 | ... | 100 |
| Stamps and Stationery | ... | ... | ... | ... | ... | ... |
| Minor Departments— | | | | | | |
| Museums | ... | ... | ... | 597 | ... | 1,000 |
| Monuments and Antiquities | 5,637 | 5,000 | 10,000 | 3,996 | 2,000 | 4,000 |
| Law and Justice | 80,292 | 68,000 | 1,00,000 | 15,520 | 2,900 | 9,900 |
| Ecclesiastical— | | | | | | |
| Churches | 4,556 | 4,000 | 3,000 | 9,683 | ... | ... |
| Burial grounds | 1,281 | ... | ... | | | 11,000 |
| Jails | 75,013 | 55,500 | 72,800 | 32,212 | 6,000 | 41,475 |
| Police | 74,061 | 63,300 | 60,000 | 51,188 | ... | 51,200 |
| Educational | 2,50,046 | 2,50,867 | 1,53,000 | 11,913 | 6,800 | 12,800 |
| Medical | 79,927 | 76,153 | 52,000 | 4,761 | ... | 4,500 |
| Miscellaneous— | | | | | | |
| Public Works buildings | 3,361 | ... | ... | 12,324 | ... | 5,000 |
| Registration | ... | ... | ... | 304 | 9,325 | |
| Miscellaneous | 927 | ... | ... | 130 | | |
| Printing | ... | ... | ... | 583 | | |
| Marine | ... | ... | ... | ... | ... | ... |
| Forest | 5,578 | 5,600 | 4,000 | ... | ... | ... |
| †Allotments for minor and unforeseen works and repairs | ... | 1,02,065 | 18,100 | ... | 1,86,750 | 30,000 |
| Total | 6,97,167 (a) | 7,48,885 (a) | 5,96,400 (a) | 1,93,851 | 2,10,650 | 2,27,200 |
| *Deduct*—Outlay from Contributions | 2,29,295 | 2,43,920 | 1,00,000 | ... | ... | ... |
| Net Total, Civil Buildings | 4,67,872 | 5,04,965 | 4,96,400 | 1,93,851 | 2,10,650 | 2,27,200 |
| *Communications*— | | | | | | |
| Metalled and bridged roads | 1,28,353 | 1,26,200 | 87,000 | 6,78,444 | 5,96,500 | 6,56,050 |
| Raised, bridged and unmetalled roads | 34,596 | 31,800 | 1,11,000 | 1,73,274 | 1,16,600 | 1,27,950 |
| District roads, unmetalled and unraised | ... | ... | ... | ... | ... | ... |
| Village roads | ... | ... | ... | ... | ... | ... |
| Boat-rbidges and ferries | 18,828 | ... | ... | 85,928 | 57,800 | 1,30,000 |
| Accommodation for travellers | *17,972 | 5,500 | ... | 23,545 | ... | 22,000 |
| Arboriculture | ... | ... | ... | 804 | ... | ... |
| Allotments for minor and unforeseen works and repairs | ... | 91,989 | 25,000 | ... | 1,88,364 | 45,000 |
| Total | 1,99,749 | 2,55,489 | 2,23,000 | 9,62,055 | 9,59,264 | 9,84,000 |
| *Deduct*—Outlay from Contributions | (b) 518 | ... | ... | ... | ... | ... |
| Net Total, Communications | 1,99,231 | 2,55,489 | 2,23,000 | 9,62,055 | 9,59,264 | 9,84,000 |
| Carried over | 6,67,103 | 7,60,454 | 7,19,400 | 11,55,906 | 11,69,914 | 12,11,200 |

| | Outlay. | Revised Estimate. | Budget Estimate. |
|---|---|---|---|
| | R | R | R |
| (a) Police | 346 | ... | ... |
| Educational | 1,94,342 | 2,00,267 | 1,00,000 |
| Medical | 34,561 | 43,653 | ... |
| Public Works buildings | 46 | ... | ... |
| Total | 2,29,295 | 2,43,920 | 1,00,000 |

* Includes R3,817 expended by Civil Officers.

† Actuals to be distributed over the several sub-heads.

(b) Raised, bridged and unmetalled roads.

Buildings and Roads Branch. Punjab Province.

## SCHEDULE B—*continued.*

## Detailed Account of Expenditure—*continued.*

*Finance Accounts for the year 1887-88.*

| Heads. | Works. | | | Repairs. | | |
|---|---|---|---|---|---|---|
| | Actuals. | Revised Estimate. | Budget Estimate. | Actuals. | Revised Estimate. | Budget Estimate. |
| PROVINCIAL—*continued.* | R | R | R | R | R | R |
| Brought forward | 6,67,103 | 7,60,454 | 7,19,400 | 11,55,906 | 11,69,914 | 12,11,200 |
| *Miscellaneous Public Improvements*— | | | | | | |
| Town buildings | 1,980 | ... | ... | 1,271 | ... | ... |
| Paving and streets | ... | ... | ... | 33,124 | 5,000 | 8,500 |
| Water-supply | 13,092 | 10,300 | ... | 881 | ... | ... |
| Sewage and drainage | 16,108 | 7,500 | 7,000 | ... | ... | ... |
| Harbours | ... | ... | ... | ... | ... | ... |
| Mines (Collieries) | 606 | 1,000 | ... | ... | ... | ... |
| Miscellaneous | 38 | ... | ... | ... | ... | ... |
| Allotments for Minor Works and Repairs | ... | 2,977 | 10,000 | ... | 31,360 | 30,300 |
| Total | 31,824 | 21,777 | 17,000 | 35,276 | 36,360 | 38,800 |
| *Deduct*—Outlay from Contributions | (a) 8,115 | ... | ... | 789 | ... | ... |
| Net Total, Miscellaneous Public Improvements | 23,709 | 21,777 | 17,000 | 34,487 | 36,360 | 38,800 |
| Grand Total, Civil Works | 6,90,812 | 7,82,231 | 7,30,400 | 11,90,393 | 12,06,274 | 12,50,000 |
| INCORPORATED LOCAL FUNDS. | | | | | | |
| 45.—Civil Works. | | | | | | |
| *Civil Buildings*— | | | | | | |
| Administration— | | | | | | |
| Land Revenue | 2,664 | ... | ... | 12,027 | ... | 15,853 |
| Excise | ... | ... | ... | 1,394 | ... | 1,561 |
| Law and Justice | —132 | ... | ... | 3,832 | ... | 1,995 |
| Police | 2,051 | ... | ... | 1,042 | ... | 2,679 |
| Educational | 26,323 | 3,146 | 17,464 | 25,867 | ... | 26,926 |
| Medical | 26,929 | 8,712 | 43,500 | 10,245 | ... | 11,547 |
| Minor Departments— | | | | | | |
| Monuments and Antiquities | ... | ... | ... | 595 | ... | 1,029 |
| Miscellaneous— | | | | | | |
| Public Works Buildings | 8,160 | 2,100 | 1,000 | 4,414 | ... | 4,310 |
| Forest | 176 | ... | 1,500 | ... | ... | ... |
| Allotments for Minor Works and Repairs | ... | 72,266 | 24,000 | ... | 67,641 | ... |
| Total Civil Buildings | 66,171 | 86,224 | 87,464 | 60,016 | 67,641 | 65,900 |
| *Communications*— | | | | | | |
| Metalled and bridged roads | 40,975 | 35,588 | 1,15,627 | 1,25,947 | 86,037 | 1,23,193 |
| Raised, bridged and unmetalled roads | 13,048 | 1,880 | 37,897 | 50,593 | 14,041 | 76,190 |
| District roads | 19,094 | 11,582 | ... | 1,14,299 | 34,564 | 1,22,332 |
| Village roads | ... | ... | ... | 4,506 | ... | 4,000 |
| Bridges and culverts | 85,151 | 39,962 | 57,625 | 21,047 | ... | 7,260 |
| Boat-bridges and ferries | ... | ... | ... | 16,863 | 12,916 | 3,695 |
| Accommodation for travellers | 4,953 | ... | 960 | 19,735 | ... | 21,149 |
| Arboriculture | 2,132 | ... | 3,300 | 71,860 | 4,208 | 72,848 |
| Allotments for Minor Works and Repairs | ... | 1,60,252 | 41,298 | ... | 2,81,203 | ... |
| Total Communications | 1,65,353 | 2,49,264 | 2,56,907 | 4,24,850 | 4,33,059 | 4,30,676 |
| *Miscellaneous Public Improvements*— | | | | | | |
| Town buildings | 39,848 | 31,530 | 31,427 | 797 | ... | 700 |
| Paving and streets | 340 | ... | ... | 14,466 | ... | 8,457 |
| Water-supply | 57,560 | 34,668 | 52,250 | 29,097 | 2,554 | 35,750 |
| Sewage and drainage | —18 | ... | ... | 480 | ... | ... |
| Miscellaneous | 2,193 | ... | ... | 369 | ... | 1,111 |
| Allotments for Minor Works and Repairs | ... | 60,044 | 30,000 | ... | 48,546 | ... |
| Total Miscellaneous Public Improvements | 99,923 | 1,26,262 | 1,13,677 | 46,109 | 51,100 | 46,018 |
| Grand Total, Incorporated Local Funds, Civil Works | 3,31,447 | 4,61,750 | 4,58,048 | 5,30,975 | 5,51,800 | 5,42,594 |

(a) Sewage and drainage.



Buildings and Roads Branch. Punjab Province.

## SCHEDULE B—*concluded.*

## Detailed Account of Expenditure—*concluded.*

*Finance Accounts for the year 1887-88.*

| Heads. | Works. | | | Repairs. | | |
|---|---|---|---|---|---|---|
| | Actuals. | Revised Estimate. | Budget Estimate. | Actuals. | Revised Estimate. | Budget Estimate. |
| EXCLUDED LOCAL FUNDS. | R | R | R | R | R | R |
| *MUNICIPAL FUNDS.* | | | | | | |
| 45.—Civil Works. | | | | | | |
| *Civil Buildings*— | | | | | | |
| Administration— | | | | | | |
| Land Revenue | ... | ... | ... | 1,751 | ... | 2,262 |
| Excise | ... | ... | ... | 604 | ... | 327 |
| Law and Justice | ... | ... | ... | 689 | ... | 580 |
| Ecclesiastical | ... | ... | ... | 13 | ... | ... |
| Police | 4,432 | ... | 368 | 7,706 | ... | 6,498 |
| Educational | 10,623 | ... | 13,697 | 8,755 | ... | 8,078 |
| Medical | —3,628 | ... | 35,103 | 11,871 | ... | 11,145 |
| Miscellaneous— | | | | | | |
| Public Works buildings | 1,921 | ... | ... | 174 | ... | 802 |
| Allotments for Minor Works and Repairs | ... | ... | 25,000 | ... | ... | ... |
| Total Civil Buildings | 13,346 | ... | 74,168 | 31,563 | ... | 29,692 |
| *Communications*— | | | | | | |
| Metalled and bridged roads | 465 | ... | 4,000 | 2,162 | ... | 2,300 |
| Raised, bridged and unmetalled roads | ... | ... | ... | 2,188 | ... | 865 |
| Boat-bridges and ferries | ... | ... | ... | 26 | ... | 30 |
| Accommodation for travellers | 2,374 | ... | 1,500 | 1,534 | ... | 2,593 |
| Arboriculture | 890 | ... | 500 | 11,902 | ... | 12,525 |
| Allotments for Minor Works and Repairs | ... | ... | 20,000 | ... | ... | ... |
| Total Communications | 3,729 | ... | 26,000 | 17,812 | ... | 18,313 |
| *Miscellaneous Public Improvements*— | | | | | | |
| Town buildings | 1,25,033 | ... | 85,930 | 26,012 | ... | 49,712 |
| Markets | 13,157 | ... | ... | 3,180 | ... | 787 |
| Pavings and streets | 68,203 | ... | 62,537 | 1,54,906 | ... | 2,08,082 |
| Lighting | 881 | ... | ... | 44 | ... | 110 |
| Water-supply | 1,07,220 | ... | 1,37,175 | 27,995 | ... | 27,944 |
| Sewage and drainage | 87,199 | ... | 1,10,548 | 27,662 | ... | 40,773 |
| Conservancy | 8,104 | ... | 6,871 | 9,197 | ... | 6,341 |
| Miscellaneous | 6,849 | ... | 2,000 | 5,151 | ... | 1,500 |
| Allotments for Minor Works and Repairs | ... | ... | 1,27,877 | ... | ... | ... |
| Total Miscellaneous Public Improvements | 4,16,646 | ... | 5,32,938 | 2,54,147 | ... | 3,35,249 |
| Grand Total, Excluded Local Funds, Civil Works | 4,33,721 | ... | 6,33,106 | 3,03,522 | ... | 3,83,254 |
| CONTRIBUTIONS. | | | | | | |
| Civil Works. | | | | | | |
| *Civil Buildings*— | | | | | | |
| Police | 346 | | | ... | ... | ... |
| Educational | 1,94,342 | 2,00,000 | 1,00,000 | ... | ... | ... |
| Medical | 34,561 | | | ... | ... | ... |
| Miscellaneous—Public Works buildings | 46 | | | ... | ... | ... |
| Total Civil Buildings | 2,29,295 | 2,00,000 | 1,00,000 | ... | ... | ... |
| *Communications*— | | | | | | |
| Raised, bridged and unmetalled roads | 518 | ... | ... | ... | ... | ... |
| Total Communications | 518 | ... | ... | ... | ... | ... |
| *Miscellaneous Public Improvements*— | | | | | | |
| Sewage and drainage | 8,115 | ... | ... | ... | ... | ... |
| Water-supply | ... | ... | ... | 789 | ... | ... |
| Total Miscellaneous Public Improvements | 8,115 | ... | ... | 789 | ... | ... |
| Grand Total, Contributions, Civil Works | 2,37,928 | 2,00,000 | 1,00,000 | 789 | ... | ... |

C. D.,

*Lahore, the* *1889.* *Examiner, P. W. Accounts, Punjab.*

Buildings and Roads Branch. Punjab Province.

