(1) பக்கங்களின் எண்ணிக்கை 208

(2) புதுக்கித் திருப்பிய நாள் 11/89.

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W துறை

அரசாணை எண்.	அச்சகம்
மு. கோரப்புத் தாள் எண். 2120	பலவகை

நாள் : 5. 6. 1890 198 .

ா கண்டபடி கையாளவோ கூடாது

1—18,006—15-6-87.

Circular letter Pamphlets

(Sample).

Accompaniment to P. W. D. Circular No. VI, Public Works, dated 11th July 1890.

2120/1

FINANCE ACCOUNTS

OF

THE BUILDINGS ROADS, AND IRRIGATION BRANCHES,

OF

THE PUBLIC WORKS DEPARTMENT

(Name of Province.)

FOR THE YEAR

61 Copies in 3 Packets

2120/2

TABLE OF CONTENTS.

Schedule referred to.	PARTICULARS.	Pages
	Finance Accounts	5 to 7
I	Detailed Account of Revenue, Irrigation Branch	8 & 9
II	Ditto ditto Buildings and Roads Branch	10 & 11
A	Ditto of Expenditure, Irrigation Branch	12 & 13
A(*a*)	Ditto of Establishment ditto	14 & 15
A(*b*)	Ditto of Tools and Plant ditto	16
B	Ditto of Expenditure on Works and Repairs, Buildings and Roads Branch	17 to 21
C	Ditto of Establishment, Buildings and Roads Branch	22 to 24
D	Ditto of Tools and Plant ditto	25 & 26
E	Ditto of Expenditure, Barrack Department	27
F	Ditto ditto Special Defence Works	28
G	Schedule of Suspense Balances	30 & 31

(Sample).

2120/3

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		IMPERIAL.		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	8,028		Lower „ „ „ .		1,25,048	1,22,478	1,17,000	
	76,000	76,000	80,277		Indus Canal		2,99,731	3,04,422	2,73,600	
	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	6,07,300	6,51,000	
					MILITARY WORKS.					
					Original Works . . .	B	1,40,246	1,39,300	94,000	
					Repairs	C	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.	Ref. to Schedule.	Fund and Finance Heads.	Ref. 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	—26,872	...	...	
	...	...	...		TOTAL		17,71,437	17,94,700	16,46,100	
					Deduct—Expenditure in England		3,595	4,000	...	
					„ 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		3,986	4,300	...	
					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		3,705	1,336	...	
	..	...	...	..	TOTAL MINOR WORKS AND NAVIGATION	B	23,521	31,086	...	
	...	...	...		Carried over		23,521	31,086	...	

Buildings and Roads and
Irrigation Branches.

Punjab Province.

2120/A

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.	Ref. to Schedule.	Fund and Finance Heads.	Ref. 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	—11,971	...	...	
	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.,
Examiner of P. W. Accounts, Punjab.

Lahore, dated _____

Irrigation Branch.

SCHEDULE

Detailed Account

Finance Accounts

Heads.	Actual				
	Water-rates.	Owner's rates.	Sale of water.	Water-supply of towns.	Plantations.
IMPERIAL.	₹	₹	₹	₹	₹
XXIX.—Major Works, Direct Receipts.					
Swat River Canal	1,01,066	...	124	...	2
Bari Doab ,,	11,27,719	...	15,072	...	14,269
Chenab Canal	...	...	...	...	...
Lower Sohag and Para Canal	...	...	...	...	...
Western Jumna Canal	9,89,743	...	4,088	725	23,433
Sidhnai Canal	1,42,260	...	33	...	...
Sirhind ,,	6,44,459	...	3,625	...	1,899
Total	30,05,247	...	22,942	725	39,603
Contributions.					
Sirhind Canal	...	...	6	...	2,120
IMPERIAL.					
XXX.—Minor Works and Navigation.					
Works for which Capital and Revenue Accounts are kept.					
Upper Sutlej Inundation Canals	13,389	...	...	...	902
Lower Sutlej Inundation ,,	173	...	...	...	5,603
Indus Inundation Canals	...	...	4	...	873
Shahpur Canal	40,581	...	...	...	...
Total	54,143	...	4	...	7,378
Works for which only Revenue Accounts are kept.					
Muzaffargarh Canal	...	...	...	...	...
GRAND TOTAL	30,59,390	...	22,952	725	49,101

(a) Inclusive of
(b) Exclusive of R67,676, con
(c) Inclusive of R52,00?
(d) Exclusive of R12,591

*Lahore, dated*_____.

I.

Punjab Province.

21DD/5

of Revenue.

for the year 1887-88.

Receipts.								
Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.	Revised Estimate.	Budget Estimate.
₹	₹	₹	₹	₹	₹	₹	₹	₹
...	1,392	..	485	12	176	1,03,257	1,02,000	66,700
10,626	84,681	...	1,267	5,128	2,647	12,61,409	12,35,000	11,80,000
...	...	...	201	13	42	256	1,000	6,000
127	...	...	100	...	255	562	16,000	20,000
3,627	17,343	39,474	1,353	2,524	1,475	10,83,785	13,52,000	11,55,000
...	...	...	57	407	4	1,42,761	1,10,000	50,000
4,119	31,923	9,134	2,340	607	888	6,98,994	6,87,000	6,15,000
18,499	1,35,339	48,608	5,883	8,691	5,487	32,91,024	35,03,000	30,92,700
2,643	5,875	2,970	2,267	33	352	16,266	(a) 17,000	(a) ...
2,639	...	...	162	182	10,304	27,578	23,500	21,000
335	...	...	30	1,658	(b) 249	8,048	4,000	4,000
25,131	...	2	201	1,743	(c) 52,323	80,277	76,000	76,000
674	...	...	...	...	...	41,255	40,000	24,400
28,779	...	2	393	3,583	62,876	1,57,158	1,43,500	1,25,400
...	...	...	..	1,551	(d) 45	1,596	1,500	1,600
49,921	1,41,214	51,580	8,543	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	}					No
Revised „	}					
Actuals	4,621	...	98	...	513	50
XXXII.—Civil Works—						
Budget Estimate	...	...	...	...	...	...
Revised „	...	...	...	...	...	...
Actuals	...	...	...	...	...	...
PROVINCIAL.						
XXXII.—Civil Works—						
Budget Estimate	14,000	...	...	1,500	19,000	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	...	...	...	...	...	48
Excluded Local Funds—						
(*Municipal*)						
Budget Estimate	...	...	...	...	...	...
Revised „	...	...	...	...	...	...
Actuals	...	...	...	...	...	...

Lahore, dated _____.

II.

Punjab Province.

2120/6

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 { 6,000	2,000 1,000	5,000 5,000
16	...	...	...	...	...	...	...	...	...	5,298	659	4,639
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
2,000	2,500	...	...	...	...	...	...	...	...	...	...	...
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.

Irrigation Branch.

