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FINANCE ACCOUNTS

OF

THE BUILDINGS AND ROADS AND IRRIGATION BRANCHES

OF

The Public Works Department,

PUNJAB,

FOR THE YEAR

12387 1898-99.

No.

SUBMITTED to the Secretary to Government, Punjab, P. W. D.

No.

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PREMNATH PANDIT,

Examiner, P. W. Accounts, Punjab.

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PUBLIC WORKS DEPARTMENT, PUNJAB.

NOTE ON THE FINANCE ACCOUNTS FOR THE YEAR 1898-99.

IRRIGATION BRANCH.

GENERAL REMARKS.

1. The construction of the Jhelum Canal was commenced during the year under review, and for this purpose three new Divisions were organized between October and December 1898. One of these Divisions, *viz.*, the 2nd Division, also includes the old Shahpur Canals Division. These three Divisions, together with Swat River Canal Division of the Chenab Circle, were constituted into a sixth Circle of Superintendence, designated the Jhelum Circle.

2. Another new Division, styled the Jhind Independent Sub-Division, was temporarily formed into a separate Executive Charge on the Western Jumna Canal in October 1898. The accounts of this Independent Executive Charge were incorporated into those of Karnal Division, Western Jumna Canal, until the close of March 1899, after which date an Accountant was posted to the new temporary Division to admit of separate compilation of accounts.

RECEIPTS.

3. *XXIX.—Major Works Direct Receipts—Imperial.*—The actuals fell short of the Revised Estimate by Rs. 2,37,999. This deficiency resulted in consequence of large balances of water-rates which remained unrealized on almost all the canals at close of 1898-99, owing to depressed condition of people caused by the failure of Kharif crop. The unrealized balances on the principal canals were:—

			Rs.
Western Jumna Canal	...	...	1,87,601
Bari Doab Canal	...	...	17,849
Chenab Canal	...	...	39,108
Sirhind Canal	...	...	1,17,619
Total	...	...	3,62,177

These balances, though much smaller than those at the close of the previous year, were abnormally high in comparison with the balances at close of 1895-96, which was a normal year. Compared with the Budget Estimate, the increase amounted to Rs. 8,49,001. This increase was caused chiefly by a much larger demand for irrigation during the year 1898-99 than was anticipated when the Budget Estimate was framed. It was also partly due to the realization of the very large balance of water-rates which remained unrealized on the Western Jumna Canal at the close of 1897-98 (*vide* paragraph 32 of the Note on the Finance Accounts for that year). Compared with the actuals of the previous year, the excess amounted to Rs. 40,041. The receipts on the different canals, except Sirhind and Sidhnai, increased by Rs. 6,67,037, chiefly owing to development of irrigation on the Chenab Canal and the recovery of abnormally large balances outstanding on the Western Jumna Canal on 31st March 1898. The receipts on Sirhind and Sidhnai Canals, however, fell short of those of the previous year by Rs. 5,43,278 and Rs. 83,718, respectively. The receipts on the Sirhind Canal during 1897-98 were abnormally high (*vide* paragraph 32 of the Note above referred to). The irrigation on the Sidhnai Canal is uncertain, depending on the supply received from Ravi and its duration.

4. *Major Works Direct Receipts—Contributions.*—The actuals exceeded the Revised Estimate by Rs. 5,641, owing chiefly to no provision having been made in the latter for receipts to be credited to Sirsa Branch, Western Jumna Canal. The excess of Rs. 11,641 in comparison with the Budget Estimate was due to the latter having been based on the Budget Estimates, instead of the actuals of previous years. Compared with the actuals for 1897-98, the realizations of the year fell short by Rs. 1,821 only, due to decrease under water-power.

5. *XXX.—Minor Works and Navigation—Imperial.*—The actual realizations of the year fell short of the Revised Estimate by Rs. 22,350 owing to large balances of water-rates remaining unrealized on the Upper Sutlej Canals at the close of the year, in consequence of scanty rainfall and failure of crops. Compared with the Budget Estimate of the year and actuals of the previous year, increases were due to the introduction of water-rates on the Upper Sutlej Canals in the Montgomery District (*vide* Punjab Government, Public Works Department, Irrigation Branch, Notification No. 422-I., dated 7th March 1898). It is also attributable to some extent to better irrigation on the Indus Canals.

6. *XXX.—Minor Works and Navigation—Provincial.*—The figures in the Budget and Revised Estimates were by a clerical error put down at Rs. 50,000 instead of Rs. 41,000. The actuals amounted to Rs. 38,960, which compare fairly with those of the previous year.