## SCHEDULE C.

### Detail of Charges for Establishment.

*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. | Revised Estimate. (a) | Budget Estimate. |
|---|---|---|---|
| PROVINCIAL ESTABLISHMENTS. | R | R | R |
| DIRECTION. | | | |
| *Chief Engineer.* | | | |
| Salaries— | | | |
| Chief Engineer and Assistant | | | |
| Office | 42,764 | ... | 44,322 |
| Travelling Allowances | 44,116 | ... | 46,860 |
| Contingencies | 7,954 | ... | 8,000 |
| | 6,412 | ... | 5,000 |
| TOTAL | 1,09,346 | ... | 1,04,182 |
| *Superintending Engineers.* | | | |
| Salaries— | | | |
| Superintending Engineer and Assistants | | | |
| Office | 56,063 | ... | 45,492 |
| Travelling Allowances | 21,453 | ... | 21,372 |
| Contingencies | 6,523 | ... | 7,800 |
| | 6,844 | ... | 6,000 |
| TOTAL | 90,883 | ... | 80,664 |
| TOTAL DIRECTION | 1,91,229 | ... | 1,84,846 |
| ACCOUNTS. | | | |
| Salaries— | | | |
| Examiner, Deputy and Assistant Examiners | | | |
| Accountants | 33,941 | ... | 33,816 |
| Clerks and Office Servants | 34,857 | ... | 33,060 |
| Travelling Allowances | 23,980 | ... | 24,204 |
| Contingencies | 2,308 | ... | 3,500 |
| | 2,550 | ... | 2,000 |
| TOTAL ACCOUNTS | 97,636 | ... | 96,580 |
| CONSTRUCTION. | | | |
| Salaries— | | | |
| Engineers | | | |
| Upper Subordinates | 2,57,641 | ... | 3,51,000 |
| Lower ditto | 50,233 | ... | 62,400 |
| Petty | 45,203 | ... | 51,070 |
| Office | 15,549 | ... | 18,520 |
| Accountants | 65,633 | ... | 70,460 |
| | 16,252 | ... | 17,220 |
| Carried over—Construction | 4,50,511 | ... | 5,70,670 |
| Carried over | 2,88,865 | ... | 2,81,426 |

(a) Details to be given when available.



Buildings and Roads Branch. Punjab Province.

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## SCHEDULE C—*continued.*

### Detail of Charges for Establishment—*continued.*

*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. | Revised Estimate. (a) | Budget Estimate. |
|---|---|---|---|
| PROVINCIAL ESTABLISHMENTS—*continued.* | R | R | R |
| Brought forward | 2,88,865 | ... | 2,81,426 |
| CONSTRUCTION—*continued.* | | | |
| Brought forward—Construction | 4,50 511 | ... | 5,70,670 |
| Salaries—*continued.* | | | |
| Boat-bridges and ferries | 11,107 | ... | 5,500 |
| Medical | 6,246 | ... | 6,204 |
| Travelling Allowances | 88,723 | ... | 97,000 |
| Contingencies | 21,096 | ... | 18,800 |
| TOTAL CONSTRUCTION | 5,77,683 | ... | 6,98,174 |
| TOTAL ESTABLISHMENT | 8,66,548 | ... | 9,79,600 |
| *Add*—Charges of other Departments and of previous year disbursed during the year | 3,161 | ... | ... |
| TOTAL | 8,69,709 | ... | 9,79,600 |
| *Deduct*—Amounts charged to other Provinces and Departments and charges not paid during the year | 60,094 | ... | 56,000 |
| TOTAL CHARGES FOR PROVINCIAL ESTABLISHMENT | 8,09,615 | 8,89,795 | 9,23,600 |
| LOCAL ESTABLISHMENT. | | | |
| DIRECTION. | | | |
| *Nil* | | | |
| ACCOUNTS. | | | |
| *Nil* | | | |
| CONSTRUCTION. | | | |
| Salaries— | | | |
| District Engineers | 21,122 | No details in Budget Estimate for 1888-89. | 29,292 |
| Upper Subordinates and Superintendents of Roads | 26,830 | | 29,520 |
| Lower ditto and Mistries | 24,366 | | 24,456 |
| Petty | 3,824 | | 3,204 |
| Office | 4.078 | | 3,204 |
| Account | ... | | ... |
| Medical | ... | | ... |
| Boat-bridges and ferries | ... | | ... |
| Contribution to Canal establishment in Ferozepur District | 2,200 | | 2,200 |
| *Add*—Percentage on work done by Executive Engineers | ... | | ... |
| Travelling Allowances | 10 588 | | 12,496 |
| Contingencies | 1,531 | | 3,966 |
| TOTAL | 94,539 | 1,04,650 | 1,08,338 |
| *Add*—Charges of other Departments, and of previous year disbursed during the year | ... | ... | ... |
| TOTAL | 94,539 | 1,04,650 | 1,08,338 |
| *Deduct*—Amounts charged to other Provinces and Departments, and charges not paid during the year | ... | ... | ... |
| TOTAL CHARGES FOR LOCAL ESTABLISHMENT | 94,539 | 1,04,650 | 1,08,338 |
| Carried over | 9,04,154 | 9,94,445 | 10,31,938 |

(a) Details to be given when available.

Buildings and Roads Branch. Punjab Province.

SCHEDULE C—*concluded.*

## Detail of Charges for Establishment—*concluded.*

*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. | Revised Estimate. (a) | Budget Estimate. |
|---|---|---|---|
| | R | R | R |
| Brought forward . | 9,04,154 | 9,94,448 | 10,31,938 |
| MUNICIPAL ESTABLISHMENT. | | | |
| DIRECTION. | | | |
| *Nil.* | | | |
| ACCOUNTS. | | | |
| *Nil.* | | | |
| CONSTRUCTION. | | | |
| Salaries— | | | |
| Municipal Engineers | 6,281 | | 17,364 |
| Upper Subordinates | 8,866 | ... | |
| Lower ditto | 8,423 | ... | 10,590 |
| Petty | 2,214 | ... | 2,592 |
| Office | 1,419 | ... | 780 |
| Accounts | ... | ... | ... |
| Medical | ... | ... | ... |
| Boat-bridges and ferries | ... | ... | ... |
| Travelling Allowances | 23 | ... | ... |
| Contingencies | 296 | ... | 1,664 |
| TOTAL CONSTRUCTION . | 27,522 | ... | 32,990 |
| TOTAL ESTABLISHMENT . | 27,522 | ... | 32,990 |
| *Add*—Charges of other Departments and of previous year disbursed during the year . | | | |
| TOTAL . | 27,522 | ... | 32,990 |
| *Deduct*—Charges to other Provinces and Departments and charges not paid during the year | ... | ... | ... |
| TOTAL CHARGES FOR MUNICIPAL ESTABLISHMENT . | 27,522 | ... | 32,990 |
| GRAND TOTAL . | 9,31,676 | 9,94,448 | 10,64,928 |

(a) Details to be given when available.

*Distribution of the foregoing.*

| Funds, &c. | Outlay on Works and Repairs. | *Deduct*—Outlay on which Establishment charges are not admissible. | Balance on which percentage is charged. | Rate per cent. | Amount. |
|---|---|---|---|---|---|
| | R | R | R | R | R |
| Imperial—Military Works . | ... | ... | ... | ... | 48,932 |
| Do. Barrack Department . | ... | ... | ... | ... | 769 |
| Do. Civil Works . | ... | ... | ... | ... | 3,18,136 |
| Do. Special Defence Works . | ... | ... | ... | ... | ... |
| Provincial—Civil Works | ... | ... | ... | ... | 4,36,910 |
| Local . | ... | ... | ... | ... | 94,539 |
| Municipal . | ... | ... | ... | ... | 27,522 |
| Contribution Works . | ... | ... | ... | ... | 1,089 |
| Other Works . | ... | ... | ... | ... | 3,779 |
| TOTAL . | ... | ... | ... | ... | 9,31,676 |

*Lahore, dated*_____.

C. D.,
*Examiner, P. W. Accounts, Punjab.*



Buildings and Roads Branch. Punjab Province.

SCHEDULE D.

## Expenditure on Tools and Plant.

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*Finance Accounts for the year 1887-88.*

| Particulars. | Actuals. Amount. | Actuals. Total. | Revised Estimate. | Budget Estimate. |
|---|---|---|---|---|
| | R | R | R | R |
| PROVINCIAL. | | | | |
| *New Supplies.* | | | | |
| Surveying and Mathematical Instruments | —1,064 | ... | Part of R17,300 | 1,900 |
| Machinery, including Navigation Plant | 592 | ... | | ... |
| Tools | 8,380 | ... | | 10,050 |
| Plant | | | | 1,000 |
| Office furniture | 713 | ... | | 200 |
| Camp equipage | 162 | ... | | 100 |
| Live stock | —43 | ... | | |
| *Total New Supplies* . | 8,740 | 8,740 | 17,300 | 13,250 |
| *Repairs and carriage* . | 4,559 | 4,559 | | 6,850 |
| TOTAL . | 13,299 | 13,299 | 17,300 | 20,100 |
| *Add*—Charges incurred in other Departments . | 8 | 8 | ... | ... |
| TOTAL . | 13,307 | 13,307 | 17,300 | 20,100 |
| *Deduct*—Amount chargeable to other Departments . | ... | ... | ... | ... |
| TOTAL CHARGES FOR TOOLS AND PLANT, PROVINCIAL . | 13,307 | 13,307 | 17,300 | 20,100 |
| LOCAL. | | | | |
| *New Supplies.* | | | | |
| Surveying and Mathematical Instruments | 261 | | No details given, but only lump sum provision. | |
| Machinery, including Navigation Plant | ... | | | |
| Tools | 1,267 | | | |
| Office furniture | 81 | | | |
| Camp equipage | 96 | | | |
| Miscellaneous | 8 | | | |
| *Total New Supplies* . | 1,713 | 1,713 | | |
| *Repairs and carriage* . | 212 | 212 | | |
| TOTAL . | 1,925 | 1,925 | 1,800 | 2,020 |
| *Add*—Charges incurred in other Departments . | ... | ... | ... | ... |
| TOTAL . | 1,925 | 1,925 | 1,800 | 2,020 |
| *Deduct*—Amount chargeable to other Departments . | ... | ... | ... | ... |
| TOTAL CHARGES FOR TOOLS AND PLANT, LOCAL . | 1,925 | 1,925 | 1,800 | 2,020 |
| Carried over . | 15,232 | 15,232 | 19,100 | 22,120 |

Buildings and Roads Branch. Punjab Province.

SCHEDULE D—*concluded.*

## Expenditure on Tools and Plant—*concluded.*

*Finance Accounts for the year 1887-88*—concluded.

| Particulars. | Actuals. Amount. | Actuals. Total. | Revised Estimate. | Budget Estimate. |
|---|---|---|---|---|
| | R | R | R | R |
| Brought forward . | 15,232 | 15,232 | 19,100 | 22,120 |
| MUNICIPAL. | | | | |
| *New Supplies.* | | | | |
| Surveying and Mathematical Instruments . . . | 642 | ... | ... | No details given, included in total of Tools and Plant. |
| Tools . . . . . | 226 | ... | ... | |
| Office furniture . . . . . | 12 | ... | ... | |
| *Total New Supplies* . | 880 | 880 | ... | ... |
| *Repairs and carriage* . . . . . | 273 | 273 | ... | ... |
| TOTAL . | 1,153 | 1,153 | ... | ... |
| *Add*—Charges incurred in other Departments . . | ... | ... | ... | ... |
| TOTAL . | 1,153 | 1,153 | ... | ... |
| *Deduct*—Amount chargeable to other Departments . | ... | ... | ... | 1,570 |
| TOTAL CHARGES FOR TOOLS AND PLANT, MUNICIPAL . | 1,153 | 1,153 | ... | ... |
| GRAND TOTAL . | 16,385 | 16,385 | 19,100 | 23,690 |

*Distribution of the foregoing.*

| Funds, &c. | Outlay on Works & Repairs. | Deduct outlay on which no charges are permissible | Balance on which percentage is charged. | Rate per cent. | Amount. |
|---|---|---|---|---|---|
| Imperial—Military Works . . . . . | ... | ... | ... | ... | |
| Do. Civil Works . . . . . | ... | ... | ... | ... | (a) 2,281 |
| Do. Special Defence Works . . . . . | ... | ... | ... | ... | (a) 441 |
| Provincial—Civil Works . . . . . | ... | ... | ... | ... | ... |
| Local . . . . . | ... | ... | ... | ... | |
| Municipal . . . . . | ... | ... | ... | ... | 10,399 |
| Central Adjusting Account (constructing a combined Gymnasium and drill shed at Sanawar) . . . | ... | ... | ... | ... | 1,925 |
| | ... | ... | ... | ... | 1,153 |
| TOTAL . | ... | ... | ... | ... | 186 |
| | ... | ... | ... | ... | 16,385 |

(a) The differences, *viz.*, R910 and R25 between these amounts and those shown against Imperial—Military and Civil Works, in the Finance Account respectively, are due to percentages on works executed in Frontier Road Divisions having been credited to those roads.

C. D.,

*Lahore, dated* _____ *Examiner P. W. Accounts, Punjab.*



Buildings and Roads Branch. Punjab Province.

SCHEDULE E.

## Expenditure of the Barrack Department.

*Finance Accounts for the year 1887-88.*

| | Actuals. | Revised Estimate. | Budget Estimate. | Remarks. |
|---|---|---|---|---|
| | R | R | R | |
| New Supplies . . . . . | 6,669 | ... | 3,200 | |
| Repairs . . . . . | 1,020 | ... | 2,300 | |
| Establishment . . . . . | 769 | ... | 500 | |
| TOTAL . | 8,458 | 6,000 | 6,000 | |

C. D.,

*Lahore, dated* _____ *Examiner, P. W. Accounts, Punjab.*

Buildings and Roads Branch. Punjab Province.