SCHEDULE

Detailed Account

Finance Accounts

Heads.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Profit and Loss.
	₹	₹	₹	₹	₹
IMPERIAL.					
FAMINE RELIEF AND INSURANCE.					
35.—Construction of Protective Irrigation Works.					
Swat River Canal	63,823	...	15,063	1,927	...
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	2,59,721	6,173	312
Sirhind Canal	31,374	1,89,771	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	...	...	...	...	...
Total	1,24,542	7,35,922	7,15,916	24,160	312
CONTRIBUTIONS.					
Sirhind Canal	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	—1,130	...	...	...	...
Indus Inundation Canals	...	...	...	...	...
Madhopur Workshops	...	...	...	...	...
Total	—62,456	...	...	...	...
Revenue.					
Upper Sutlej Inundation Canals	702	92,279	57,030	1,295	...
Lower Sutlej and Chenab Inundation Canals	12,014	10,504	1,01,299	954	...
Indus Inundation Canals	1,10,819	1,02,307	84,231	2,345	...
Shahpur Canals	3,435	11,000	1,962	1	...
Reserve	...	...	...	...	...
Total	1,26,970	2,16,090	2,44,522	4,595	...
Works for which only Revenue Accounts are kept.					
Muzaffagarh Canal	1,546	13,775	44,564	1,440	...
PROVINCIAL.					
Works for which Capital and Revenue Accounts are not kept.					
Bukhur Canal Survey	...	...	3,986	...	...
Rer Escape, Western Jumna Canal	4,843	...	...	...	...
Chiniot Canal Survey	210	...	3,746	228	...
Jhelum ,, ,,	206	...	3,935	2,145	...
Raniwah and other Canal Surveys	1,087	...	2,618	...	...
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	538	...
Sirhind Canal	7,28,991	...	1,50,370	54,562	...
Lower Sohag and Para Canal	54,720	...	12,572	4	...
Sidhnai Canal	63,722	...	12,912	430	...
Chenab Canal	6,04,482	...	1,13,249	13,255	...
Total	17,55,740	...	3,45,405	40,292	...
CONTRIBUTIONS.					
From Native States.					
Sirhind Canal	3,29,318	...	1,02,924	27,104	...
From Zarinaga Fund.					
Lower Sutlej and Chenab Inundation Canals	3,541	64,135	...	...	...
Muzaffargarh 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
For further details *see* Schedules					

(*a*) Includes R4,600 on account of refund of owners' rates.
(*b*) Exclusive of R2,486 ,, ,, ,, ,,

*Lahore, dated*_____.

A.

Punjab Province.

9120/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.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	—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	...	4,96,645	...	4,96,645	...	...	4,96,645	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	—65,591	—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	...
...	...	4,695	...	4,695	...	...	4,695	7,000	...
...	511	6,292	...	6,292	...	...	6,292	12,003	...
...	6	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	1,92,000
...	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 Office	38,609				
Petty	22,684			68,000	
Travelling Allowances	...				
Contingencies	5,255				
	6,898				Included in the provision of R1,62,500 and R70,100 shown under Executive.
		73,446			
Superintending Engineers.					
Superintending Engineer and Assistants	80,554				
Upper Subordinates	...			1,14,000	
Lower ditto	...				
Office	30,718				
Petty	...				
Travelling Allowances	5,213				
Contingencies	6,625				Included in the provision under Executive.
		1,23,110			
ACCOUNTS.					
Examiner, Deputy and Assistant Examiners	20,173				
Accountants	20,717			56,000	
Office	14,252				
Travelling Allowances	1,371				Included in the provision entered under Executive.
Contingencies	1,516				
					Exclusive of R533 charged to Contribution Works.
		58,029			
Share of charges of Public Works Press		8,774			Provision of R7,000 included in Contingencies.
EXECUTIVE.					
Engineers	3,70,941				
Upper Subordinates	97,309				
Lower ditto	83,355			7,53,346	
Petty	70,899				
Accounts	23,416				
Office	1,00,161				
Travelling Allowances	1,23 433			1,62,500	
Contingencies	33,311			70,100	
		9,02,825			
MEDICAL.					
Surgeon, Assistant Surgeon and Hospital Assistants	8,364			8,336	
Travelling Allowances	2,322				Included in the provision entered under Executive.
Contingencies	2,947				
		13,633			
Carried over	...	11,79,817		12,32,282	

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

Irrigation Branch. Punjab Province.

SCHEDULE A (*a*)—*concluded.*

Detail of Charges for Establishment—*concluded.*

2120 2/8

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.*

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	...	...	...	2,231	1,227	3,781
	Contributions	323	...	...	245	1,249	1,165
Lower Sohag and Para Canal		161	...	...	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	...	...	57,455	390	1,155	54,562
	Contribution	2,128	...	28,727	18	577	27,104
Lower Sohag and Para Project		1,064	...	...	4	...	4
Sidhnai Canal		...	...	...	4	426	430
Chenab "		...	...	...	11,970	1,285	13,255
	Total	3,192	...	86,182	12,151	3,443	67,396
	GRAND TOTAL	3,676	...	78,442	29,192	14,141	31,433

C. D.,

Examiner P. W. Accounts, Punjab.

Lahore, dated _____.

SCHEDULE B.

Detailed Account of Expenditure.

2120/9

Finance Accounts for the year 1887-88.

Heads.	Works. Actuals.	Works. Revised Estimate.	Works. Budget Estimate.	Repairs. Actuals.	Repairs. Revised Estimate.	Repairs. 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	...	20,000	15,000	...	64,900	67,500
‡ Allotments for Minor Works and Repairs	...					
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.
	R	R	R	R	R	R
IMPERIAL.						
45.—Civil Works.						
Civil Buildings—						
Forest	...	...	...	...	...	...
Customs	...	...	...	...	...	...
Salt	...	...	...	...	...	...
Opium	...	...	...	...	...	...
Mint	...	...	...	...	...	...
Post Office	...	...	...	...	...	...
Telegraph	10,638	...	10,000	14,012	...	15,000
	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	12,528	13,200	15,000	18,506	21,000	22,000
{ By Civil Officers	...	...	...	...	...	...
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	14,51,673	14,47,000	13,10,000	...	...	...
{ By Civil Officers	...	...	...	...	...	...
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.*

2180/10

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
PROVINCIAL.						
45—Civil Works.						
Civil Buildings—						
Administration—	78,566	85,600	1,14,500	32,470	2,700	30,000
Land Revenue	9,543	8,000	6,000	3,609	...	4,100
Excise	16,344	15,000	...	8,410	3,500	8,000
Residences for Local Governments	6,238	5,600	...	4,344	...	4,000
Secretariat Offices	94	...	...	499	...	...
Finance and Currency	235	...	...	674	...	800
Board of Revenue	5,568	4,200	3,000	634	...	100
Political Agencies	...	...	...	...	...	...
Stamps and Stationery						
Minor Departments—	...	...	...	597	...	1,000
Museums	5,637	5,000	10,000	3,906	2,000	4,000
Monuments and Antiquities	80,292	68,000	1,00,000	15,520	2,900	9,900
Law and Justice						
Ecclesiastical—	4,556	4,000	3,000	9,683	...	...
Churches	1,281	...	...			11,000
Burial grounds	75,013	55,300	72,800	32,212	6,900	41,475
Jails	74,061	63,300	00,000	51,188	...	51,200
Police	2,50,046	2,50,867	1,53,000	11,913	6,800	12,800
Educational	79,927	76,153	52,000	4,701	...	4,500
Medical						
Miscellaneous—	3,361	...	...	12,324	...	5,000
Public Works buildings	...	...	...	304		
Registration	927	...	...	130	...	9,325
Miscellaneous	...	...	...	583		
Printing	...	...	...	...	...	...
Marine	5,578	5,600	4,000	...	...	...
Forest						
†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—	1,28,353	1,26,200	87,000	6,78,444	5,96,500	6,50,050
Metalled and bridged roads	34,596	31,800	1,11,000	1,73,274	1,16,600	1,27,950
Raised, bridged and unmetalled roads	...	...	...	...	...	...
District roads, unmetalled and unraised	...	...	...	...	...	...
Village roads	18,823	...	...	85,928	57,800	1,30,000
Boat-rbidges and ferries	*17,972	5,500	...	23,545	...	22,000
Accommodation for travellers	...	...	...	804	...	...
Arboriculture						
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

(b) Raised, bridged and unmetalled roads.

* Includes R3,817 expended by Civil Officers.
† Actuals to be distributed over the several sub-heads.

Buildings and Roads Branch. Punjab Province.

SCHEDULE B—*continued.*

Detailed Account of Expenditure—*continued.*

Finance Accounts for the year 1887-88.