7. *Owners' Rates (Major Works).*—The actuals of the year amounted to Rs. 8,37,532 against the Budget Estimate of Rs. 7,75,000 and actuals of the previous year amounting to Rs. 7,65,427. The difference was chiefly due to the recovery of large balances which remained unrealized on the Western Jumna Canal at close of 1897-98. Compared with the Revised Estimate of Rs. 8,96,000, the short realizations were due to large balances, amounting to Rs. 1,08,722, which still remained outstanding on the Western Jumna Canal at the close of 1898-99. These figures were intimated by the Accountant-General, Punjab, for inclusion in the Administrative Accounts.

8. *Portion of Land Revenue due to Irrigation (Major Works).*—The actuals of the year amounted to Rs. 5,96,904 against the Budget Estimate of Rs. 6,90,000 and the Revised Estimate of Rs. 6,55,000. The actuals for 1897-98 amounted to Rs. 5,12,523. These figures were intimated by the Financial Commissioner, Punjab, for inclusion in the Administrative Accounts.

EXPENDITURE.

9. *Protective Irrigation Works.*—No provision was made in the Budget Estimate for 1898-99, as no new works were then contemplated. Owing, however, to the lapse of about Rs. 7,000 from the grant for 1897-98 (*vide* paragraph 38 of Note on Finance Accounts for that year), certain works remained incomplete at the close of that year, for which an allotment of Rs. 9,000 was sanctioned by the Government of India in July 1898. An Estimate for Nowshera Minor was subsequently sanctioned, when a further allotment of Rs. 25,000 was granted by the Government of India. This aggregate grant of Rs. 34,000 was reduced to Rs. 31,000 in the Revised Estimate. The actuals worked up to this amount, but exceeded those of the previous year by Rs. 9,755.

10. *Major Works Working Expenses—Imperial.*—The Budget Estimate was prepared for Rs. 32,52,000 to accord with the Provisional grant sanctioned by the Government of India, but as expenditure on Repairs was much restricted during 1897-98 owing to paucity of funds, the Revised Estimate was sanctioned for Rs. 33,53,000. Against this grant the actuals amounted to Rs. 33,34,105, resulting in a lapse of Rs. 18,895, due chiefly to short payment of lambardars' fees, owing to large balances of revenue remaining unrealized. Compared with the actuals for 1897-98, the increase of Rs. 3,43,256 was due to heavy maintenance charges on the Chenab Canal and to restriction placed over the expenditure during 1897-98 for want of funds.

11. *Major Works Working Expenses—Contributions.*—The actuals fell short of the Revised Estimate by Rs. 14,613 only, the maintenance charges of the Sirsa Branch, Western Jumna Canal, being lower than estimated. In comparison with the Budget Estimate, the increase of Rs. 71,387 was due to heavy charges on account of seigniorage on the Sirhind Canal, which were not foreseen when the Budget Estimate was framed. The small difference of Rs. 1,982 between the actuals of two years was due to ordinary fluctuations.

12. *Minor Works and Navigation—Imperial.*—The Budget Estimate was prepared for Rs. 7,75,000 to accord with the Provisional grant sanctioned by the

Government of India. As, however, the expenditure on Repairs was much restricted during 1897-98 for want of funds, the provision was subsequently raised in the Revised Estimate to Rs. 8,45,000. The actuals amounted to Rs. 8,36,679, resulting in a lapse of Rs. 8,321 only, which resulted owing to the transfer of Suspense Accounts balances of the Shahpur Canals, amounting to Rs. 7,050, from Minor Works and Navigation to 49—Major Irrigation Works. The actuals of the two years were almost identical, the difference being Rs. 4,124 only.

13. *Minor Works and Navigation—Contribution.*—The actuals amounted to Rs. 48,156 against the Budget Estimate of Rs. 42,000 and the Revised Estimate of Rs. 53,000. Compared with the figures of the previous year, the short outlay of Rs. 1,15,987 was due to the fact that the figures for 1897-98 included outlay for 1896-97 to the extent of about Rs. 1,07,000, which was tentatively debited to Imperial grant in the accounts for that year (*vide* paragraph 41 of Note on Finance Accounts for 1897-98). Eliminating this item, the expenditure during 1897-98 would amount to Rs. 57,143 only.