## SCHEDULE F.

## Account of Expenditure on Special Defence Works.

*Finance Accounts for the year 1887-88.*

| | Amount of sanctioned estimate. | Actuals | | Revised Estimate | Budget Estimate. | Reference to authority sanctioning estimates for projects. |
|---|---|---|---|---|---|---|
| | | To end of year. | During year. | | | |
| *Coast Defences.* (Here detail by projects and subsidiary works.) | ₹ | ₹ | ₹ | ₹ | ₹ | |
| TOTAL COAST DEFENCES | ... | ... | ... | ... | ... | |
| *Frontier Defences.* (Here detail by projects and subsidiary works.) | | | | | | |
| TOTAL FRONTIER DEFENCES | ... | ... | ... | ... | ... | |
| *Military Communications.* (Here detail by projects and subsidiary works.) | | | | | | |
| TOTAL MILITARY COMMUNICATIONS | ... | ... | ... | ... | ... | |
| TOTAL WORKS | | | | | | |
| *Armaments.* Expenditure by Secretary of State on Armaments | ... | ... | ... | ... | ... | |
| Loss by Exchange | ... | ... | ... | ... | ... | |
| TOTAL ARMAMENTS | ... | ... | ... | ... | ... | |
| TOTAL | ... | ... | ... | ... | ... | |
| *Deduct*—Chargeable to Ordinary Military Works Grant | ... | ... | ... | ... | ... | |
| TOTAL WORKS AND ARMAMENTS | ... | ... | ... | ... | ... | |
| Establishment | ... | ... | ... | ... | ... | |
| Tools and Plant | ... | ... | ... | ... | ... | |
| Profit and Loss | ... | ... | ... | ... | ... | |
| Suspense | ... | ... | ... | ... | ... | |
| GRAND TOTAL | ... | ... | ... | ... | ... | |
| *Deduct*—Expenditure in England | ... | ... | ... | ... | ... | |
| „ Loss by Exchange | ... | ... | ... | ... | ... | |
| Net Outlay in India | ... | ... | ... | ... | ... | |

C. D.,
*Examiner, P. W. Accounts.*

*Lahore, dated* _____.

2120
15

2120/16

# SCHEDULE G.

## Balances on the books of the Examiner, Public Works Accounts, Punjab, at the end of the official year 1887-88.

| Ledger heads. | Total Debits. | Debits — Buildings and Roads Branch — Imperial — Military Works. | Debits — Buildings and Roads Branch — Imperial — Civil Works. | Debits — Buildings and Roads Branch — Imperial — Special Defence Works. | Debits — Buildings and Roads Branch — Provincial — Civil Works. | Debits — Buildings and Roads Branch — Incorporated Local Funds — Civil Works. | Debits — Irrigation Branch — Famine Relief and Insurance. 33.—Protective Works. | Debits — Irrigation Branch — 43.—Minor Works and Navigation — Imperial — Works for which Capital and Revenue Accounts are kept. Capital. | Debits — Irrigation Branch — 43.—Minor Works and Navigation — Imperial — Works for which only Revenue Accounts are kept. | Debits — Irrigation Branch — 43.—Minor Works and Navigation — Provincial — Works for which Capital and Revenue Accounts are not kept. | Debits — Irrigation Branch — Capital Outlay not charged against Revenue. 49.—Irrigation Works. | Credits — Buildings and Roads Branch. | Credits — Irrigation Branch. | Total Credits. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | R a. p. | R | R a. p. | R | R a. p. | R | R a. p. | R a. p. | R a. p. | R a. p. | R a. p. | R a. p. | R a. p. | R a. p. |
| **Affecting Charge to Grant.** | | | | | | | | | | | | | | |
| Stock Purchases and Sales | −4,789 8 8 | ... | 3 11 8 | ... | 311 12 9 | ... | 33 13 3 | ... | ... | ... | −4,722 14 4 | ... | ... | ... |
| Purchases | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Sales | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Stock or Stores | 3,04,820 8 11 | ... | 23,889 3 2 | ... | 20,348 0 3 | ... | 13,380 5 3 | 1,176 0 8 | ... | ... | 2,86,525 15 4 | ... | ... | ... |
| London Stores | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| London Invoices | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Manufactures | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Workshop Manufacturing Accounts | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Miscellaneous Advances | 24,080 14 7 | ... | 1,002 14 6 | ... | 13,023 [illegible] | ... | 483 11 1 | ... | 35 0 0 | 516 4 8 | 1,573 1 11 | ... | ... | ... |
| Total | 4,19,0[illegible] 14 6 | ... | 25,883 10 11 | ... | 33,682 12 5 | ... | 13,892 13 9 | 1,176 0 8 | 35 0 0 | 516 4 8 | 2,83,676 2 11 | ... | ... | ... |
| Increase or Decrease of Suspense Balances during 1887-88. | ... | ... | −10,802 3 6 | ... | −11,[illegible] 8 9 | ... | −719 8 3 | −1,078 3 11 | +15 0 0 | +516 4 8 | −1,00,573 3 5 | | | |
| **Not Affecting Grant.** | | | | | | | | | | | | | | |
| Cash | 54,48[illegible] 12 8 | | | | 30,244 13 3 | | | | 24,242 15 5 | | | ... | ... | ... |
| Tuccavi Advances | ... | | | | ... | | | | ... | | | ... | ... | ... |
| Deposits | 385 5 2 | | | | ... | | | | 385 5 2 | | | 1,40,555 7 2 | 49,893 0 0* | 1,90,448 7 2 |
| Fines | ... | | | | ... | | | | ... | | | ... | ... | ... |
| Civil Engineers' Provident Fund | ... | | | | ... | | | | ... | | | ... | ... | ... |
| Government | ... | | | | ... | | | | ... | | | 2,705 14 5 | 2,74,130 10 7 | 2,76,836 9 0 |
| Total | 54,873 2 10 | | | | 30,244 13 3 | | | | 24,628 4 7 | | | 1,43,261 5 7 | 3,24,023 10 7 | 4,67,285 0 2 |
| Grand Total | 4,73,[illegible] 0 0 | | | | ... | | | | ... | | | ... | ... | 4,67,285 0 2 |

| | Amount of Unpaid Cheques on 31st March 1888. |
|---|---|
| | R a. p. |
| Note.—Buildings and Roads Branch | 4,37,059 10 8 |
| Irrigation Branch | [illegible] 9 0 |
| Total | 5,35,142 3 8 |

| | R a. p. |
|---|---|
| * Amount at Credit of Ordinary Deposits | 2,23,953 3 5 |
| *Deduct*—Expenditure in Excess of Contributions from Native States for Sirhind Canal | 1,74,060 3 5 |
| Balance | 49,893 0 0 |

*Certified that the balances under the several Suspense heads, have been audited in accordance with the rules in force* (vide *Accountant General's Circular No. 14 of 1886*) *and that all irregularities remaining unremedied at the end of the year have been brought to notice in the Report on the Finance Accounts; also that the Cash balance shown in the foregoing schedule is the sum of the Cash balances, including imprests, of disbursing Officers as verified from their Cash balance statements.*

*Lahore, dated* ______________

C. D.,
*Examiner, P. W. Accounts, Punjab.*

G. I. C. P. O.—No. 182 A. G. P. W. D.—18-7-.0.—1,100.

NORTH-WESTERN RAILWAY.

## Schedule G.

*Balances on the books of the Examiner of Accounts, North-Western Railway, at the end of the official year 1888-89.*

| DEBITS. | | | | | | | Ledger Heads. | CREDITS. | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Total debits. | 48—Imperial Capital. | | | | 41—Imperial Bunnu Survey. | XXVI and 38—Imperial. | | XXVI and 38—Imperial. | 48—Imperial Capital. | | | | | | | | Total credits. |
| | Bolan high level line. | Chenab Bridge. | Sind-Sagar Railway. | North-Western Railway. | | | | | North-Western Railway. | Chenab Bridge. | | | | | | | |
| | | | | | | | *Suspense Balances affecting charge to grant.* | | | | | | | | | | |
| 1,74,280 | ... | ... | ... | 1,74,280 | ... | ... | Purchases ... ... ... ... | ... | ... | 8,277 | ... | ... | ... | ... | ... | ... | 8,277 |
| 3,984 | ... | 1,165 | ... | 2,819 | ... | ... | Sales ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,02,69,630 | 2,69,710 | 2,60,662 | 1,94,518 | 95,44,740 | ... | ... | Stores ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 3,64,306 | ... | 1,24,375 | ... | 2,39,931 | ... | ... | London Stores ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | London Invoices ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 5,48,169 | ... | 44,587 | ... | 5,03,582 | ... | ... | Manufactures ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | Workshop Manufacture Suspense Account ... | ... | 65,950 | ... | ... | ... | ... | ... | ... | ... | 65,950 |
| 11,198 | ... | 8,324 | ... | 2,874 | ... | ... | Miscellaneous Advances ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | Demands Payable ... ... ... | 6,12,893 | ... | ... | ... | ... | ... | ... | ... | ... | 6,12,893 |
| 6,213 | ... | ... | ... | ... | ... | 6,213 | Suspense ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,13,77,780 | 2,69,710 | 4,39,113 | 1,94,518 | 1,04,88,226 | ... | 6,213 | Total ... ... | 6,12,893 | 65,950 | 8,277 | ... | ... | ... | ... | ... | ... | 6,87,120 |
| ... | +1,92,294 | +3,64,814 | —1,67,413 | —15,30,626 | —2,046 | —30,042 | Increase or decrease of suspense balances during 1888-89. | —1,50,218 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | | | | | | | *Suspense balances affecting credit to revenue.* | | | | | | | | | | |
| 5,87,787 | ... | ... | ... | ... | ... | 5,87,787 | Traffic Account ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 27,271 | ... | — | ... | ... | ... | 27,271 | Foreign Railways ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 6,15,058 | ... | ... | ... | ... | ... | 6,15,058 | Total ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | —86,092 | Increase or decrease of suspense balances during 1888-89. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | | | | | | | *Closing balances.* | | | | | | | | | | |
| 51,869 | | | 563 | | | 51,306 | Cash ... ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | | | ... | | | ... | Deposits ... ... ... ... | 2,66,944 | 3,009 | ... | ... | ... | ... | ... | ... | ... | 2,69,953 |
| ... | | | ... | | | ... | Fines ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | | | ... | | | ... | Net Traffic Earnings ... ... ... | 14,84,42,152 | ... | ... | ... | ... | ... | ... | ... | ... | 14,84,42,152 |
| 9,74,02,425 | | | ... | | | 9,74,02,425 | Net Working Expenses ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | | | ... | | | ... | State Railway Provident Fund ... ... | 14,69,942 | ... | ... | ... | ... | ... | ... | ... | ... | 14,69,942 |
| 26,99,18,271 | | | 26,99,18,271 | | | ... | Capital Outlay ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | | | ... | | | ... | Government ... ... ... | 21,71,90,518 | | | ... | ... | ... | ... | ... | ... | 21,71,90,518 |
| 36,73,72,565 | | | 26,99,18,834 | | | 9,74,53,731 | Total ... ... | 36,73,72,565 | | | ... | ... | ... | ... | ... | ... | 36,73,72,565 |

(Sample).

*Accompaniment to Public Works Department Circular No. VI Public Works, dated 11th July 1890.*

9120
18

# FINANCE ACCOUNTS

OF

THE_____RAILWAY

FOR THE YEAR

_____

G. C. Press, Simla,—No. 220 P. W. D., A. G.—16-7-90.—1,100.

2180
2/19

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(Sample).

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# NORTH-WESTERN RAILWAY.

## FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Abstract Account.*

| Revenue. 1887-88. Actuals.* | Revenue. 1888-89. Budget Estimate. | Revenue. 1888-89. Revised Estimate. | Revenue. 1888-89. Actuals. | Reference to Schedule. | Fund and Finance Heads. | Reference to Schedule. | Expenditure. 1888-89. Actuals. | Expenditure. 1888-89. Revised Estimate. | Expenditure. 1888-89. Budget Estimate. | Expenditure. 1887-88. Actuals.* |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | IMPERIAL. | | | | | |
| | | | | | *Revenue and Working Expenses.* | | | | | |
| | | | | | NORTH-WESTERN RAILWAY. | | | | | |
| | | | | | *Earnings.* | | | | | |
| 82,40,245 | 90,00,000 | 84,00,000 | 85,02,295 | ... | Coaching Traffic ... ... | ... | ... | ... | ... | ... |
| 1,33,82,057 | 1,45,75,000 | 1,65,70,000 | 1,66,25,759 | ... | Goods Traffic ... ... | ... | ... | ... | ... | ... |
| 59,415 | 50,000 | 60,000 | 63,669 | ... | Electric Telegraph ... | ... | ... | ... | ... | ... |
| 81,904 | 75,000 | 1,20,000 | 1,23,303 | ... | Steam Boat ... ... | ... | ... | ... | ... | ... |
| 3,17,072 | 3,00,000 | 3,00,000 | 3,30,781 | ... | Sundries ... ... | ... | ... | ... | ... | ... |
| 2,20,80,693 | 2,40,00,000 | 2,54,50,000 | 2,56,45,807 | ... | ..... | ... | ... | ... | ... | ... |
| —1,84,612 | ... | 50,000 | 99,130 | G. | Traffic Account ... ... | ... | ... | ... | ... | ... |
| —14,233 | ... | | —13,036 | G. | Foreign Railways... ... | ... | ... | ... | ... | ... |
| 2,18,81,848 | 2,40,00,000 | 2,55,00,000 | 2,57,31,899 | ... | NET TOTAL ... | ... | ... | ... | ... | ... |
| | | | | | *Working Expenses.* | | | | | |
| ... | ... | ... | ... | ... | Maintenance of Way, Works and Stations ... ... | ... | 50,37,922 | 51,95,000 | 46,14,000 | 51,40,556 |
| ... | ... | ... | ... | ... | Locomotive Expenses ... | ... | 63,24,396 | 63,20,000 | 57,00,000 | 58,44,404 |
| ... | ... | ... | ... | ... | Carriage and Wagon Expenses ... | ... | 18,01,774 | 18,75,000 | 20,00,000 | 13,85,625 |
| ... | ... | ... | ... | ... | Traffic Expenses ... ... | ... | 23,13,968 | 23,35,000 | 24,00,000 | 22,82,559 |
| ... | ... | ... | ... | ... | General Charges ... | ... | 13,25,452 | 13,25,000 | 14,70,000 | 13,71,683 |
| ... | ... | ... | ... | ... | Steam Boat Service ... ... | ... | 1,92,507 | 1,95,000 | 2,10,000 | 2,12,915 |
| ... | ... | ... | ... | ... | Special and Miscellaneous ... ... | ... | 2,03,039 | 2,18,000 | 2,00,000 | 2,00,605 |
| ... | ... | ... | ... | ... | Rent of leased lines ... | ... | 1,06,024 | 1,07,000 | 1,06,000 | 88,931 |
| ... | ... | ... | ... | ... | ..... | A. | 1,73,05,082 | 1,75,70,000 | 1,67,00,000 | 1,65,27,278 |
| ... | ... | ... | ... | ... | Suspense ... ... | G. | —30,042 | —20,000 | ... | 16,220 |
| ... | ... | ... | ... | ... | Demands Payable ... | G. | 1,50,218 | | | —2,08,206 |
| ... | ... | ... | ... | ... | NET TOTAL ... | C. | 1,74,25,258 | 1,75,50,000 | 1,67,00,000 | 1,63,35,292 |
| ... | ... | ... | ... | ... | GUARANTEED COMPANIES. | | | | | |
| | | | | | *A.—Railway.* | | | | | |
| ... | ... | ... | ... | ... | Land ... ... ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | Supervision ... ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | TOTAL ... | ... | ... | ... | ... | ... |
| | | | | | SUBSIDIZED RAILWAYS. | | | | | |
| | | | | | *A.—Railway.* | | | | | |
| ... | ... | ... | ... | ... | Land ... ... ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | Subsidy ... ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | TOTAL ... | ... | ... | ... | ... | ... |
| 2,18,81,848 | 2,40,00,000 | 2,55,00,000 | 2,57,31,899 | | Carried over ... | | 1,74,25,258 | 1,75,50,000 | 1,67,00,000 | 1,63,35,292 |