Heads.	Works. Actuals.	Works. Revised Estimate.	Works. Budget Estimate.	Repairs. Actuals.	Repairs. Revised Estimate.	Repairs. 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	7,36,400	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	...	...	...	1,304	...	1,561
Law and Justice	—132	...	...	3,832	...	1,995
Police	2,051	...	...	1,642	...	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	...	4,318
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	...	7,269
Boat-bridges and ferries	...	...	...	16,803	12,916	3,695
Accommodation for travellers	4,953	...	960	19,735	...	21,149
Arboriculture	2,132	...	3,500	71,860	4,208	72,848
Allotments for Minor Works and Repairs	...	1,60,252	41,298	...	2,81,293	...
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	31,550	31,427	797	...	700
Paving and streets	340	...	...	14,466	...	8,457
Water-supply	57,560	34,668	52,250	29,997	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.*

8128/11

Finance Accounts for the year 1887-88.

Heads.	Works. Actuals.	Works. Revised Estimate.	Works. Budget Estimate.	Repairs. Actuals.	Repairs. Revised Estimate.	Repairs. 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	...	13,097	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	1,25,933	...	85,930	26,612	...	49,712
Markets	13,157	...	...	3,180	...	787
Pavings and streets	68,203	...	62,537	1,54,906	...	2,08,682
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	2,00,000	1,00,000	...	...	...
Educational	1,94,342			...	...	...
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.
	R	R	R
PROVINCIAL ESTABLISHMENTS.			
DIRECTION.			
Chief Engineer.			
Salaries—			
Chief Engineer and Assistant	42,764	...	44,322
Office	44,116	...	46,860
Travelling Allowances	7,054	...	8,000
Contingencies	6,412	...	5,000
TOTAL	1,00,346	...	1,04,182
Superintending Engineers.			
Salaries—			
Superintending Engineer and Assistants	56,063	...	45,492
Office	21,453	...	21,372
Travelling Allowances	6,523	...	7,800
Contingencies	6,844	...	6,000
TOTAL	90,883	...	80,664
TOTAL DIRECTION	1,91,229	...	1,84,846
ACCOUNTS.			
Salaries—			
Examiner, Deputy and Assistant Examiners	33,941	...	33,816
Accountants	34,857	...	33,060
Clerks and Office Servants	23,980	...	24,204
Travelling Allowances	2,308	...	3,500
Contingencies	2,550	...	2,000
TOTAL ACCOUNTS	97,636	...	96,580
CONSTRUCTION.			
Salaries—			
Engineers	2,57,641	...	3,51,000
Upper Subordinates	50,233	...	62,400
Lower ditto	45,203	...	51,070
Petty	15,549	...	18,520
Office	65,633	...	70,460
Accountants	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.

SCHEDULE C—*continued.*

Detail of Charges for Establishment—*continued.*

Finance Accounts for the year 1887-88.

Particulars.	Actuals.	Revised Estimate. (a)	Budget Estimate.
	R	R	R
PROVINCIAL ESTABLISHMENTS—*continued.*			
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	21,996	...	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.
	₹	₹	₹
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.
	₹	₹	₹	₹	₹
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

C. D.,

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

Buildings and Roads Branch. Punjab Province.

SCHEDULE D.

Expenditure on Tools and Plant.

Finance Accounts for the year 1887-88.

8180/13

Particulars.	Actuals. Amount.	Actuals. Total.	Revised Estimate.	Budget Estimate.
	₹	₹	₹	₹
PROVINCIAL.				
New Supplies.				
Surveying and Mathematical Instruments .	—1,064	...	Part of ₹17,300	1,900
Machinery, including Navigation Plant .	592	...		...
Tools .	8,380	...		10,050
Plant .				
Office furniture .	713	...		1,000
Camp equipage .	162	...		200
Live stock .	—43	...		100
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

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	...	1,570
Deduct—Amount chargeable to other Departments .	...	...	...	...
TOTAL CHARGES FOR TOOLS AND PLANT, MUNICIPAL .	1,153	1,153	...	1,570
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	...	...	...	...	(a) 2,281
Do. Civil Works	...	...	...	...	(a) 441
Do. Special Defence Works	...	...	...	...	...
Provincial—Civil Works					
Local	...	...	...	...	10,399
Municipal	...	...	...	...	1,925
Central Adjusting Account	...	...	...	...	1,153
(constructing a combined Gymnasium and drill shed at Sanawar)	...	...	...	...	186
TOTAL .	...	...	...	...	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.

Lahore, dated _____.

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

SCHEDULE E.

Expenditure of the Barrack Department.

2120/121

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	

Lahore, dated _____.

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

Buildings and Roads Branch. Punjab Province.

2120
15

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.)	R	R	R	R	R	
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	...	...	...	...	...	

Lahore, dated _____

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

Public Works Department.

SCHEDULE

Balances on the books of the Examiner, Public Works

DEBITS.

Total Debits.	Buildings and Roads Branch.				Irrigation Branch.				
	Imperial.			Provincial.	Incorporated Local Funds.	Famine Relief and Insurance. 35.—Protective Works.	43.—Minor Works and Navigation.		Capital Outlay not charged against Revenue. 49.—Irrigation Works.
							Imperial.	Provincial.	
	Military Works.	Civil Works.	Special Defence Works.	Civil Works.	Civil Works.		Works for which Capital and Revenue Accounts are kept. Capital.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.
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.
—4,369 9 2	...	5 11 2	...	311 12 9	...	35 13 3	...	...	...	—4,722 14 4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
3,94,600 8 11	...	33,884 3 3	...	59,348 0 3	...	13,566 5 5	1,276 0 8	...	...	2,86,525 15 4
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
22,680 14 7	...	1,993 12 6	...	17,073 0 5	...	229 11 1	...	35 0 0	516 4 8	1,873 1 11
4,12,911 14 4	...	35,883 10 11	...	77,632 13 5	...	13,891 13 9	1,276 0 8	35 0 0	516 4 8	2,83,676 2 11
...	...	—29,872 3 0	...	—11,971 2 9	...	—729 8 3	—1,072 2 11	+15 0 0	+516 4 8	—1,00,573 3 5
53,987 12 8				29,744 13 3				24,242 15 5		
...				...				...		
385 5 2				...				385 5 2		
...				...				...		
...				...				...		
...				...				...		
...				...				...		
54,373 1 10				29,744 13 3				24,628 4 7		
4,67,285 0 2				...				...		

	Amount of Unpaid Cheques on 31st March 1888.
	R a. p.
Note.—Buildings and Roads Branch	4,27,959 10 8
Irrigation Branch	97,282 9 0
Total	5,25,242 3 8

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 _____

G.

Punjab Province.

2180/16.

Accounts, Punjab, at the end of the official year 1887-88.