14. *Minor Works and Navigation—Provincial.*—The Budget Estimate was passed for Rs. 47,000. The maintenance of the Kabul River Canal having been subsequently transferred from the Civil to the Public Works Department, the provision was raised to Rs. 87,000 in the Revised Estimate. The actuals amounted to Rs. 79,263, resulting in a lapse of Rs. 7,737. The funds allotted for the Shahpur Canals were found to be in excess of requirements. Compared with the actuals for 1897-98, the increase of Rs. 45,504 was due to the transfer of maintenance of the Kabul River Canal above referred to. The charges for this canal amounted to Rs. 44,133.

15. *49—Capital Major Irrigation Works—Imperial.*—The amount passed in the Budget orders was Rs. 31,14,000 (excluding Rs. 26,000 on account of expenditure in England). This provision was reduced in the Revised Estimate by Rs. 4,52,000. The reduction was mainly on the Chenab and Jhelum Canals. Owing to approaching completion of works on the former canal, it was considered that the full amount provided for in the Budget Estimate could not be usefully spent, and the work on Jhelum Canal was started later than anticipated. The provision for Sirhind Canal was also reduced by Rs. 66,000, but increases were sanctioned on other canals, resulting in a net decrease of Rs. 4,52,000 in the grant. The actuals amounted to Rs. 24,86,999, or Rs. 1,75,001 short of the provision in the Revised Estimate. The lapse is thus accounted for:—

	Lapse. Rs.
I.— <i>Western Jumna Canal</i>	58,000
The grant allotted for remodelling Hansi Branch, Chautang Nala, &c., could not be spent in full, owing to late date of sanction to estimates.	
II.— <i>Sirhind Canal</i>	59,000
The Executive Engineer, Ludhiana Division, failed to report in time large anticipated credits to stock and short outlay on works. The surplus grant was not accordingly surrendered.	
III.— <i>Chenab Canal</i>	10,000
The expenditure in England, amounting to Rs. 10,000, was erroneously provided for as expenditure both in England and in India.	
IV.— <i>Bari Doab Canal</i>	18,000
The expenditure was reduced by Rs. 18,000 on account of recovery of the cost of survey of Rakh lands. This credit was furnished by the Civil Department in the Supplementary Accounts for March 1899, and was not taken into account in the Budget and Revised Estimates.	

The above items explain the difference to the extent of Rs. 1,45,000 out of the lapse of Rs. 1,75,001. The balance is made up of a number of small items and savings on completed works. Compared with the actuals for 1897-98, the decrease of Rs. 3,73,155 resulted chiefly in consequence of short outlay on the Chenab Canal owing to approaching completion of works. This decrease amounted to Rs. 6,95,231. On the other hand, Rs. 4,04,106 were expended on Jhelum Canal against Rs. 92,198 only during 1897-98.

16. *Capital Irrigation Works—Contributions.*—The Budget Estimate was prepared for Rs. 1,09,000, but was subsequently raised to Rs. 1,13,000 in the Revised Estimate, as it was found necessary to provide funds for the share

of outlay debitable to Sirsa Branch, Western Jumna Canal. The actuals compared favourably with the Budget and Revised Estimates, but they exceeded those of the previous year by Rs. 1,04,653. This excess was due to outlay on raising banks of Feeder, Kotla and Ghaggar Branches, for which provision was made during the year 1897-98, but subsequently withdrawn.

17. *33—Famine Relief—Provincial.*—There was no outlay under this head during the year. The famine accounts were finally closed in 1897-98.

18. *Completion Report.*—No completion report was sanctioned during the year.

19. *Administrative Accounts.*—The Capital Account of the Kabul River Canal, the maintenance of which was transferred from the Civil to the Public Works Department, was received with letter No. 1008-A. I., dated 27th April 1899, from the Secretary to Government, Punjab, Public Works Department, Irrigation Branch, and Administrative Account No. 2 has been prepared accordingly. Revenue Account has not, however, yet been received.

20. *Half clearance-rates, Indus Canals.*—Half clearance-rates on these canals were abolished and water-rates substituted instead (*vide* Punjab Government, Public Works Department, Irrigation Branch, Notifications Nos. 660 I.—663 I., dated 5th April 1898). The balance recoverable at end of 1897-98 was transferred to Water-rates under the orders of the Local Government conveyed in Public Works Department, Irrigation Branch, letter No. 0451 A. I., dated 15th July 1899.

OBJECTIONABLE OUTLAY.