* Actuals of previous year should be shown in antique.

# NORTH-WESTERN RAILWAY.

## FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Abstract Account*—concld.

| REVENUE. 1887-88. Actuals.* | REVENUE. 1888-89. Budget Estimate. | REVENUE. 1888-89. Revised Estimate. | REVENUE. 1888-89. Actuals. | Reference to Schedule. | Fund and Finance Heads. | Reference to Schedule. | EXPENDITURE. 1888-89. Actuals. | EXPENDITURE. 1888-89. Revised Estimate. | EXPENDITURE. 1888-89. Budget Estimate. | EXPENDITURE. 1887-88. Actuals.* |
|---|---|---|---|---|---|---|---|---|---|---|
| 2,18,81,848 | 2,40,00,000 | 2,55,00,000 | 2,57,31,899 | | Brought forward ... | | 1,74,25,258 | 1,75,50,600 | 1,67,00,000 | 1,63,35,292 |
| | | | | | MISCELLANEOUS RAILWAY EXPENDITURE. | | | | | |
| ... | ... | ... | ... | ... | Peshawar-Jumrood Survey ... | ... | 1,951 | 2,000 | ... | 4,178 |
| ... | ... | ... | ... | ... | Bannu Survey ... ... | ... | 76,334 | 75,000 | 1,26,000 | 70,527 |
| ... | ... | ... | ... | ... | Khattan Babar Kutch Survey | ... | —1,937 | —1,900 | ... | 8,281 |
| ... | ... | ... | ... | ... | Sialkot-Jammu Survey ... | ... | —5,494 | —5,200 | ... | ... |
| ... | ... | ... | ... | ... | TOTAL ... | B. | 71,154 | 69,900 | 1,26,000 | 82,986 |
| | | | | | CONSTRUCTION. | | | | | |
| | | | | | *Famine Relief and Insurance.* | | | | | |
| | | | | | PROTECTIVE RAILWAYS. | | | | | |
| | | | | | *A.—Railway.* | | | | | |
| ... | ... | ... | ... | ... | TOTAL ... | C. | ... | ... | ... | ... |
| | | | | | RAILWAYS CHARGED TO REVENUE. | | | | | |
| | | | | | *A.—Railway.* | | | | | |
| ... | ... | ... | ... | ... | TOTAL ... | D. | ... | ... | ... | ... |
| | | | | | RAILWAYS NOT CHARGED TO REVENUE. | | | | | |
| ... | ... | ... | ... | ... | North-Western Railway ... | ... | —2,30,208 | —11,11,000 | —13,10,000 | 95,21,123 |
| ... | ... | ... | ... | ... | Sind-Sagar Railway, Western Section ... ... | ... | 18,03,692 | 18,76,000 | 25,05,000 | 23,68,172 |
| ... | ... | ... | ... | ... | Bridge over the Chenab at Ramuwalla ... ... | ... | 20,35,260 | 22,67,000 | 18,10,000 | 92,113 |
| ... | ... | ... | ... | ... | Bolan High Level Line ... | ... | 9,14,646 | 9,16,300 | 6,45,000 | 7,72,470 |
| ... | ... | ... | ... | ... | TOTAL ... | E. | 45,23,390 | 61,71,300 | 62,70,000 | 1,26,93,878 |
| 2,18,81,848 | 2,40,00,000 | 2,55,00,000 | 2,57,31,899 | ... | TOTAL IMPERIAL ... | ... | 2,20,19,802 | 2,37,90,200 | 2,30,96,000 | 2,91,12,156 |
| ... | ... | ... | ... | ... | PROVINCIAL. | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | [ As above. ] | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | TOTAL PROVINCIAL ... | ... | ... | ... | ... | ... |
| | | | | | CONTRIBUTIONS. | | | | | |
| ... | ... | ... | ... | ... | [ And so on. ] | ... | ... | ... | ... | ... |
| 2,18,81,848 | 2,40,00,000 | 2,55,00,000 | 2,57,31,899 | | GRAND TOTAL ... | ... | 2,20,19,802 | 2,37,90,200 | 2,30,96,000 | 2,91,12,156 |

* Actuals of previous year should be shown in antique.

LAHORE,
*The* 18 .

C. D.,
*Examiner of Accounts.*



# NORTH-WESTERN RAILWAY.

## SCHEDULE A.

2120/81

## FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of Working Expenses.*

| HEADS. | NORTH-WESTERN RAILWAY. ACTUALS. General Working Expenses. | Establishment. | Total. | And so on for other Railways. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | |
| Maintenance of Way, Works and Stations | ... | ... | 50,37,922 | |
| Locomotive Expenses | ... | ... | 63,24,396 | |
| Carriage and Wagon Expenses | ... | ... | 18,01,774 | |
| Traffic Expenses | ... | ... | 23,13,968 | |
| General Charges | ... | ... | 13,25,452 | |
| Steam Boat Service | ... | ... | 1,03,507 | |
| Special and Miscellaneous Expenditure | ... | ... | 2,03,039 | |
| Rent of leased lines | ... | ... | 1,06,024 | |
| TOTAL WORKING EXPENSES | (a) 1,22,52,086 | (a) 50,52,996 | 1,73,05,082 | (a).—The establishment charges pertaining to each head should be distributed. |
| *Deduct*—Decrease in debit balance of Suspense as per Schedule G. | ... | ... | 30,042 | |
| *Add*—Decrease in balance of "Demands payable" as per Schedule G. | ... | ... | 1,50,218 | |
| Net Expenditure against Grant | 1,22,52,086 | 50,52,996 | 1,74,25,258 | |

Note.—For details of establishment charges, see Schedule F.

NORTH-WESTERN

SCHEDULE

FINANCE ACCOUNTS

*Detailed Account of Expenditure on*

IMPE

| Main and sub-heads of Expenditure. | PESHAWAR JUMROOD. | | | | | | EAS | | |
|---|---|---|---|---|---|---|---|---|---|
| | *Official year, 1888-89.* | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | *Official year, 1888-89.* | | |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | | Budget Estimate. | Revised Estimate. | Outlay. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Preliminary Expenses— | | | | | | | | | |
| Survey Expenses ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Plant ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Establishment ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| *Total ... | ... | 2,000 | 1,951 | 4,178 | 6,129 | 7,775 | 1,26,000 | 77,052 | 78,386 |
| Suspense Accounts as per Schedule G. | ... | ... | ... | ... | ... | ... | ... | —2,046 | —2,046 |
| | ... | 2,000 | 1,951 | 4,178 | 6,129 | 7,775 | 1,26,000 | 75,006 | 76,340 |
| *Deduct*—Receipts on Capital Account. | ... | ... | ... | ... | ... | ... | ... | 6 | 6 |
| Net expenditure... ... | ... | 2,000 | 1,951 | 4,178 | 6,129 | 7,775 | 1,26,000 | 75,000 | 76,334 |

* In practice the outlay should



RAILWAY.

B.

FOR THE YEAR 1888-89.

*Surveys.*

8120
82

RIAL.

NU.

| KHATTAN BABAR KUTCH. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | *Official year, 1888-89.* | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. |
| | | | Budget Estimate. | Revised Estimate. | Outlay. | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 68,493 | 1,46,879 | 1,86,344 | ... | —1,900 | —1,937 | 23,631 | 21,694 | 28,515 |
| 2,046 | ... | ... | ... | ... | ... | ... | ... | ... |
| 70,539 | 1,46,879 | 1,86,344 | ... | —1,900 | —1,937 | 23,631 | 21,694 | 28,515 |
| 12 | 18 | ... | ... | ... | ... | 91 | 91 | ... |
| 70,527 | 1,46,861 | 1,86,344 | ... | —1,900 | —1,937 | 23,540 | 21,603 | 28,515 |

be distributed by sub-heads.

# NORTH-WESTERN RAILWAY.

## SCHEDULE B.—concluded.

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed account of expenditure on surveys.*

| Main and sub-heads of Expenditure. | IMPERIAL—*concluded.* | | | | | | And so on for other Surveys. |
|---|---|---|---|---|---|---|---|
| | SIALKOT JAMMU. | | | | | | |
| | *Official year, 1888-89.* | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Preliminary Expenses— | | | | | | | |
| Survey Expenses ... ... | ... | ... | ... | ... | ... | ... | |
| Plant ... ... ... | ... | ... | ... | ... | ... | ... | |
| Establishment ... ... ... | ... | ... | ... | ... | ... | ... | |
| *TOTAL ... | ... | —5,200 | —5,194 | 5,194 | ... | 6,600 | |
| Suspense Accounts as per Schedule G ... | ... | ... | ... | ... | ... | ... | |
| | ... | —5,200 | —5,194 | 5,194 | ... | 6,600 | |
| *Deduct*—Receipts on Capital Account ... | ... | ... | ... | ... | ... | ... | |
| Net Expenditure ... ... ... | ... | —5,200 | —5,194 | 5,194 | ... | 6,600 | |

* In practice the outlay should be distributed by sub-heads.



# NORTH-WESTERN RAILWAY.

## SCHEDULE C.

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of expenditure on Construction of Protective Railways.*

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| Main and sub-heads of expenditure. | A.—RAILWAY. | | | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|
| | OFFICIAL YEAR, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| I.—Preliminary Expenses ... Survey expenses ... ... | ... | ... | ... | ... | ... | ... | ... |
| Plant ... ... | ... | ... | ... | ... | ... | ... | ... |
| Establishment... ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| II.—Land ... ... ... ... ... | ... | ... | ... | ... | ... | ... | ... |
| III.—Formation ... ... Earthwork ... ... | ... | ... | ... | ... | ... | ... | ... |
| Tunnels ... ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| IV.—Bridge work ... ... Large Bridges ... ... | ... | ... | ... | ... | ... | ... | ... |
| Minor Bridges ... ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| V.—Fencing ... ... Fencing ... ... | ... | ... | ... | ... | ... | ... | ... |
| Road crossing ... ... | ... | ... | ... | ... | ... | ... | ... |
| Mile and gradient posts ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| VI.—Ballast and Permanent-way. Ballast ... ... | ... | ... | ... | ... | ... | ... | ... |
| Permanent-way ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| VII.—Station and Building ... Station and Offices ... | ... | ... | ... | ... | ... | ... | ... |
| Workshops, store buildings, &c. ... | ... | ... | ... | ... | ... | ... | ... |
| Staff Quarters ... ... | ... | ... | ... | ... | ... | ... | ... |
| Station Machinery ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| Total Construction Accounts ... | ... | ... | ... | ... | ... | ... | ... |
| VIII.—Plant ... ... Engineering ... ... | ... | ... | ... | ... | ... | ... | ... |
| Locomotive ... ... | ... | ... | ... | ... | ... | ... | ... |
| Carriage and Wagon ... | ... | ... | ... | ... | ... | ... | ... |
| Station and Office furniture | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| IX.—Ferries, &c. ... ... Ferries ... ... | ... | ... | ... | ... | ... | ... | ... |
| Floating Bridges ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| X.—Rolling stock ... ... Locomotive ... ... | ... | ... | ... | ... | ... | ... | ... |
| Carriage and Wagon ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| XI.—General charges as per schedule F. Direction or General ... | ... | ... | ... | ... | ... | ... | ... |
| Engineering* ... ... | ... | ... | ... | ... | ... | ... | ... |
| Stores ... ... | ... | ... | ... | ... | ... | ... | ... |
| Audit and Accounts ... | ... | ... | ... | ... | ... | ... | ... |
| Medical and Sanitation ... | ... | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... | ... |
| Total expenditure on Final Heads ... | ... | ... | ... | ... | ... | ... | ... |
| Suspense Accounts as per schedule G. | ... | ... | ... | ... | ... | ... | ... |
| Grand Total ... | ... | ... | ... | ... | ... | ... | ... |
| *Deduct*—Receipts on Capital Account ... | ... | ... | ... | ... | ... | ... | ... |
| Net expenditure ... | ... | ... | ... | ... | ... | ... | ... |
| *Deduct*—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged on in England ... ... ... ... | ... | ... | ... | ... | ... | ... | ... |
| Net Indian Outlay ... | ... | ... | ... | ... | ... | ... | ... |

* Charges for rent and maintenance of telegraphs prior to opening of the line for traffic will be debited to General Charges, Engineering, Office Expenses, &c.