Ledger heads.	CREDITS.		
	Buildings and Roads Branch.	Irrigation Branch.	Total Credits.
	R a. p.	R a. p.	R a. p.
Affecting Charge to Grant.			
Stock Purchases and Sales	...	...	...
Purchases	...	...	...
Sales	...	...	...
Stock or Stores	...	...	...
London Stores	...	...	...
London Invoices	...	...	...
Manufactures	...	...	...
Workshop Manufacturing Accounts	...	...	...
Miscellaneous Advances	...	...	...
Total	...	...	...
Increase or Decrease of Suspense Balances during 1887-88.			
Not Affecting Grant.			
Cash	...	...	...
Tuccavi Advances	...	...	...
Deposits	1,46,535 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	1,43,261 5 7	3,24,023 10 7	4,67,285 0 2
Grand Total	...	...	4,67,285 0 2

	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

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

G. I. C. P. O.—No. 182 A. G. P. W. D.—12-7-0.—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	...	...	...	...	...	...	...	...	...	...
5,48,169	...	44,587	...	5,03,582	...	...	London Invoices	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	Manufactures	...	...	...	...	...	...	...	...	...	...
11,198	...	8,324	...	2,874	...	...	Workshop Manufacture Suspense Account ...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	Miscellaneous Advances	...	65,950	...	...	...	...	...	...	...	65,950
6,213	...	...	...	...	...	6,213	Demands Payable	...	...	...	...	...	...	...	...	...	...
							Suspense	6,12,893	...	...	...	...	...	...	...	...	6,12,893
1,13,77,780	2,69,710	4,39,113	1,94,518	1,04,68,226	...	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.	...	...	...	...	...	...	...	...	...	...
51,869			563			51,306	*Closing balances.*										
...			...			...	Cash	...	...	...	...	...	...	...	...	...	...
...			...			...	Deposits	...	...	...	...	...	...	...	...	...	...
...			...			...	Fines	2,66,944	3,009	...	...	...	...	...	...	...	2,69,953
9,74,02,425			...			9,74,02,425	Net Traffic Earnings	14,84,42,152	...	...	...	...	...	...	...	...	14,84,42,152
...			...			...	Net Working Expenses	...	...	...	...	...	...	...	...	...	...
26,99,18,271			26,99,18,271			...	State Railway Provident Fund	14,69,942	...	...	...	...	...	...	...	...	14,69,942
...			...			...	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

2120
19

TABLE OF CONTENTS.

Schedule referred to.	Particulars.	Pages.
	Abstract Account	1 & 2
A	Detailed Account of Working Expenses	3
B	Ditto of Expenditure on Railway Surveys	4 to 6
C	Ditto of Expenditure on Protective Railways	7
D	Ditto on Railways charged to Revenue	8 & 9
E	Ditto of Expenditure on Construction of Railways not charged against Revenue	10 to 14
F	Ditto of Establishment	16 to 27
G	Schedule of Suspense Balances	28
	Appendix A. Statement of Indirect charges	30 & 31

(Sample).

NORTH-WESTERN RAILWAY

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

Abstract Account.

Revenue				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	Expenditure			
1887-88.	1888-89.						1888-89.			1887-88.
Actuals.*	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	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	2,54,30,000	2,56,45,807	...	.....	...	...	...	...	...
—1,84,612	...	50,000	99,130	G.	Traffic Account	...	...	...	...	...
—14,233			—13,038	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 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.	—36,042	—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.				Reference to Schedule	Fund and Finance Heads.	Reference to Schedule	Expenditure.			
1887-88.	1888-89.						1888-89.			1887-88.
Actuals.*	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	Actuals.
2,18,81,848	2,40,00,000	2,55,00,000	2,37,31,899		Brought forward ...		1,74,25,258	1,75,50,000	1,67,00,000	1,63,35,202
					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	...	—1,037	—1,900	...	8,281
					Sialkot-Jammu Survey ...	...	—5,194	—5,200	...	...
					TOTAL ...	B.	71,154	69,900	1,26,000	82,986
					CONSTRUCTION.					
					Famine Relief and Insurance.					
					PROTECTIVE RAILWAYS.					
					A.—Railway.	C.	...	...	...	...
					TOTAL ...					
					RAILWAYS CHARGED TO REVENUE.					
					Railway.	D.	...	...	...	...
					TOTAL ...					
					NOT CHARGED TO REVENUE.					
					... Railway ...	...	—7,36,208	—11,11,000	—18,10,000	95,21,123
					Sind-Sagar Railway, Western Section	...	18,03,692	18,76,000	25,05,000	23,08,172
					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
					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	2,37,31,899		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 margin.

C. D.,
Examiner of Accounts.

LAHORE,
18 .

NORTH-WESTERN RAILWAY.

SCHEDULE A.

2120/21

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

Detailed Account of Working Expenses.

HEADS.	NORTH-WESTERN RAILWAY. ACTUALS.			And so on for other Railways.
	General Working Expenses.	Establishment.	Total.	
	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	...	...	1,92,507	
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 RAILWAY.

SCHEDULE B.

FINANCE ACCOUNT FOR THE YEAR 1888-89.

Detailed Account of Expenditure on Surveys.

2120/22

IMPERIAL.

Main and sub-heads of Expenditure.	PESHAWAR JUMROOD.						FANNU.			KHATTAN BABAR KUTCH.					
	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.	*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.				Budget Estimate.	Revised Estimate.	Outlay.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses—																		
Survey Expenses ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Plant ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
*Total ...	...	2,000	151	4,178	6,129	7,775	1,26,000	77,052	78,386	68,493	1,46,879	1,86,344	...	—1,900	—1,937	23,631	21,694	28,515
Suspense Accounts as per Schedule G.	...	...	...	...	...	...	...	—2,046	—2,046	2,046	...	...	...	...	...	...	...	...
	...	2,000	1,551	4,178	6,129	7,775	1,26,000	75,006	76,340	70,539	1,46,879	1,86,344	...	—1,900	—1,937	23,631	21,694	28,515
Deduct—Receipts on Capital Account.	...	...	...	...	...	...	...	6	6	12	18	...	...	...	...	91	91	...
Net expenditure... ...	...	2,000	1,911	4,178	6,129	7,775	1,26,000	75,000	76,334	70,527	1,46,861	1,86,344	...	—1,900	—1,937	23,540	21,603	28,515

* In practice the outlay should 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	...	...	...	...	...		
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.

2120/23

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 off 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.

2120/24

NORTH-WESTER[N] RAILWAY.

SCHEDUL[E] D.

FINANCE ACCOUNT[S] FOR THE YEAR 1888-89.

Detailed Account of expenditure on Construction of Railways charge[d] against Revenue in addition to that under Famine Insurance.

Main and sub-heads of expenditure.		IMPERIAL.						PROVINCIAL.						And so on for other Railways.
		A.—Railway.						A.—Railway.						
		Official year, 1888-89.						*Official year, 1888-89.*						
		Budget Estimate.	Revised Estimate.	Outlay.	Outlay to end of previous year.	Outlay to end of 1888-89.	Sanctioned Estimate.	Budget Estimate.	Revised Estimate.	Outlay.	Outlay to end of previous year.	Outlay to end of 1888-89.	Sanctioned estimate.	
		Rs.	Rs.	Rs.	Rs.	Rs.	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 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 ...	...	...	...	...	...	...	...	...	...	...	...	...	
	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 off in England.		...	...	...	...	...	...	...	...	...	...	...	...	
Net Indian Outlay ...		...	...	...	...	...	...	...	...	...	...	...	...	

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

2120/25

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. Budget Estimate.	Revised Estimate.	Outlay.	Outlay to end of previous year.	Outlay to end of 1888-89.	Sanctioned Estimate.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses ...	Survey expenses ...	...	...	...	...	...	...
	Plant ...	...	...	...	...	...	...
	Establishment ...	...	...	...	...	...	...
		...	12,[illegible]0	1,245	24,64,[illegible]	24,65,[illegible]	24,63,[illegible]
II.—Land ...		16,000	28,000	30,[illegible]10	15,19,279	15,49,[illegible]	15,48,[illegible]
III.—Formation ...	Earthwork ...	...	...	...	...	...	...
	Tunnels ...	...	...	...	...	...	...
		...	...	...	...	...	...
IV.—Bridge work ...	Large Bridges ...	...	...	...	...	...	...
	Minor Bridges ...	...	...	...	...	...	...
		13,71,580	7,03,[illegible]00	7,38,302	6,58,78,033	6,65,15,035	6,65,37,[illegible]
V.—Fencing ...	Fencing ...	...	...	...	...	...	...
	Road crossings ...	...	...	...	...	...	...
	Mile and gradient posts ...	...	...	...	...	...	...
		...	...	...	...	...	...
VI.—Ballast and Permanent-way	Ballast ...	[illegible]	...	...	...	...	...
	Permanent-way ...	[illegible]	...	...	...	...	...
		[illegible]0,000	—07,000	—1,60,772	4,91,24,159	4,90,14,447	4,85,97,14[illegible]
VII.—Station and Buildings ...	Stations and Offices ...	...	...	...	...	...	...
	Workshops, store buildings, &c. ...	...	...	...	...	...	...
	Staff Quarters ...	...	...	...	...	...	...
	Station Machinery ...	...	...	...	...	...	...
		3,84,800	2,83,000	1,49,479	1,47,03,023	1,50,43,[illegible]93	1,4[illegible],30,8[illegible]
	Total Construction Accounts ...	26,07,180	8,01,[illegible]40	5,[illegible]0,345	13,37,80,600	13,46,82,848	13,44,74,[illegible]
VIII.—Plant ...	Engineering ...	...	...	...	...	...	...
	Locomotive ...	...	...	...	...	...	...
	Carriage and Wagon ...	...	...	...	...	...	...
	Station and Office furniture ...	...	...	...	...	...	...
		47,070	1,000	14,149	62,45,629	62,59,778	62,30,393
IX.—Ferries, &c. ...	Ferries ...	...	...	...	...	...	...
	Floating Bridges ...	...	...	...	...	...	...
		...		...	4,94,681	4,94,681	4,94,657
X.—Rolling Stock ...	Locomotive ...	...	...	...	...	...	...
	Carriage and Wagon ...	...	...	...	...	...	...
		4,15,000	1,81,000	3,33,326	2,62,19,840	2,65,53,166	2,61,[illegible]
IX.—General charges as per Schedule F.	Direction or General ...	...	...	...	...	...	...
	Engineering* ...	...	...	...	...	...	...
	Stores ...	...	...	...	...	...	...
	Audit and Accounts ...	...	...	...	...	...	...
	Medical and Sanitation ...	...	...	...	...	...	...
		1,08,650	65,[illegible]60	47,080	1,33,1[illegible],[illegible]10	1,[illegible],70,[illegible]00	1,3[illegible],54,01[illegible]
	Carried over ...	3[illegible],84,000	11,40,500	15,2[illegible],800	18,06,63,020	18,10,[illegible]7,8[illegible]0	18,15,33,[illegible]

Main and sub-heads of expenditure.	Sind-Sagar Railway—Western Section. Official year, 1888-89. Budget Estimate.	Revised Estimate.	Outlay.	Outlay to end of previous year.	Outlay to end of 1888-89.	Sanctioned Estimate.	Bridge over the Chenab at Ramuwalla. Official year, 1888-89. Budget Estimate.	Revised Estimate.	Outlay.	Outlay to end of previous year.	Outlay to end of 1888-89.	Sanctioned Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey expenses	...	...	...	...	...	...	...	...	...	...	...	...
Plant	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...	...
I. Total	...	...	—20	71,853	75,933	78,000	...	...	...	6,413	6,413	6,385
II.—Land	...	42,000	35,611	2,37,555	2,76,366	3,25,000	40,000	2,000	1,945	...	1,945	55,125
Earthwork	...	...	...	...	...	...	...	...	...	...	...	...
Tunnels	...	...	...	...	...	...	...	...	...	...	...	...
III. Total	...	...	...	...	...	...	...	...	...	...	...	...
Large Bridges	...	...	...	...	...	...	...	...	...	...	...	...
Minor Bridges	...	...	...	...	...	...	...	...	...	...	...	...
IV. Total	...	4,11,100	2,53,123	41,30,194	44,37,500	51,89,815	7,05,000	16,85,219	12,30,875	6,822	12,37,697	37,25,557
Fencing	...	...	...	...	...	...	...	...	...	...	...	...
Road crossings	...	...	...	...	...	...	...	...	...	...	...	...
Mile and gradient posts	...	...	...	...	...	...	...	...	...	...	...	...
V. Total	...	...	...	...	...	...	...	...	...	...	...	...
Ballast	...	...	...	...	...	...	...	...	...	...	...	...
Permanent-way	...	...	...	...	...	...	...	...	...	...	...	...
VI. Total	7,88,390	5,90,[illegible]00	6,83,731	90,50,885	1,00,43,616	1,26,[illegible],553	[illegible]	2,58,134	2,57,185	65	2,57,250	5,32,550
Stations and Offices	...	...	...	...	...	...	...	...	...	...	...	...
Workshops, store buildings, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Staff Quarters	...	...	...	...	...	...	...	...	...	...	...	...
Station Machinery	...	...	...	...	...	...	...	...	...	...	...	...
VII. Total	1,51,610	85,000	77,930	[illegible]	11,45,268	12,45,853	1,07,000	67,350	46,719	...	46,719	1,85,050
Total Construction Accounts	9,80,000	9,18,100	8,55,550	1,5[illegible]	1,6[illegible],19,779	2,00,53,371	20,97,000	20,12,603	15,36,725	13,300	15,50,025	46,06,885
Engineering	...	...	...	...	...	...	...	...	...	...	...	...
Locomotive	...	...	...	...	...	...	...	...	...	...	...	...
Carriage and Wagon	...	...	...	...	...	...	...	...	...	...	...	...
Station and Office furniture	...	...	...	...	...	...	...	...	...	...	...	...
VIII. Total	—2,00,000	5,600	—36,240	8,73,[illegible]68	7,36,630	[illegible]	[illegible]50,000	71,295	61,[illegible]	4,833	66,083	88,000
Ferries	...	...	...	...	...	...	...	...	...	...	...	...
Floating Bridges	...	...	...	...	...	...	...	...	...	...	...	...
IX. Total	...	1,07,000	1,00,781	4,08,[illegible]	5,12,110	7,00,000	5,00[illegible]	...	...	...	...	...
Locomotive	...	...	...	...	...	...	...	...	...	...	...	...
Carriage and Wagon	...	...	...	...	...	...	...	...	...	...	...	...
X. Total	14,35,000	6,[illegible]	5,49,674	15,83,814	7,35,388	20,00,000	50,000	...	...	...	...	...
Direction or General	...	...	...	...	...	...	...	...	...	...	...	...
Engineering*	...	...	...	...	...	...	...	...	...	...	...	...
Stores	...	...	...	...	...	...	...	...	...	...	...	...
Audit and Accounts	...	...	...	...	...	...	...	...	...	...	...	...
Medical and Sanitation	...	...	...	...	...	...	...	...	...	...	...	...
IX. Total	...	1,522	1,3[illegible]	6,[illegible]	[illegible]17	[illegible]	[illegible]145	74,150	2,719	7,058	80,677	1,81,115
Carried over	25,05,000	19,34,0[illegible]	19,71,[illegible]	[illegible],56,[illegible]	2,03,[illegible]	2,50,98,[illegible]1	[illegible]48	21,58,128	16,70,044	20,091	16,96,785	48,70,00[illegible]

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

NORTH-WESTERN RAILWAY.

SCHEDULE

FINANCE ACCOUNTS

Detailed Account of expenditure on Construction

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 ...	32,64,030	11,40,500	13,04,800	18,06,63,090	18,19,67,890	18,15,52,305
Loss by Exchange	...	...	...	59,67,730	59,67,730	52,30,734
Purchase of Line*	...	...	...	4,91,16,213	4,91,16,213	4,91,16,213
Overdrawn Capital*	...	...	...	28,70,479	28,70,479	28,70,479
Total Expenditure on Final Heads		11,40,500	13,04,800	23,86,17,282	24,00,22,282	23,87,70,812
Suspense Accounts as per Schedule C.	—12,54,000	—25,000	—15,37,605	1,19,33,093	1,04,08,776	1,17,07,070
GRAND TOTAL EXPENDITURE ...	13,10,000	11,15,500	—2,32,805	25,05,50,385	25,04,31,059	25,04,77,882
Deduct—Stores taken over from S., P., and D. Railways*	...	...	...	48,36,621	48,36,621	48,36,621
,, Receipts on Capital Account		4,500	4,352	9,97,172	9,97,554	4,500
Net Expenditure	13,10,000	11,11,000	—2,37,157	24,47,56,592	24,44,96,884	24,56,36,761
Deduct—Debits to the Indian books for credits to "Expenditure in England" for value of Engl[illegible]sh stores received, and other items charged all in England	11,36,000	28,04,000	22,27,502	9,46,77,105	9,52,04,627	9,68,81,102
Net Indian Outlay	1,74,000	—16,93,000	—24,64,659	15,00,79,487	14,92,92,257	14,87,55,659

* These heads are only used when a line is acquired by purchase.