NORTH-WESTERN RAILWAY.

SCHEDULE D.

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of expenditure on Construction of Railways charged against Revenue in addition to that under Famine Insurance.*

| Main and sub-heads of expenditure. | IMPERIAL. A.—Railway. Official year, 1888-89. Budget Estimate. | Revised Estimate. | Outlay. | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | PROVINCIAL. A.—Railway. Official year, 1888-89. Budget Estimate. | Revised Estimate. | Outlay. | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned estimate. | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| I.—Preliminary Expenses ... Survey expenses | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Plant | | | | | | | | | | | | | |
| Establishment | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| II.—Land | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| III.—Formation ... Earthwork | | | | | | | | | | | | | |
| Tunnels | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| IV.—Bridge work ... Large Bridges | | | | | | | | | | | | | |
| Minor Bridges | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| V.—Fencing ... Fencing | | | | | | | | | | | | | |
| Road crossings | | | | | | | | | | | | | |
| Mile and gradient posts | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| VI.—Ballast and Permanent-way ... Ballast | | | | | | | | | | | | | |
| Permanent-way | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| VII.—Stations and Buildings ... Stations and Offices | | | | | | | | | | | | | |
| Workshops, store buildings, &c. | | | | | | | | | | | | | |
| Staff Quarters | | | | | | | | | | | | | |
| Machinery | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total Construction Accounts | | | | | | | | | | | | | |
| VIII.—Plant ... Engineering | | | | | | | | | | | | | |
| Locomotive | | | | | | | | | | | | | |
| Carriage and Wagon | | | | | | | | | | | | | |
| Station and Office furniture | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| IX.—Ferries, &c. ... Ferries | | | | | | | | | | | | | |
| Floating Bridges | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| X.—Rolling stock ... Locomotive | | | | | | | | | | | | | |
| Carriage and Wagon | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| XI.—General charges as per schedule I. Direction or General | | | | | | | | | | | | | |
| Engineering* | | | | | | | | | | | | | |
| Stores | | | | | | | | | | | | | |
| Audit and Accounts | | | | | | | | | | | | | |
| Medical and Sanitation | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total expenditure on Final Heads | | | | | | | | | | | | | |
| Suspense Accounts as per Schedule G. | | | | | | | | | | | | | |
| Grand Total | | | | | | | | | | | | | |
| *Deduct*—Receipts on Capital Account | | | | | | | | | | | | | |
| Net expenditure | | | | | | | | | | | | | |
| *Deduct*—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England. | | | | | | | | | | | | | |
| Net Indian Outlay | | | | | | | | | | | | | |

* Charges for rent and maintenance of telegraphs prior to the opening of the line for traffic will be debited to General Charges, Engineering, Office Expenses, &c.

9120/94

# NORTH-WESTERN RAILWAY.

## SCHEDULE E.

### FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of expenditure on Construction of Railways not charged against Revenue.*

| Main and sub-heads of expenditure. | NORTH-WESTERN RAILWAY. | | | | | |
|---|---|---|---|---|---|---|
| | Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| I.—Preliminary Expenses ... Survey expenses | ... | ... | ... | ... | ... | ... |
| Plant | ... | ... | ... | ... | ... | ... |
| Establishment | ... | ... | ... | ... | ... | ... |
| | ... | 13,10 | 1,245 | 24,64,606 | 24,65,851 | 24,83,595 |
| II.—Land | 16,000 | 28,000 | 30,040 | 15,19,279 | 15,49,319 | 15,45,486 |
| III.—Formation ... Earthwork | ... | ... | ... | ... | ... | ... |
| Tunnels | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... |
| IV.—Bridge work ... Large Bridges | ... | ... | ... | ... | ... | ... |
| Minor Bridges | ... | ... | ... | ... | ... | ... |
| | 13,71,580 | 7,03,000 | 7,38,303 | 6,58,38,633 | 6,65,76,935 | 5,65,57,508 |
| V.—Fencing ... Fencing | ... | ... | ... | ... | ... | ... |
| Road crossings | ... | ... | ... | ... | ... | ... |
| Mile and gradient posts | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | ... | ... | ... |
| VI.—Ballast and Permanent-way Ballast | ... | ... | ... | ... | ... | ... |
| Permanent-way | ... | ... | ... | ... | ... | ... |
| | 4,30,000 | —74,000 | —1,09,718 | 4,91,24,159 | 4,90,14,447 | 4,80,97,148 |
| VII.—Station and Buildings ... Stations and Offices | ... | ... | ... | ... | ... | ... |
| Workshops, store buildings, &c. | ... | ... | ... | ... | ... | ... |
| Staff Quarters | ... | ... | ... | ... | ... | ... |
| Station Machinery | ... | ... | ... | ... | ... | ... |
| | 8,84,800 | 2,53,000 | 2,49,479 | 1,47,93,923 | 1,50,43,393 | 1,49,30,851 |
| Total Construction Accounts | 26,93,380 | 8,91,240 | 9,09,345 | 13,37,80,600 | 13,46,89,945 | 13,44,74,588 |
| VIII.—Plant ... Engineering | ... | ... | ... | ... | ... | ... |
| Locomotive | ... | ... | ... | ... | ... | ... |
| Carriage and Wagon | ... | ... | ... | ... | ... | ... |
| Station and Office furniture | ... | ... | ... | ... | ... | ... |
| | 47,070 | 1,000 | 14,149 | 63,45,629 | 63,59,778 | 61,30,205 |
| IX.—Ferries, &c. ... Ferries | ... | ... | ... | ... | ... | ... |
| Floating Bridges | ... | ... | ... | ... | ... | ... |
| | ... | ... | ... | 4,94,581 | 4,94,681 | 4,94,607 |
| X.—Rolling stock ... Locomotive | ... | ... | ... | ... | ... | ... |
| Carriage and Wagon | ... | ... | ... | ... | ... | ... |
| | 4,15,000 | 1,81,000 | 3,33,326 | 2,62,10,840 | 2,65,53,166 | 2,63,89,730 |
| IX.—General charges as per Schedule F. Direction or General | ... | ... | ... | ... | ... | ... |
| Engineering* | ... | ... | ... | ... | ... | ... |
| Stores | ... | ... | ... | ... | ... | ... |
| Audit and Accounts | ... | ... | ... | ... | ... | ... |
| Medical and Sanitation | ... | ... | ... | ... | ... | ... |
| | 1,08,680 | 65,360 | 47,980 | 1,38,22,320 | 1,38,70,300 | 1,39,64,015 |
| Carried over | 32,04,080 | 11,40,300 | 13,04,800 | 18,06,63,070 | 18,19,67,870 | 18,18,53,395 |

* Charges for rent and maintenance of telegraphs prior to the opening of the line for traffic will be debited to General Charges, Engineering Office, Expenses.



RAILWAY.

E.

FOR THE YEAR 1888-89.

*Railways not charged against Revenue.*

2180/25

| SIND-SAGAR RAILWAY—WESTERN SECTION. | | | | | | BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. |
| Budget Estimate. | Revised Estimate. | Outlay. | | | | Budget Estimate. | Revised Estimate. | Outlay. | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 6,413 | 6,413 | 6,585 |
| ... | ... | —20 | 79,983 | 79,933 | 78,000 | ... | ... | ... | ... | 1,946 | 55,125 |
| ... | 42,000 | 33,611 | 2,37,755 | 2,76,366 | 3,55,000 | 40,000 | 2,000 | 1,946 | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 2,11,100 | 2,57,192 | 42,30,404 | 44,73,596 | 51,89,815 | 7,65,000 | 16,63,319 | 12,30,875 | 6,822 | 12,37,697 | 33,05,567 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 7,88,390 | 5,99,090 | 5,83,731 | 90,50,885 | 1,26,30,853 | 1,93,000 | 2,58,134 | 2,57,183 | 65 | 2,57,250 | 5,33,550 | |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,61,610 | 86,000 | 77,035 | 11,69,233 | 12,46,268 | 12,48,853 | 1,03,000 | 67,250 | 46,719 | ... | 46,719 | 1,86,088 |
| 9,50,000 | 9,28,100 | 9,56,550 | 1,56,53,229 | 1,66,10,779 | 2,00,62,321 | 10,07,000 | 20,12,503 | 13,26,735 | 13,300 | 13,50,035 | 40,05,885 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,00,000 | 8,600 | —36,716 | 2,33,368 | 2,36,980 | 4,06,350 | 1,89,000 | 71,395 | 61,230 | 4,833 | 66,063 | 82,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 1,07,600 | 1,09,754 | 4,02,156 | 5,12,110 | 7,06,000 | 5,000 | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 14,55,000 | 9,39,000 | 9,40,974 | 15,85,314 | 25,25,288 | 33,00,000 | 50,070 | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 1,322 | 1,378 | 6,26,139 | 6,27,917 | 6,30,003 | 98,148 | 74,230 | 72,719 | 7,058 | 80,677 | 1,81,115 |
| 2,05,020 | 10,64,022 | 29,21,040 | 1,83,30,304 | 2,03,21,564 | 2,50,08,671 | 14,00,148 | 21,58,128 | 16,70,594 | 28,091 | 16,98,785 | 42,70,000 |

# NORTH-WESTERN RAILWAY.

## SCHEDULE E—*continued.*

## FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of expenditure on Construction of Railways not charged against Revenue.*

| Main and sub-heads of expenditure. | NORTH-WESTERN RAILWAY. | | | | | |
|---|---|---|---|---|---|---|
| | Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Brought forward ... | 31,64,000 | 11,40,500 | 13,04,805 | 18,06,63,070 | 18,19,67,870 | 18,15,53,395 |
| Loss by Exchange ... ... ... ... ... ... | ... | ... | ... | 50,67,730 | 50,67,730 | 52,30,734 |
| Purchase of Lines ... ... ... ... ... ... | ... | ... | ... | 4,91,16,213 | 4,91,16,213 | 4,91,16,213 |
| Overdrawn Current Accounts ... ... ... ... ... | ... | ... | ... | 28,70,470 | 28,70,470 | 28,70,470 |
| Total Expenditure on Final Heads ... | 31,64,000 | 11,40,500 | 13,04,805 | 23,76,17,483 | 23,90,22,283 | 23,87,70,812 |
| Suspense Accounts as per Schedule G, ... ... ... ... | —20,54,000 | —25,000 | —15,30,286 | 1,10,31,903 | 1,04,02,375 | 1,19,07,902 |
| GRAND TOTAL EXPENDITURE ... | 11,10,000 | 11,15,500 | —2,25,286 | 25,05,50,385 | 25,03,24,659 | 25,06,78,714 |
| Deduct—Stores taken over from S., P. and D. Railway* ... ... | ... | ... | ... | 48,36,651 | 48,36,651 | 48,36,651 |
| " Receipts on Capital Account ... ... ... ... | ... | 4,500 | 4,383 | 9,87,172 | 9,91,554 | 4,500 |
| Net Expenditure ... ... ... ... ... ... | 11,10,000 | 11,11,000 | —2,30,305 | 24,47,26,562 | 24,44,96,354 | 24,56,37,563† |
| Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England ... ... ... ... ... | 31,55,000 | 28,04,000 | 23,27,502 | 9,40,77,105 | 9,63,04,697 | 9,82,81,105 |
| Net Indian Outlay ... ... ... ... ... ... | —18,45,000 | —16,93,000 | —24,57,710 | 15,06,49,367 | 14,81,91,657 | 14,73,56,368 |

* These heads are only used when a line is acquired by purchase.
† Outlay to 31st March 1888 *plus* Revised Estimate for 1888-89.