† Outlay to 31st March 1888 per Revised Estimate for 1888-89.

RAILWAY.

E—*continued.*

FOR THE YEAR 1888-89.

of Railways not charged against Revenue.

2120/26

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	19,04,022	19,03,040	1,85,20,504	2,04,23,544	2,50,98,671	21,00,148	21,58,128	16,70,694	26,091	16,96,785	42,70,000
...	...	...	22,11,360	22,11,360	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
25,05,000	19,04,022	19,03,040	1,07,64,164	2,17,13,204	2,50,98,671	21,00,148	21,58,128	16,70,694	26,091	16,96,785	42,70,000
...	—1,18,087	—1,07,413	3,61,932	1,06,518	...	4,14,300	1,13,319	3,64,814	66,022	4,30,836	...
25,05,000	18,75,935	18,03,627	1,01,24,095	2,00,06,722	2,50,98,671	16,14,648	22,71,447	20,35,508	92,113	21,27,621	42,70,000
...	...	...	...	...	...	...	...	...	...	...	...
...	—65	—65	7,81,643	7,80,578	...	4,448	4,447	248	...	248	...
25,05,000	18,76,000	18,03,692	1,03,41,452	2,07,85,164	2,50,98,671	16,10,000	22,67,000	20,35,260	92,113	21,27,373	42,70,000
...	3,000	...	67,56,104	67,56,104	...	1,45,000	4,43,000	5,000 / 710	...	2,55,710	...
25,05,000	18,73,000	18,03,692	1,35,45,348	1,43,13,080	...	6,45,0[illegible]00 / 1,00,0 / 5,45,0	18,24,000	17,69,550	92,113	18,61,663	...

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2120/27

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.
		Current 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		5,70,312	4,39,000	4,56,112	4,81,949	9,40,061	9,43,092	
	Fencing	...	...	...	...	...	...	
	Road crossings	...	...	...	...	...	...	
	Mile and gradient posts	...	...	...	...	...	...	
VI.—Ballast and Permanent-way	Ballast	...	...	...	...	...	...	
	Permanent-way	...	...	...	...	...	...	
VII.—Stations and Buildings	Stations and Offices	1,86,300	89,000	90,793	3,42,063	4,36,143	1,89,456	
	Workshops, store buildings, &c.	...	...	...	...	...	...	
	Staff Quarters	...	...	...	...	...	...	
	Station Machinery	...	...	...	...	...	...	
Total Construction Accounts		25,687	38,000	80,321	5,178	86,000	2,35,942	
		8,82,299	5,96,000	6,71,243	8,67,115	15,08,358	14,05,434	
VIII.—Plant	Engineering	...	...	...	...	...	...	
	Locomotive	...	...	...	...	...	...	
	Carriage and Wagon	...	...	...	...	...	...	
	Station and Office furniture	...	...	...	...	...	...	
		20,000	20,000	9,024	38,289	48,313	16,437	
IX.—Ferries, &c.	Ferries	...	...	...	...	...	...	
	Floating Bridges	...	...	...	...	...	...	
X.—Rolling stock	Locomotive	...	...	...	...	...	...	
	Carriage and Wagon	...	...	...	...	...	...	
		12,000	300	215	27,764	28,000	...	
XI.—General charges as per Schedule F.	Direction or General	...	...	...	...	...	...	
	Engineering*	...	...	...	...	...	...	
	Stores	...	...	...	...	...	...	
	Audit and Accounts	...	...	...	...	...	...	
	Medical and Sanitation	...	...	...	...	...	...	
		23,002	38,374	43,004	21,636	62,600	62,600	
Total expenditure on Final Heads		...	7,01,674	7,92,552	8,05,004	15,17,006	15,84,560	
Suspense Accounts as per Schedule G.			2,11,526	1,62,294	77,416	2,20,710	...	
Grand Total Expenditure			9,16,300	9,14,846	7,72,470	16,87,116	15,84,560	
Deduct—Receipts on Capital Account			...	...	...	...	...	
Net expenditure			9,16,300	9,14,846	7,72,470	16,87,116	15,84,560	
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received and other items charged off to England		13,10,1	80	1,51,300	1,12,634	2,63,962	3,30,716	...
Net Indian outlay			80	7,62,000	7,72,192	13,83,508	12,53,860	...

* 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.

NORTH-WESTERN RAILWAY.

SCHEDULE F.

FINANCE ACCOUNTS FOR THE YEAR 1888-89.

Detail of Establishment Charges.

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RAILWAY.
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FOR THE YEAR 1888-89.
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2120/28

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.
DIRECTION OR GENERAL.								
Proportion of Secretary of State's General charges	...	...	...	...	...	...	...	...
Share charges of offices of Director of State Railways, Consulting Engineer, &c	...	...	...	...	...	...	...	...
Engineer-in-Chief and Persdnal Assistant	...	...	...	...	...	...	...	...
Superintending Engineers	...	...	...	...	...	...	...	...
Office	...	...	...	...	...	...	...	...
Petty	...	...	...	...	...	...	...	...
Travelling Allowances	...	...	...	...	...	...	...	...
Contingencies	...	...	...	21,621	...	...	...	...
Quarters	...	...	...	...	...	...	...	...
Office accommodation	...	...	...	...	...	...	...	...
Instruments	...	...	...	...	...	...	...	...
Office Expenses	...	...	...	...	...	...	...	...
TOTAL ...	...	...	...	21,621	...	...	...	...
CONTROLLING OFFICE.								
Manager and Assistant	...	...	...	87,024	...	...	...	...
Office Establishment	...	...	...	59,510	...	...		
Travelling Allowances	...	...	...	3,210	...	...		
Contingencies	...	...	...		...	...		
Local and other allowances	...	...	...		...	...		
TOTAL ...	...	...	...	1,50,54[illegible]	...	...	...	...
ENGINEERING.								
Engineers	14,330	..	14,330	2,54,165	46	...	46	...
Upper Subordinates	3,642	..	3,642	2,79,118	970	...	970	...
Lower ditto	...		...		...	...	...	...
Carried over ...	17,972	..	17,972	5,33,283	1,016	...	1,016	...
Carried over ...	...	...	...	1,72,170	...	...	...	...

Bridge over the Chenab at Ramuwalla.				Bolan High Level Line.				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.	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
13,983	...	13,983	...	...	...	...	...	
...	...	...	...	...	...	...	...	
3,710	...	3,710	...	...	...	...	...	
...	...	...	...	...	...	...	...	
1,430	...	1,430	...	...	...	...	...	
...	1,241	1,241	...	...	...	17	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
19,123	1,241	20,364	...	...	17	17	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
18,544	...	18,544	...	8,343	...	8,343	...	
8,028	...	8,028	...	13,1[illegible]	...	13,170	...	
840	...	840	...					
27,412	...	27,412	...	21,513	...	21,513	...	
19,123	1,241	20,364	...	...	17	17	...	