# RAILWAY.

## E—*continued.*

## FOR THE YEAR 1888-89.

*of Railways not charged against Revenue.*

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| SIND-SAGAR RAILWAY—WESTERN SECTION. | | | | | | BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. |
| Budget Estimate. | Revised Estimate. | Outlay. | | | | Budget Estimate. | Revised Estimate. | Outlay. | | | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 25,05,000 | 19,04,032 | 19,71,040 | 1,83,50,504 | 2,03,21,544 | 2,50,98,671 | 11,00,148 | 21,53,128 | 16,70,694 | 26,091 | 16,96,785 | 42,70,000 |
| ... | ... | ... | 18,11,660 | 18,11,660 | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 25,05,000 | 19,04,032 | 19,71,040 | 2,01,62,164 | 2,21,33,204 | 2,50,98,671 | 14,00,148 | 21,53,128 | 16,70,694 | 26,091 | 16,96,785 | 42,70,000 |
| ... | —1,18,087 | —1,67,413 | 2,81,931 | 1,14,518 | ... | 4,14,500 | 1,13,319 | 2,64,814 | 68,022 | 4,30,836 | ... |
| 25,05,000 | 18,75,935 | 18,03,627 | 2,04,24,095 | 2,22,47,722 | 2,50,98,671 | 18,14,648 | 23,93,447 | 20,35,508 | 94,113 | 21,27,621 | 42,70,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | —65 | —65 | 7,82,643 | 7,82,578 | ... | 4,448 | 4,447 | 248 | ... | 248 | ... |
| 25,05,000 | 18,76,000 | 18,03,692 | 1,93,41,452 | 2,14,65,144 | 2,50,98,671 | 18,10,000 | 23,97,000 | 20,35,260 | 94,113 | 21,27,373 | 42,70,000 |
| ... | 3,000 | ... | 67,96,464 | 67,96,464 | ... | 8,00,000 | 4,43,000 | 2,65,710 | ... | 2,65,710 | ... |
| 28,05,000 | 18,73,000 | 18,03,692 | 1,25,45,268 | 1,46,68,980 | ... | 10,10,000 | 18,54,000 | 17,69,550 | 94,113 | 18,61,663 | ... |

# NORTH-WESTERN RAILWAY.

## SCHEDULE E—*concluded.*

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detailed Account of expenditure on Construction of Railways not charged against Revenue.*

| Main and sub-heads of expenditure. | BOLAN HIGH LEVEL LINE. | | | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|
| | Official year, 1888-89. | | | Outlay to end of previous year. | Outlay to end of 1888-89. | Sanctioned Estimate. | |
| | Budget Estimate. | Revised Estimate. | Outlay. | | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| I.—Preliminary Expenses ... Survey expenses ... ... ... | ... | ... | ... | ... | ... | ... | |
| Plant ... ... ... ... | ... | ... | ... | ... | ... | ... | |
| Establishment ... ... ... | ... | ... | ... | ... | ... | ... | |
| II.—Land ... ... ... ... ... ... | ... | ... | ... | 36,944 | 36,944 | 36,944 | |
| III.—Formation ... ... Earthwork ... ... ... | ... | ... | ... | ... | ... | ... | |
| Tunnels ... ... | ... | ... | ... | ... | ... | ... | |
| IV.—Bridge work ... ... Large Bridges ... ... | ... | ... | ... | ... | ... | ... | |
| Minor Bridges ... ... | ... | ... | ... | ... | ... | ... | |
| V.—Fencing ... ... Fencing ... ... | 6,79,513 | 4,89,000 | 4,66,313 | 1,54,940 | 6,43,053 | 9,43,000 | |
| Road crossings ... ... | ... | ... | ... | ... | ... | ... | |
| Mile and gradient posts ... | ... | ... | ... | ... | ... | ... | |
| VI.—Ballast and Permanent-way Ballast ... ... ... | ... | ... | ... | ... | ... | ... | |
| Permanent-way ... ... | ... | ... | ... | ... | ... | ... | |
| VII.—Stations and Buildings ... Stations and Offices ... ... | 1,26,909 | 89,000 | 94,190 | 3,42,057 | 4,36,247 | 1,60,450 | |
| Workshops, store buildings, &c. ... | ... | ... | ... | ... | ... | ... | |
| Staff Quarters ... ... | ... | ... | ... | ... | ... | ... | |
| Station Machinery ... ... | ... | ... | ... | ... | ... | ... | |
| Total Construction Accounts ... | 21,637 | 78,000 | 80,621 | 5,178 | 85,099 | 2,35,941 | |
| VIII.—Plant ... ... Engineering ... ... ... | 8,18,908 | 6,36,000 | 6,71,323 | 5,27,113 | 12,08,338 | 14,85,133 | |
| Locomotive ... ... ... | ... | ... | ... | ... | ... | ... | |
| Carriage and Wagon ... ... | ... | ... | ... | ... | ... | ... | |
| Station and Office furniture ... ... | ... | ... | ... | ... | ... | ... | |
| IX.—Ferries, &c. ... ... Ferries ... ... ... | 20,000 | 10,000 | 6,924 | 38,389 | 48,313 | 16,457 | |
| Floating Bridges ... ... | ... | ... | ... | ... | ... | ... | |
| X.—Rolling stock ... ... Locomotive ... ... ... | ... | ... | ... | ... | ... | ... | |
| Carriage and Wagon ... ... | ... | ... | ... | ... | ... | ... | |
| XI.—General charges as per Schedule F. Direction or General ... ... | 13,000 | 300 | 201 | 97,854 | 98,055 | ... | |
| Engineering* ... ... | ... | ... | ... | ... | ... | ... | |
| Stores ... ... ... | ... | ... | ... | ... | ... | ... | |
| Audit and Accounts ... ... | ... | ... | ... | ... | ... | ... | |
| Medical and Sanitation ... ... | ... | ... | ... | ... | ... | ... | |
| | 23,093 | 58,374 | 41,004 | 21,036 | 62,040 | 62,040 | |
| Total expenditure on Final Heads ... ... | 8,75,000 | 7,04,674 | 7,21,353 | 6,03,054 | 13,17,408 | 18,84,560 | |
| Suspense Accounts as per Schedule G. | —2,30,000 | 2,11,626 | 1,92,924 | 27,416 | 2,69,710 | ... | |
| Grand Total Expenditure ... | 6,45,000 | 9,16,300 | 9,14,646 | 7,72,470 | 16,87,118 | 18,84,560 | |
| Deduct—Receipts on Capital Account ... ... | ... | ... | ... | ... | ... | ... | |
| Net expenditure ... ... ... | 6,45,000 | 9,16,300 | 9,14,646 | 7,72,470 | 16,87,118 | 18,84,560 | |
| Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off in England ... ... ... ... | 1,00,000 | 1,51,300 | 1,41,654 | 1,83,062 | 3,30,716 | ... | |
| Net Indian outlay ... | 5,45,000 | 9,65,000 | 7,72,992 | 5,83,408 | 13,56,402 | ... | |

* Charges for rent and maintenance of telegraphs prior to the opening of the line for traffic will be debited to General Charges, Engineering, Office Expenses.

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# NORTH-WESTERN RAILWAY.

## SCHEDULE F.

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

Detail of Establishment Charges.

NORTH-WESTERN

SCHEDULE

FINANCE ACCOUNTS

*Detail of Establishment*

| PARTICULARS. | NORTH-WESTERN RAILWAY. | | | | SIND-SAGAR RAILWAY—WESTERN SECTION. | | | |
|---|---|---|---|---|---|---|---|---|
| | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. |
| | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Brought forward ... | ... | ... | ... | 1,72,170 | ... | ... | ... | ... |
| ENGINEERING—*contd.* | | | | | | | | |
| Brought forward ... | 17,972 | ... | 17,972 | 5,33,283 | 1,016 | ... | 1,016 | ... |
| Accountants ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office ... ... ... ... | 12,792 | ... | 12,792 | 1,30,932 | 45 | ... | 45 | ... |
| Petty ... ... ... ... | 454 | ... | 454 | | ... | ... | ... | ... |
| Local and other allowances ... ... | ... | ... | ... | 8,252 | ... | ... | ... | ... |
| Travelling Allowances ... ... | 1,170 | ... | 1,170 | 27,714 | 175 | ... | 175 | ... |
| Contingencies ... ... ... | ... | 1,980 | 1,980 | 14,790 | ... | 96 | 96 | ... |
| Quarters ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office Accommodation ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Instruments ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office expenses* ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL ... | 32,388 | 1,980 | 34,368 | 7,14,971 | 1,236 | 96 | 1,332 | ... |
| STORES. | | | | | | | | |
| Share of General charges of Secretary of State ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Storekeepers ... ... ... | 13,574 | | 13,574 | 54,750 | ... | ... | ... | ... |
| Sub-Storekeepers ... ... | | | | | 26 | ... | 26 | ... |
| Office ... ... ... ... | | | | 41,727 | ... | ... | ... | ... |
| Petty ... ... ... ... | | | | 12,138 | 20 | ... | 20 | ... |
| Travelling Allowances ... ... | 28 | ... | 28 | 4,029 | ... | ... | ... | ... |
| Local and other allowances ... ... | ... | ... | ... | 1,069 | ... | ... | ... | ... |
| Contingencies ... ... ... | ... | ... | ... | —1 | ... | ... | ... | ... |
| Quarters ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office Accommodation ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Instruments ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Carried over ... | 13,602 | ... | 13,602 | 1,13,712 | 46 | ... | 46 | ... |
| Carried over ... | 32,388 | 1,980 | 34,368 | 8,87,141 | 1,236 | 96 | 1,332 | ... |

* To include any charges for rent and maintenance



RAILWAY.

F—*continued.*

FOR THE YEAR 1888-89.

*charges.*

2120/89

| BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | BOLAN HIGH LEVEL LINE. | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|
| CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | |
| Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 19,123 | 1,241 | 20,364 | ... | ... | 17 | 17 | ... | |
| 27,412 | ... | 27,412 | ... | 21,513 | ... | 21,513 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 2,120 | ... | 2,120 | ... | 6,390 | ... | 6,390 | ... | |
| 5,272 | ... | 5,272 | ... | | | | | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 2,449 | ... | 2,449 | ... | 7,445 | ... | 7,445 | ... | |
| ... | 4,096 | 4,096 | ... | ... | 133 | 133 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 37,253 | 4,096 | 41,349 | ... | 35,348 | 133 | 35,481 | ... | |
| 4,138 | ... | 4,138 | ... | 2,206 | ... | 2,206 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 888 | ... | 888 | ... | ... | ... | ... | ... | |
| 437 | ... | 437 | ... | ... | ... | ... | ... | |
| 658 | ... | 658 | ... | ... | ... | ... | ... | |
| 4 | ... | 4 | ... | ... | ... | ... | ... | |
| ... | 78 | 78 | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 6,125 | 78 | 6,203 | ... | 2,206 | ... | 2,206 | ... | |
| 56,376 | 5,337 | 61,713 | ... | 35,348 | 150 | 35,498 | ... | |

telegraphs prior to the opening of the line for traffic.

NORTH-WESTERN RAILWAY.

SCHEDULE F—*continued.*

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detail of Establishments charges.*

| Particulars. | NORTH-WESTERN RAILWAY. | | | | SIND-SAGAR RAILWAY—WESTERN SECTION. | | | | BRIDGE OVER THE CHENAB AT PAMUWALA. | | | | BOLAN HIGH LEVEL LINE. | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Capital. | | | Revenue. | Capital. | | | Revenue. | Capital. | | | Revenue. | Capital. | | | Revenue. | |
| | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Brought forward ... | 32,388 | 1,980 | 34,368 | 8,87,141 | 1,236 | 96 | 1,332 | ... | 56,376 | 5,337 | 61,713 | ... | 35,348 | 150 | 35,498 | ... | |
| STORES—*concld.* | | | | | | | | | | | | | | | | | |
| Brought forward ... | 13,602 | ... | 13,602 | 1,13,712 | 46 | ... | 46 | ... | 6,125 | 78 | 6,203 | ... | 2,206 | ... | 2,206 | ... | |
| Office expenses ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| | 13,602 | ... | 13,602 | 1,13,712 | 46 | ... | 46 | ... | 6,125 | 78 | 6,203 | ... | 2,206 | ... | 2,206 | ... | |
| *Deduct*—Recoveries from other Railways and Departments ... ... | ... | ... | ... | 34,858* | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL ... | 13,602 | ... | 13,602 | 78,854 | 46 | ... | 46 | ... | 6,125 | 78 | 6,203 | ... | 2,206 | ... | 2,206 | ... | |
| AUDIT AND ACCOUNTS. | | | | | | | | | | | | | | | | | |
| Examiner ... ... ... | ... | ... | ... | 55,681 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Accountants ... ... ... | ... | ... | ... | } 2,55,413 | { ... | ... | ... | ... | 2,200 | ... | 2,200 | ... | ... | ... | ... | ... | |
| Office ... ... ... | ... | ... | ... | | { ... | ... | ... | ... | 550 | ... | 550 | ... | 3,300 | ... | 3,300 | ... | |
| Petty ... ... ... | ... | ... | ... | | | | | | ... | ... | ... | ... | ... | ... | ... | ... | |
| Travelling Inspectors ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Do. allowances ... | ... | ... | ... | 24,979 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Local and other allowances ... | ... | ... | ... | 7,150 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Contingencies ... ... | ... | ... | ... | 370 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Quarters ... ... | ... | ... | ... | 3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Office Accommodation ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Instruments ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Office expenses ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL ... | ... | ... | ... | 3,43,596 | ... | ... | ... | ... | 2,750 | ... | 2,750 | ... | 3,300 | ... | 3,300 | ... | |
| MEDICAL AND SANITATION. | | | | | | | | | | | | | | | | | |
| Surgeons and Assistants ... ... | ... | ... | ... | 17,359 | ... | ... | ... | ... | 752 | ... | 752 | ... | ... | ... | ... | ... | |
| Apothecaries and Assistants ... ... | ... | ... | ... | 17,327 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Hospital Assistants ... ... | ... | ... | ... | ... | ... | ... | ... | ... | 89 | ... | 89 | ... | ... | ... | ... | ... | |
| Carried over ... | ... | ... | ... | 34,686 | ... | ... | ... | ... | 841 | ... | 841 | ... | ... | ... | ... | ... | |
| Carried over ... | 45,990 | 1,980 | 47,970 | 13,09,591 | 1,378 | | 1,378 | ... | 65,251 | 5,415 | 70,666 | ... | 40,854 | 150 | 41,004 | ... | |

* This should be distributed over heads concerned.

2120/30.

NORTH-WESTERN RAILWAY.