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.				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, allowance. 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 ...	...	...	...	1,72,170	...	...	...	...	19,123	1,241	20,364	...	...	17	17	...	
ENGINEERING—*contd.*																	
Brought forward ...	17,972	...	17,972	5,33,283	1,016	...	1,016	...	27,412	...	27,412	...	21,513	...	21,513	...	
Accountants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Office	12,792	...	12,792	1,30,932	45	...	45	...	2,120	...	2,120	...	6,390	...	6,390	...	
Petty	454	...	454		...	...	...	...	5,272	...	5,272	...					
Local and other allowances	...	...	...	8,232	...	...	...	...	...	...	...	...	...	...	...	...	
Travelling Allowances	1,170	...	1,170	27,714	175	...	175	...	2,449	...	2,449	...	7,445	...	7,445	...	
Contingencies	...	1,680	1,680	14,700	...	96	96	...	...	4,096	4,096	...	...	133	133	...	
Quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Office Accommodation ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Instruments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Office expenses*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL ...	32,388	1,680	34,368	7,14,971	1,236	96	1,332	...	56,376	5,337	61,713	...	35,348	150	35,498	...	
STORES.																	
Share of General charges of Secretary of State	...	...	...	...	...	...	...	...	4,138	...	4,138	...	2,206	...	2,206	...	
Storekeepers	13,574	...	13,574	54,360	...	...	...	...	...	...	...	...	...	...	...	...	
Sub-Storekeepers ...					26	...	26	...	888	...	888	...	...	...	...	...	
Office				41,727	...	...	...	...	437	...	437	...	...	...	...	...	
Petty				12,138	20	...	20	...	658	...	658	...	...	...	...	...	
Travelling Allowances	28	...	28	4,029	...	...	...	...	4	...	4	...	...	...	...	...	
Local and other allowances	...	...	...	1,069	...	...	...	...	...	78	78	...	...	...	...	...	
Contingencies	...	...	...	—1	...	...	...	...	...	...	...	...	...	...	...	...	
Quarters	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Instruments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Carried over ...	13,602	...	13,602	1,13,712	46	...	46	...	6,125	78	6,203	...	2,206	...	2,206	...	
Carried over ...	32,388	1,680	34,368	8,87,141	1,236	96	1,332	...	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

FINANCE ACCOUNTS

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 ...	12,388	1,980	34,368	8,87,141	1,236	96	1,332	...
STORES—*concld.*								
Brought forward ...	13,602	...	13,602	1,13,712	46	...	46	...
Office expenses	...	...	...	...	...	...	...	...
Deduct—Recoveries from other Railways and Departments	13,602	...	13,602	1,13,712	46	...	46	...
	...	...	...	34,858*	...	...	...	...
TOTAL ...	13,602	...	13,602	78,854	46	...	46	...
AUDIT AND ACCOUNTS.								
Examiner	...	...	...	55,681	...	...	...	...
Accountants	...	...	...	} 2,55,413	{ ...	...	...	...
Office	...	...	...		{ ...	...	...	...
Petty	...	...	...	...	...	...	...	...
Travelling Inspectors	...	...	...	24,979	...	...	...	...
Do. allowances	...	...	...	7,150	...	...	...	...
Local and other allowances ...	...	...	...	370	...	...	...	...
Contingencies	...	...	...	3	...	...	...	...
Quarters	...	...	...	...	...	...	...	...
Office Accommodation	...	...	...	...	...	...	...	...
Instruments	...	...	...	...	...	...	...	...
Office expenses	...	...	...	...	...	...	...	...
TOTAL ...	...	...	...	3,43,596	...	...	...	...
MEDICAL AND SANITATION.								
Surgeons and Assistants	...	...	...	17,359	...	...	...	...
Apothecaries and Assistants	...	...	...	17,327	...	...	...	...
Hospital Assistants	...	...	...	...	...	...	...	...
Carried over ...	...	...	...	34,686	...	...	...	...
Carried over ...	43,990	3,380	47,970	13,09,591	1,378		1,378	...

* This should be distributed over heads concerned.

RAILWAY.

F—*continued.*

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.	
56,376	5,337	61,713	...	35,348	150	35,498	...	
6,125	78	6,203	...	2,206	...	2,206	...	
...	...	...	...	...	...	...	...	
6,125	78	6,203	...	2,206	...	2,206	...	
...	...	...	...	...	...	...	...	
6,125	78	6,203	...	2,206	...	2,206	...	
...	...	...	...	...	...	...	...	
2,200	...	2,200	...	...	...	3,300	...	
550	...	550	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
2,750	...	2,750	...	3,300	...	3,300	...	
...	...	...	...	...	...	...	...	
752	...	752	...	...	...	...	...	
...	...	...	...	...	...	...	...	
89	...	89	...	...	...	...	...	
841	...	841	...	...	...	...	...	
65,351	5,415	70,666	...	40,854	150	41,004	...	

NORTH-WESTERN RAILWAY.

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 ...	45,990	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	...	...	...	25,039	...	...	...	...
Contingencies	...	8	8	...	...	...	...	...
Quarters	...	...	...	...	...	...	...	...
Office accommodation	...	...	...	...	...	...	...	...
Instruments	...	...	...	...	...	...	...	...
Office expenses	...	...	...	...	...	...	...	...
TOTAL ...	2	8	10	73,575	...	...	...	...
LOCOMOTIVE AND CARRIAGE AND WAGON.								
Superintendents and Assistants ...	...	...	...	1,97,662	...	...	...	...
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 *2,930	...	...	...	...
TOTAL ...	...	...	...	15,44,568	...	...	...	...
TRAFFIC.								
Superintendents and Assistants ...	...	...	...	1,55,304	...	...	...	...
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.

RAILWAY.

F—*continued.*

FOR THE YEAR 1888-89.

charges.

2180/31

BRIDGE OVER THE CHENAB AT RAMUWÁLLA.				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

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	29,27,734	1,282	96	1,378	...
TRAFFIC—*concld.*								
Brought forward ...	...	...	...	1,55,504	...	...	...	...
Station Staff	...	...	...	11,00,828	...	...	...	...
Train Staff	...	...	...	2,95,997	...	...	...	...
Petty Establishment	...	...	...	1,49,432	...	...	...	...
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	...	...	...	73	...	...	...	...
Contingencies	...	...	...	567	...	...	...	...
TOTAL ...	...	...	...	12,027	...	...	...	...
Carried over ...	45,992	1,988	47,980	48,72,302	1,282	96	1,378	...

RAILWAY.

F—*continued.*

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	...	

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 ...	43,992	1,988	47,980	48,72,307	1,282	96	1,378	...
TELEGRAPH.								
Superintendents and Assistants ...	...	...	...	...	...	...	...	...
Signallers and Assistants, &c. ...	...	...	...	1,57,059	...	...	...	...
Office Establishment ...	...	...	...	13,534	...	...	...	...
Contingencies	...	...	...	5,528	...	...	...	...
Travelling allowances	...	...	...	9,682	...	...	...	...
Local and other allowances	...	...	...	986	...	...	...	...
TOTAL ...			...	1,80,689	...	...	...	...
GRAND TOTAL ...		1,988	47,980	50,52,996	1,282	96	1,378	...
ABSTRACT.								
Pensionable Establishment	...	...	...	2,85,720	...	...	...	...
Non-pensionable Establishment ...	...	...	...	32,80,000	...	...	...	...
Allowances and Contingencies ...	...	...	...	69,000	...	...	...	...

RAILWAY.

F—*concluded.*

FOR THE YEAR 1888-89.

charges.

2120/33

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.

APPENDIX A.

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

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.