SCHEDULE F—*continued.*

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detail of Establishment charges.*

| Particulars. | NORTH-WESTERN RAILWAY. | | | | SIND-SAGAR RAILWAY—WESTERN SECTION. | | | |
|---|---|---|---|---|---|---|---|---|
| | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. |
| | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Brought forward | 45,990 | 1,980 | 47,970 | 13,09,591 | 1,282 | 96 | 1,378 | ... |
| MEDICAL AND SANITATION—*concld.* | | | | | | | | |
| Brought forward ... | ... | ... | ... | 34,686 | ... | ... | ... | ... |
| Petty Establishment ... ... | ... | ... | ... | 9,253 | ... | ... | ... | ... |
| Office ... ... ... | ... | ... | ... | 1,829 | ... | ... | ... | ... |
| Travelling allowances ... ... | 2 | ... | 2 | 2,748 | ... | ... | ... | ... |
| Local and other allowances ... ... | ... | ... | ... | 25,059 | ... | ... | ... | ... |
| Contingencies ... ... ... | ... | 8 | 8 | ... | ... | ... | ... | ... |
| Quarters ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office accommodation ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Instruments ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Office expenses ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... |
| TOTAL ... | 2 | 8 | 10 | 73,575 | ... | ... | ... | ... |
| LOCOMOTIVE AND CARRIAGE AND WAGON. | | | | | | | | |
| Superintendents and Assistants ... | ... | ... | ... | 1,07,662 | ... | ... | ... | ... |
| Subordinate Superintendents ... | ... | ... | ... | 1,82,128 | ... | ... | ... | ... |
| Office Establishment ... ... | ... | ... | ... | 1,80,895 | ... | ... | ... | ... |
| Running Staff ... ... ... | ... | ... | ... | 6,78,326 | ... | ... | ... | ... |
| Overtime allowances ... ... | ... | ... | ... | 3,58,846 | ... | ... | ... | ... |
| Travelling and other allowances ... | ... | ... | ... | 19,559 | ... | ... | ... | ... |
| Contingencies ... ... ... | ... | ... | ... | 20,088 | ... | ... | ... | ... |
| *Deduct*—Recoveries from other Railways | ... | ... | ... | 15,47,504 | ... | ... | ... | ... |
| | ... | ... | ... | *2,936 | ... | ... | ... | ... |
| TOTAL ... | ... | ... | ... | 15,44,568 | ... | ... | ... | ... |
| TRAFFIC. | | | | | | | | |
| Superintendents and Assistants ... | ... | ... | ... | 1,55,504 | ... | ... | ... | ... |
| Subordinate Superintendents ... | ... | ... | ... | | ... | ... | ... | ... |
| Carried over ... | ... | ... | ... | 1,55,504 | ... | ... | ... | ... |
| Carried over ... | 45,992 | 1,988 | 47,980 | 29,27,734 | 1,282 | 96 | 1,378 | ... |

* This should be distributed over heads concerned.



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| BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | BOLAN HIGH LEVEL LINE. | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|
| CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | |
| Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 65,251 | 5,415 | 70,666 | ... | 40,854 | 150 | 41,004 | ... | |
| 841 | ... | 841 | ... | ... | ... | ... | ... | |
| 391 | ... | 391 | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 90 | ... | 90 | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | 731 | 731 | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 1,322 | 731 | 2,053 | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 66,573 | 6,146 | 72,719 | ... | 40,854 | 150 | 41,004 | ... | |

NORTH-WESTERN RAILWAY.

SCHEDULE

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Detail of Establishment charges.*

| Particulars. | NORTH-WESTERN RAILWAY. | | | | SIND-SAGAR RAILWAY—WESTERN SECTION. | | | | BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | BOLAN HIGH LEVEL LINE. | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | |
| | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Brought forward ... | 45,992 | 1,988 | 47,980 | 29,27,734 | 1,282 | 96 | 1,378 | ... | 66,573 | 6,146 | 72,719 | ... | 40,854 | 150 | 41,004 | ... | |
| TRAFFIC—*concld.* | | | | | | | | | | | | | | | | | |
| Brought forward ... | ... | ... | ... | 1,55,504 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Station Staff ... ... ... | ... | ... | ... | 11,00,828 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Train Staff ... ... ... | ... | ... | ... | 2,93,997 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Petty Establishment ... ... | ... | ... | ... | 1,40,422 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Office ... ... ... | ... | ... | ... | | | | | | | | | | | | | | |
| Travelling allowances ... ... | ... | ... | ... | 14,385 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Local and other allowances ... ... | ... | ... | ... | 1,63,367 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Contingencies ... ... ... | ... | ... | ... | 8,980 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL ... | ... | ... | ... | 18,88,493 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| PAY MASTERS | | | | | | | | | | | | | | | | | |
| Pay Masters and Assistants ... ... | ... | ... | ... | 3,060 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Office Establishment ... ... | ... | ... | ... | 36,939 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Travelling allowances ... ... | ... | ... | ... | 3,914 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Local and other allowances ... ... | ... | ... | ... | 140 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Contingencies ... ... ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL ... | ... | ... | ... | 44,053 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| STATIONERY OFFICE. | | | | | | | | | | | | | | | | | |
| Office Establishment ... ... | ... | ... | ... | 11,387 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Travelling allowances ... ... | ... | ... | ... | [illegible] | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Contingencies ... ... ... | ... | ... | ... | 567 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| TOTAL ... | ... | ... | ... | 12,027 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| Carried over ... | 45,992 | 1,988 | 47,980 | 48,72,307 | 1,282 | 96 | 1,378 | ... | 66,573 | 6,146 | 72,719 | ... | 40,854 | 150 | 41,004 | ... | |

## ...-WESTERN ...
## SCHEDULE ...
### FINANCE ACCOUNTS ...
*Detail of Establishment ...*

| Particulars. | NORTH-WESTERN RAILWAY. | | | | SIND-SAGAR RAILWAY—WESTERN SECTION. | | | |
|---|---|---|---|---|---|---|---|---|
| | CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. |
| | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | TOTAL. | Salaries, allowances and contingencies. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Brought forward ... | 45,992 | 1,988 | 47,980 | 48,72,307 | 1,282 | 96 | 1,378 | ... |
| TELEGRAPH. | | | | | | | | |
| Superintendents and Assistants ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Signallers and Assistants, &c. ... | ... | ... | ... | 1,57,959 | ... | ... | ... | ... |
| Office Establishment ... ... | ... | ... | ... | 13,534 | ... | ... | ... | ... |
| Contingencies ... ... ... | ... | ... | ... | 5,528 | ... | ... | ... | ... |
| Travelling allowances ... ... | ... | ... | ... | 2,682 | ... | ... | ... | ... |
| Local and other allowances ... ... | ... | ... | ... | 986 | ... | ... | ... | ... |
| TOTAL ... | ... | ... | ... | 1,80,689 | ... | ... | ... | ... |
| GRAND TOTAL ... | 45,992 | 1,988 | 47,980 | 50,52,996 | 1,282 | 96 | 1,378 | ... |
| ABSTRACT. | | | | | | | | |
| Pensionable Establishment ... ... | ... | ... | ... | 10,85,726 | ... | ... | ... | ... |
| Non-pensionable Establishment ... | ... | ... | ... | 32,89,230 | ... | ... | ... | ... |
| Allowance and Contingencies ... | ... | ... | ... | 6,78,040 | ... | ... | ... | ... |



RAILWAY.

F—*concluded.*

FOR THE YEAR 1888-89.

*charges.*

| BRIDGE OVER THE CHENAB AT RAMUWALLA. | | | | BOLAN HIGH LEVEL LINE. | | | | And so on for other Railways. |
|---|---|---|---|---|---|---|---|---|
| CAPITAL. | | | REVENUE. | CAPITAL. | | | REVENUE. | |
| Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | Salaries and allowances. | Other expenses. | Total. | Salaries, allowances and contingencies. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 66,573 | 6,146 | 72,719 | ... | 40,854 | 150 | 41,004 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| 66,573 | 6,146 | 72,719 | ... | 40,854 | 150 | 41,004 | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |
| ... | ... | ... | ... | ... | ... | ... | ... | |

# NORTH-WESTERN RAILWAY.

## SCHEDULE G.

*Balances on the books of the Examiner of Accounts, North-Western Railway, at the end of the official year 1888-89.*

| DEBITS. | | | | | | CREDITS. | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 48.—Imperial Capital. | | | 49.—Imperial. | | | | | | | |
| Total Debits. | Bolan High Level Line. | Chenab Bridge. | Sind-Sagar Railway. | North-Western Railway. | 49a.—Imperial Railway Survey. | XXVI and 28 Imperial Revenue. | | | | | | Total Credits. |
| | | | | | | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | | | | | | Rs. |
| 1,74,280 | ... | ... | ... | 1,74,280 | ... | | ... | ... | ... | ... | ... | 8,277 |
| 3,981 | ... | 1,165 | ... | 2,819 | ... | | ... | ... | ... | ... | ... | ... |
| 1,02,69,630 | 2,69,710 | 2,60,662 | 1,94,518 | 95,44,740 | ... | | ... | ... | ... | ... | ... | ... |
| 3,64,306 | ... | 1,24,375 | ... | 2,39,931 | ... | | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... |
| 5,48,169 | ... | 44,587 | ... | 5,03,582 | ... | | ... | ... | ... | ... | ... | 65,950 |
| ... | ... | ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... |
| 11,198 | ... | 8,324 | ... | 2,874 | ... | | ... | ... | ... | ... | ... | 6,12,893 |
| ... | ... | ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... |
| 6,213 | ... | ... | ... | ... | ... | | ... | ... | ... | ... | ... | ... |
| 1,13,77,780 | 2,69,710 | 4,39,113 | 1,94,518 | 1,04,68,226 | ... | | 6,213 | ... | ... | ... | ... | 6,87,120 |
| ... | +1,93,204 | +3,64,814 | —1,67,413 | —15,30,626 | —3,646 | | —30,942 | ... | ... | ... | ... | ... |
| ... | +1,93,204 | +3,64,814 | —1,67,413 | —15,30,626 | —3,646 | | —30,942 | ... | ... | ... | ... | ... |
| | | | | | | SUSPENSE BALANCES AFFECTING CASH TO REVENUE. | | | | | | |
| 5,87,787 | ... | ... | ... | ... | ... | Traffic Account... | 5,87,787 | ... | ... | ... | ... | ... |
| 21,271 | ... | ... | ... | ... | ... | Foreign Railways | 21,271 | ... | ... | ... | ... | ... |
| 6,15,058 | ... | ... | ... | ... | ... | | 6,15,058 | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | Increase or decrease of Suspense balances during 1888-89 | —86,092 | ... | ... | ... | ... | ... |
| | | | | | | BALANCES NOT AFFECTING GRANT OR REVENUE. | | | | | | |
| 51,869 | | | | | | Cash | 51,306 | ... | ... | ... | ... | 2,69,953 |
| ... | | | | | | Deposits | ... | ... | ... | ... | ... | ... |
| ... | | | | | | Fines | ... | ... | ... | ... | ... | 14,90,57,210 |
| ... | | | | | | Traffic Earnings | ... | ... | ... | ... | ... | ... |
| 9,80,09,105 | | | | | | Working Expenses | 9,80,09,105 | ... | ... | ... | ... | 14,69,942 |
| ... | | | | | | State Railway Provident Fund | ... | ... | ... | ... | ... | ... |
| ... | | | | | | Civil Engineers' Provident Fund | ... | ... | ... | ... | ... | 16,62,18,538 |
| 15,49,23,644 | | | 15,49,23,643 | ... | | Capital Outlay | 5,27,25,307 | ... | ... | ... | ... | 31,70,15,743 |
| 5,27,25,307 | | | | | | Government | ... | ... | ... | ... | ... | ... |
| 30,57,09,925 | | | 15,49,24,207 | | | | 15,07,85,718 | | | | | TOTAL |
| 31,77,02,763 | | | 16,62,95,774 | | | | 15,14,06,980 | | | | | GRAND TOTAL |

*Amount of Deposit Cheques on 31st March 1889—*
North-Western Railway ... ... Rs. 4,99,237
Chenab Bridge ... ... ,, 12,435
TOTAL ... ... ,, 5,11,672

Certified that the balances under the several suspense heads have been audited in accordance with the rules in force (*vide* Accountant-General's Circular No. 14 of 1886) and that all the irregularities remaining unremedied at end of the year have been brought to notice in the Report on the Finance Accounts; also that the cash balance shown in the foregoing schedule is the sum of the cash balances, including imprests, of disbursing officers as verified from their cash balance statements.

C. D.,

8120
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# NORTH-WESTERN RAILWAY.

## APPENDIX A.

## STATEMENT OF INDIRECT CHARGES RELATING TO THE CAPITAL AND REVENUE ACCOUNTS FOR THE YEAR 1888-89.

# NORTH-WESTERN RAILWAY.

## APPENDIX A.

### FINANCE ACCOUNTS FOR THE YEAR 1888-89.

*Statement of Indirect Charges relating to the Capital and Revenue Accounts for the year 1888-89.*