Total Debits.	48.—Imperial Capital.			41.—Imperial Capital.	XXVI and 38.—Imperial Revenue.	Ledger Heads.
	Baltic High Level Link.	Chenab Bridge.	Shahdara Railway.	North-Western Railway.		
1	Rs.	Rs.	Rs.	Rs	Rs.	
Rs. 1,74,280	Rs. ...	Rs. ...	Rs. ...	Rs 1,34,270	Rs. ...	SUSPENSE BALANCES AFFECTING CHARGE TO GRANT.
3,384	...	1,165	...	2,819	...	Purchase
1,02,69,630	2,69,710	2,60,662	1,04,518	9544,710	...	Sales
3,04,306	...	1,24,373	...	2,30,031	...	Stores
...	...	...	...	...	...	London Stores
5,48,169	...	44,587	...	3,03,382	...	London Invoices
...	...	...	...	...	...	Manufactures
11,198	...	8,324	...	2,874	...	Workshop Suspense Account
...	...	...	...	...	...	Miscellaneous Advances
6,213	...	...	...	...	6,213	Demands payable
						Suspense
1,13,77,385	2,69,710	4,39,113	1,04,518	1,04,86,226	6,213	TOTAL
...	...	4,86,814	—1,87,443	—15,30,626	—30,642	Increase of Suspense balances during 1888-89
						SUSPENSE BALANCES NOT AFFECTING CHARGE TO GRANT OR REVENUE.
587,38	...	...	...	...	587,38	Traffic Accounts
27,271	...	...	...	...	27,271	Foreign Railways
6,15,058	...	...	...	...	6,15,058	TOTAL
...	...	...	...	...	—88,692	Increase or decrease of Suspense balances during 1888-89
						BALANCES NOT AFFECTING GRANT OR REVENUE.
51,869					51,306	Cash
...			563		...	Deposits
...			...		...	Fines
...			...		...	Traffic Earnings
9,80,09,105			...		9,80,09,105	Working Expenses
...			...		...	State Railway Provident Fund
15,49,23,644			1549,63,643		...	Civil Engineers' Provident Fund
5,27,25,307			...		5,27,25,307	Capital Outlay
					...	Government
30,57,09,925			1549,24,207		15497,5,718	TOTAL
31,77,02,763			16,62,05,774		15514,0,983	GRAND TOTAL

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.

LAHORE,

Dated _____

C. D.,

Examiner of Accounts.

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.							REVENUE.							INTEREST.			Net Revenue in excess of Interest.	Interest in excess of Net Revenue.
	Direct.			Indirect.			Grand Total.	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.	Capitalization of abatement of land revenue.	Total.		Net Receipts. (b)	Less 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	...	...	...	2,25	...	...	...	...	...	...	...	45	...	45	...	45
1869-70	10,85,231	24,790	11,10,021	50,663	1,504	52,167	11,62,18	...	...	...	...	...	...	...	22,290	...	22,290	...	22,290
1870-71	44,74,477	80,860	45,55,337	1,30,052	1,122	1,31,174	46,86,5	...	...	...	...	...	...	...	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	32,87,77	...	...	...	...	...	...	...	2,89,179	...	2,89,179	...	2,89,179
1872-73	57,95,113	15,660	58,40,773	2,09,098	573	2,09,671	60,50,44	...	...	...	...	...	...	...	4,68,469	...	4,68,469	...	4,68,469
1873-74	93,64,271	1,34,290	95,48,561	2,32,337	57,967	2,90,304	98,38,8	...	...	...	...	...	...	...	7,76,255	...	7,76,255	...	7,76,255
1874-75	1,08,36,377	2,57,350	1,10,93,625	2,56,051	58,970	3,15,021	1,14,08,64	...	...	...	...	...	...	...	11,89,099	...	11,89,099	...	11,89,099
1875-76	1,33,3[illegible]	1,26,160	1,34,60,062	2,45,899	14,318	2,60,217	1,37,20,27	89,198	220	88,978	11,916	...	11,916	77,062	16,80,173	...	16,80,173	...	16,93,111
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	1,59,44,601	[illegible]	[illegible]	[illegible]	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	1,18,6[illegible]		1,23,18,321	2,00,729	433	2,01,172	1,25,19	2,59,538	1,180	2,58,358	1,07,054	27,398	1,34,452	23,996	33,98,710	...	33,98,710	...	32,74,804
1879-80	2,05,6[illegible]		2,11,89,446	1,37,880	1,936	1,39,816	2,13,29,262	7,68,010	1,770	7,66,240	1,84,396	3,500	1,87,896	5,78,434	40,68,865	...	40,68,865	...	34,90,431
1880-81	2,32,3[illegible]		2,42,65,569	1,41,530	10,293	1,51,823	2,44,17,392	29,56,028	45,880	29,10,148	2,43,750	4,480	2,48,230	25,61,918	49,77,965	...	49,77,965	...	23,16,047
1881-82	1,70,[illegible]		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	53,9[illegible]		56,09,388	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	43,3[illegible]		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	...	29,56,315
1884-85	1,01,12[illegible]		1,06,29,352	39,422	13,114	52,536	1,06,8[illegible],888	52,61,459	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.	12,37,39,7[illegible]		12,37,39,737	...	...	...	12,37,39,737	...	...	...	...	...	...	...	7,41,71,664	...	7,41,71,664	...	7,41,71,664
1885-86	2,66,33,8[illegible]		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	3,83,59,37[illegible]		3,83,59,373	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	1,42,13,48[illegible]		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	50,26,08[illegible]		50,26,089	28,257	18,419	46,676	50,72,76[illegible]	83,06,641	...	83,06,641	1,80,954	...	1,80,954	25,687	1,05,44,312	83,78,841	1,89,23,153	...	1,07,97,466
Total ...	37,75,62,003	[illegible]	38,69,90,113	28,11,636	3,62,417	31,74,053	39,01,64,16[illegible]	5,13,89,129	3,49,400	5,10,39,729	19,16,759	41,181	19,57,940	[illegible]789	15,91,53,008	2,43,68,475	18,35,21,483	...	13,44,30,691

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.

8120/35

[*For Heads of Departments only.*]

Pw Genl 69 88/90.

2120/36

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 18
Circular No. XV P. W. dated 13th April 1880.
Circular No. XII P. W., dated 26th July 1883.
Circular No. II P. W., dated 9th February 1888

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 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 Buillings 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 Finance 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.

To

The Joint Secretary to the Govt of Madras P.W.D. Railway Branch.

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 willexhibit 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. An 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 *ab. c.* 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 details 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 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 balance of obsolete or surplus stores, the fact should be noticed and the action taken as regrds 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 balancesin 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.

8120/37

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.

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.

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 MilitaryDepartments, 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.

H. Waterfield
Colonel, R.E.,
Secy. to the Govt. of India.

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

Simla, [illegible]

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

[*For Heads of Departments only.*]

2120/38

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 Oud

Paras. 59 and 60 ditto ditto, Offi 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.

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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.

To

The Secretary to the Govt of Madras, P. W. Deptt. General Branch.

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 Accountan 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 [illegible] each, without entering into any detail as to the items comprising each total where it may be necessary to refer to details in explanation of irregularities.

13. *Stock (or Stores).*—In the [illegible]ings 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.

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3. Advances to contractors.
4. Miscellaneous.

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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.

2120
39

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.

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.

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. M. Stewart
Colonel, R.E.,
Secy. to the Govt. of India.

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

† The S.C. proceedings [illegible]

G. C. Press, Simla.—No. 220 P. W., D. A. G.,—14-7-90.—1,090.

[illegible] 100 IN 9/16.6.90
" B. 558 IN 3.3.88
" " 2499 IN 3 6.9.88
Premium 8760 3 15.2.88

Cus. 69384

Cus. 69384695

No 212 Ins 5th Augt 1891

Communicate to
Offices concerned for
information & guidance.

Amended
Schedule
& issued
24/11/90

To the Ch. Inspectors
" Comrs. Surveyors &c
" Sur. Officers
" Sur. Riding Officers
" Chief Clerks
Ors 134 viii