| Year. | CAPITAL CHARGES. | | | | | | Grand Total. | REVENUE. | | | | | | | INTEREST. | | | Net Revenue in excess of Interest. | Interest in excess of Net Revenue. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Direct. | | | Indirect. | | | | Direct. | | | Indirect. | | | Net Receipts, less Indirect Charges. | Simple Interest on Capital Outlay. | Interest and annuity, Sind, Punjab and Delhi Railway | Total. | | |
| | Outlay. | Loss by Exchange. | Total. | Leave and Pension allowances. | Capitalisation of abatement of land revenue. | Total. | | Net Receipts. (b) | Loss by Exchange. (c) | (b—c.) | Leave and Pension allowances. | Indirect Establishment. | Total. | | | | | | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1868-69 ... ... ... | ... | 2,250 | 2,250 | ... | ... | ... | 2,250 | | | | | | | | 45 | ... | 45 | ... | 45 |
| 1869-70 ... ... ... | 10,85,231 | 24,790 | 11,10,021 | 50,663 | 1,504 | 52,167 | 11,62,188 | ... | ... | ... | ... | ... | ... | ... | 22,290 | ... | 22,290 | ... | 22,290 |
| 1870-71 ... ... ... | 44,74,477 | 80,860 | 45,55,337 | 1,30,052 | 1,122 | 1,31,174 | 46,86,511 | ... | ... | ... | ... | ... | ... | ... | 1,35,597 | ... | 1,35,597 | ... | 1,35,597 |
| 1871-72 ... ... ... | 31,12,191 | 11,530 | 31,23,721 | 1,62,834 | 1,219 | 1,64,053 | 32,87,774 | ... | ... | ... | ... | ... | ... | ... | 2,89,179 | ... | 2,89,179 | ... | 2,89,179 |
| 1872-73 ... ... ... | 57,95,113 | 45,660 | 58,40,773 | 2,09,098 | 573 | 2,09,671 | 60,50,444 | ... | ... | ... | ... | ... | ... | ... | 4,68,469 | ... | 4,68,469 | ... | 4,68,469 |
| 1873-74 ... ... ... | 93,64,271 | 1,84,290 | 95,48,561 | 2,32,337 | 57,967 | 2,90,304 | 98,38,865 | ... | ... | ... | ... | ... | ... | ... | 7,76,255 | ... | 7,76,255 | ... | 7,76,255 |
| 1874-75 ... ... ... | 1,08,36,375 | 2,57,250 | 1,10,93,625 | 2,56,051 | 58,970 | 3,15,021 | 1,14,08,646 | ... | ... | ... | ... | ... | ... | ... | 11,89,099 | ... | 11,89,099 | ... | 11,89,099 |
| 1875-76 ... ... ... | 1,33,31,902 | 1,28,160 | 1,34,60,062 | 2,45,899 | 14,318 | 2,60,217 | 1,37,20,279 | 89,198 | 220 | 88,978 | 11,910 | ... | 11,916 | 77,062 | 16,80,173 | ... | 16,80,173 | ... | 16,03,111 |
| 1876-77 ... ... ... | 1,30,86,603 | 5,56,740 | 1,36,43,343 | 2,54,112 | 11,715 | 2,65,827 | 1,39,09,170 | 41,954 | 1,700 | 40,254 | 29,160 | ... | 29,160 | 11,094 | 22,22,241 | ... | 22,22,241 | ... | 22,11,147 |
| 1877-78 ... ... ... | 1,59,44,604 | 4,86,280 | 1,64,30,884 | 3,00,711 | 19,372 | 3,20,083 | 1,67,50,967 | 59,128 | 2,500 | 56,628 | 38,860 | ... | 38,860 | 17,768 | 28,23,725 | ... | 28,23,725 | ... | 28,05,957 |
| 1878-79 ... ... ... | 1,18,60,341 | 4,57,980 | 1,23,18,321 | 2,00,739 | 433 | 2,01,172 | 1,25,19,493 | 2,59,538 | 1,180 | 2,58,358 | 1,07,054 | 27,398 | 1,34,452 | 1,23,906 | 33,98,710 | ... | 33,98,710 | ... | 32,74,804 |
| 1879-80 ... ... ... | 2,05,60,086 | 6,29,360 | 2,11,89,446 | 1,37,880 | 1,936 | 1,39,816 | 2,13,29,262 | 7,68,010 | 1,770 | 7,66,240 | 1,84,306 | 3,500 | 1,87,806 | 5,78,434 | 40,68,865 | ... | 40,68,865 | ... | 34,90,431 |
| 1880-81 ... ... ... | 2,32,51,709 | 10,13,860 | 2,42,65,569 | 1,41,530 | 10,293 | 1,51,823 | 2,44,17,392 | 29,36,028 | 45,880 | 29,10,148 | 2,43,750 | 4,480 | 2,48,230 | 26,61,918 | 49,77,965 | ... | 49,77,965 | ... | 23,16,047 |
| 1881-82 ... ... ... | 1,70,16,923 | 11,16,450 | 1,81,33,373 | 64,037 | 31,028 | 95,065 | 1,82,28,438 | 17,68,829 | 16,220 | 17,52,609 | 2,15,952 | 2,599 | 2,18,551 | 15,34,058 | 58,25,944 | ... | 58,25,944 | ... | 42,91,886 |
| 1882-83 ... ... ... | 53,94,298 | 2,15,010 | 56,09,308 | 37,718 | 25,057 | 62,775 | 56,72,083 | 24,07,612 | 30,380 | 23,77,232 | 2,09,063 | 3,204 | 2,12,267 | 21,64,965 | 63,00,797 | ... | 63,00,797 | ... | 41,35,832 |
| 1883-84 ... ... ... | 43,33,293 | 2,22,020 | 45,55,313 | 21,591 | 8,664 | 30,255 | 45,85,568 | 36,60,768 | 57,900 | 36,02,868 | 55,093 | ... | 55,093 | 35,47,775 | 65,04,090 | ... | 65,04,090 | ... | 29,36,315 |
| 1884-85 ... ... ... | 1,01,12,022 | 5,17,330 | 1,06,29,352 | 39,422 | 13,114 | 52,536 | 1,06,81,888 | 52,61,439 | 1,17,570 | 51,43,889 | 1,43,998 | ... | 1,43,998 | 49,99,891 | 68,07,781 | ... | 68,07,781 | ... | 18,07,890 |
| Capital outlay by the Sind, Punjab and Delhi Railway Co., to end of December 1885, including Suspense Accounts. | 12,37,39,737 | ... | 12,37,39,737 | ... | ... | ... | 12,37,39,737 | ... | ... | ... | ... | ... | ... | ... | 7,41,71,664 | ... | 7,41,71,664 | ... | 7,41,71,664 |
| 1885-86 ... ... ... | 2,66,33,881 | 34,78,290 | 3,01,12,171 | 1,00,422 | 48,643 | 1,49,065 | 3,02,61,236 | 96,99,811 | 74,080 | 96,25,731 | 1,58,496 | ... | 1,58,496 | 94,67,235 | 76,80,023 | ... | 76,80,023 | 17,87,212 | ... |
| 1886-87 ... ... ... | 3,83,39,373 | ... | 3,83,39,373 | 1,32,800 | 27,651 | 1,60,451 | 3,85,19,824 | 1,05,63,597 | ... | 1,05,63,597 | 1,62,474 | ... | 1,62,474 | 1,04,01,123 | 91,06,863 | 78,68,577 | 1,69,75,440 | ... | 65,74,317 |
| 1887-88 ... ... ... | 1,42,43,484 | ... | 1,42,43,484 | 65,483 | 10,419 | 75,902 | 1,43,19,386 | 55,46,556 | ... | 55,46,556 | 1,75,683 | ... | 1,75,683 | 53,70,873 | 1,01,58,921 | 81,21,057 | 1,82,79,978 | ... | 1,29,09,105 |
| 1888-89 ... ... ... | 50,26,089 | ... | 50,26,089 | 28,257 | 18,419 | 46,676 | 50,72,765 | 83,06,641 | ... | 83,06,641 | 1,80,954 | ... | 1,80,954 | 81,25,687 | 1,05,44,312 | 83,78,841 | 1,89,23,153 | ... | 1,07,97,466 |
| Total ... | 37,75,62,003 | 94,28,118 | 38,69,90,113 | 28,11,636 | 3,62,417 | 31,74,053 | 39,01,64,166 | 5,13,89,129 | 3,49,400 | 5,10,39,720 | 19,16,759 | 41,181 | 19,57,940 | 4,99,81,789 | 15,91,33,008 | 2,43,68,475 | 18,35,21,483 | ... | 13,44,39,694 |

NOTE.—A separate Appendix A should be submitted for each project for which separate Accounts are maintained.

* This column would only be required in special cases.

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[ *For Heads of Departments only.* ]

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Circular No. VI P. W.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

Simla, the 11th July 1890.

## Revised forms of Finance Accounts for the Buildings and Roads, Irrigation and Railway Branches.

Read—

Circular No. 2R., dated 23rd March 1876.
Circular No. 23R., dated 28th July 1879.
Circular No. XLIIIR., dated 18th November 1881.
Circular No. XV P. W., dated 13th April 1880.
Circular No. XII P. W., dated 20th July 1883.
Circular No. II P. W., dated 6th February 1886.
Para. 36 and Appendix G of a Note by the Deputy Accountant General, Public Works Department, on the reduction of work in the Office of the Examiner, Public Works Accounts, Punjab.
Para. 45 of ditto ditto in the Office of the Examiner, Public Works Accounts, North-Western Provinces and Oudh.
Paras. 59 and 60 ditto ditto, Office of the Examiner, Public Works Accounts Bombay.
(Submitted with Accountant General's letter No. 466½ G., dated 15th May 1889.)

Read also the following :—

*Note No. 468½ G., dated 5th June 1890, by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, on the revised forms of annual Finance Accounts for the Buildings and Roads, Irrigation and Railway Branches.*

Each Examiner of Accounts of the Buildings and Roads and Irrigation Branches will prepare annually one set of Finance Accounts for each Province; but, if he audits the accounts of any Railway or Railway Survey, he will prepare a second set for the Railway receipts and charges.

Similarly each Examiner of Accounts of the Railway Branch will prepare one set of Firance Accounts; but if he has to account for transactions pertaining to the Buildings and Roads or Irrigation Branches he will prepare a second set for them.

2. Each account will consist of an abstract and schedules; and it will be accompanied by an explanatory report.

3. Samples of the forms in which the accounts are to be prepared are attached. These show the classification to be observed and indicate the extent of detail required. If further detail be found desirable at any future time, it can be given in additional schedules prepared in the manner of schedules A(*a*) and A (*b*) of the account for the Buildings and Roads and Irrigation Branch and Schedule F of the account for the Railway Branch.

ACCOUNTS.

4. *Abstract Account.*—The general account will exhibit the total revenue and expenditure classified by Funds * and Finance † heads; and, in the case of the Irrigation and Railway Branches, by canals and railway projects or surveys.

*Imperial.
Provincial.
Incorporated Local.
Excluded Local (by name).
Contributions.

†*Vide* P. W. D. letter No. 79 A.—G., dated 26th May 1890.

5. Each entry in the Abstract Account will be supported by details in schedules; and certain entries in these primary schedules will be further detailed in secondary schedules.

6. *Schedules of Revenue.*—These exhibit the details necessary and follow the classification laid down. The accounts of Railway revenue will show the revenue of each line separately.

7. *Schedules of Expenditure.*—These also indicate the details required, and the classification at present in force.

8. *Suspense Accounts.*—This Schedule will exhibit the balances on the Examiner's books at the end of the year to which the Finance Accounts relate, and the increase or decrease during the year. As noted on the form, the Examiner will be required to certify upon it that he has audited the balances in accordance with the orders in force (at present Accountant General's Circulars Nos. 14 of 1886 and 7 of 1889); and that he has noted in his report on the Finance Accounts all irregularities remaining unremedied when the accounts of the year were finally closed.

## REPORT.

9. The report upon the accounts will embrace a comparison with the actuals of the previous year, and the revised and budget estimates of the year, under the fund and finance heads appearing in the Abstract Account. The causes of all important divergences from estimates and actuals will be briefly but clearly explained—*vide* Accountant General's Circular No. 11 of 1887. It will also contain the following particulars.

10. *Objectionable Outlay.*—The items of expenditure remaining unremedied at the close of the year should be abstracted by branches of the Department under fund and finance heads and classes of irregularity, in the manner adopted by the Accountant General in his notes on the Finance Accounts of late years. Any important irregularities should be specially commented upon, and the action taken towards remedying the irregularities generally should be reported.

11. *Suspense Balances.*—In dealing with suspense balances, the report should explain the causes of important fluctuations during the year and notice all outstanding irregularities discovered in the audit referred to in para. 8 above. Where the particulars relating to irregular items cannot be conveniently embodied in the report, they may be shown in separate schedules attached thereto.

12. The balances under the suspense heads referred to in subsequent paragraphs should be classified under the heads noted against each, without entering into any detail as to the items comprising each total, except where it may be necessary to refer to details in explanation of irregularities.

13. *Stock (or Stores).*—In the case of the Buildings and Roads and Irrigation Branches, the total balance under special and reserve stock should be shown separately; and, in all branches where there are large balances of obsolete or surplus stores, the fact should be noticed and the action taken as regards their disposal noted. It should be distinctly stated whether stock was taken within the year and what were the results of stock-taking.

14. *Materials at Site.*—The total value of materials at site of works should be brought out. It should be stated whether the materials have been reported by Executive Engineers as having been verified within the year; and, if there are any discrepancies between the values as verified and the balances in the works' accounts, the measures taken to adjust the differences should be mentioned.

15. *Miscellaneous Advances.*—The balances should be classified as follows:—

1. Advances to members of the department.
2. Advances to work people.
3. Advances to contractors.
4. Miscellaneous.

16. *Balances in Works' Accounts.*—Advances to contractors charged to works, including payments in excess of work done, and balances due to contractors appearing in the works' accounts, should be separately reported in totals of each of these two classes; and any irregularity connected with them mentioned. Amounts due to contractors on closed accounts, or for security, will appear under Deposits.

17. *Deposits.*—The balances should be brought out under the following heads:—

1. Security deposits of members of the department.
2. Security deposits of contractors and other persons not in the department.
3. Contributions for work to be done.
4. Sums due to contractors on closed accounts—*vide* Code, Vol. II, XIII, 67.
5. Miscellaneous.



18. *Savings Banks Deposits.*—The balances of deposits in savings banks at the end of the year should also be shown under a distinct head.

19. *Government Securities.*—The amount of Government paper on the Examiner's register at the end of the year should be noted in the report, and it should be stated whether, and on what date, the correctness of the account of these securities has been proved, by the Comptroller General's acknowledgment, or that of the head quarters' treasury on one side, and by the acknowledgments of Executive Engineers on the other.

20. *Floating Cheques.*—The cause of any abnormal increase in the amount of cheques unpaid at the end of the year should be stated in the report.

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RESOLUTION.—The Government of India is pleased to approve of the simplified forms of Annual Finance Accounts proposed by the Accountant General, Public Works Department, and directs that the revised forms* appended to this Resolution be brought into use with effect from the accounts for 1889-90.

*i. Finance Accounts of the Buildings and Roads and Irrigation Branches.
ii. Finance Accounts of the Railway Branch.

2. The Examiner's report upon the accounts should be drawn up in the manner described in paras. 9 to 20 of the foregoing note.

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ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations and officers noted in the margin, for information and guidance.

Ordered also, that a copy be forwarded to the Finance and Military Departments, the Comptroller and Auditor General and the Director General of Telegraphs for information.

The Governments of Madras, Bombay (General and Railway Branches), Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow and Central Division.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.

R. C. B. PEMBERTON, Colonel, R.E.,
Secy. to the Govt. of India.

*Documents accompanying.*
Two sample forms of Finance Accounts referred to in para. 1.

G. C. Press, Simla.—No. 220 P. W., D. A. G.,—14-7-90.—1,000.

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Order thereon.

Communicated to

officers concerned for

information and guidance

sd/ J. P.

C. E. for I

C. E for Rys

Exr P. W. accts.

Exr Ry accts