21. The following abstract shows the outlay which remained objectionable at the close of the year :—

MAJOR HEADS.	Fund.	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.		Miscellaneous.
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	
			Rs. (a)		Rs.		Rs.		Rs. (b)	Rs. (c)
<i>Objectionable at end of year.</i>										
49—Capital ...	Imperial ...	9	1,13,743	32	14,465	...	...	9	58,127	11,049
42—Major Works—Working Expenses.	Imperial ...	1	168	2	2,332	...	...	10	45,976	...
	Imperial ...									
	Contribution by Native States ...	...	...	...	...	...	...	1	1,375	...
	Imperial ...	3	803	2	39	...	...	1	1,782	...
43—Minor Works and Navigation—Capital.	Imperial ...	1	292	1	508	1	618	6	18,049	...
43—Minor Works and Navigation—Revenue.	Imperial ...									(e)
43—Minor Works and Navigation—Capital.	Provincial ...									16,319
	All unremedied on date of closing accounts.									

(a) Includes one item of Rs. 1,07,069 on account of Earthwork Main Line, Jhelum Canal, for which an estimate has been submitted to the Local Government.

(b) Includes the following excesses :—

	Rs.
1. Excess in Suspense Balances, 5th Division, Chenab Canal ...	31,651
2. Increase in I.—Works, Hansi Branch, Hissar Division, Western Jumna Canal ...	10,277
Total	41,928

(c) Excess over sanctioned limit of Reserve Stock ... 4,987
 Deficiency of Stock in Karnal Division, Western Jumna Canal ... 4,897
 No orders yet passed by Local Government.
 Total ... 9,884

(d) Excess over grant for Establishment, Karnal Division, Western Jumna Canal ... 26,995

(e) Stock Balance of Kabul River Canal not covered by sanctioned limit for Reserve Stock.

SUSPENSE BALANCES.

22. The balances of each account at the close of 1898-99 and 1897-98 are compared under the different Fund Heads in the following table:—

HEADS.	BALANCES ON 31ST MARCH 1899.					BALANCES ON 31ST MARCH 1898.				DIFFERENCES.	
	35—Protective Irrigation Works.	43—Minor Works and Navigation—Imperial.	43—Minor Works and Navigation—Provincial.	49—Irrigation Works.	Total.	35—Protective Irrigation Works.	43—Minor Works and Navigation.	49—Irrigation Works.	Total.	More.	Loss.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AFFECTING CHARGES TO GRANT.											
<i>Dr. Balances.</i>											
Sales	28	...	...	144	172	2	...	106	108	64	...
Stock	10,292	584	16,319	8,38,482	8,65,677	10,068	7,260	8,07,197	8,24,525	41,152	...
Miscellaneous Advances	318	...	...	11,426	11,744	144	302	11,454	11,900	...	156
London Stores...	...	...	...	7,596	7,596	...	...	8,397	8,397	...	801
Total	10,638	584	16,319	8,57,648	8,85,189	10,214	7,562	8,27,154	8,44,930	41,216	957
<i>Cr. Balances.</i>											
Purchases	73	...	...	3,809	3,882	45	...	4,445	4,490	...	608
London Invoices	...	...	...	345	345	...	...	...	...	345	...
Total	73	...	...	4,154	4,227	45	...	4,445	4,490	345	608
NOT AFFECTING CHARGES TO GRANT.											
<i>Cr. Balances.</i>											
Deposits ... ..	...	...	...	...	2,35,344	...	...	...	2,22,212	13,132	...
Taccavi Account	...	...	...	...	2,86,830	...	...	...	1,29,306	1,57,524	...
Total ... ..	...	...	...	...	5,22,174	...	...	...	3,51,518	1,70,656	...

The Debit Balances against "Sales" and "London Stores" and the Credit Balances against "Purchases" and "London Invoices" are normal and in course of adjustment. The remaining balances are noticed in the following paragraphs.

23. *Stock.*—At the close of 1897-98 the sanctioned limit for Reserve Stock was Rs. 11,40,100. This standard limit was reduced during the year 1898-99 to Rs. 11,32,500. The actual balance against this limit amounted to Rs. 8,65,677 against Rs. 8,24,525 at the close of the previous year. The increase of Rs. 41,152 was due to collection of Stock for Jhelum Canal, the construction of which was commenced during the year under review, and to Stock valued at Rs. 16,319 and originally charged off to Works on the Kabul River Canal, but not actually used, having been written back to Suspense Account during the year. There were large reductions in the Stock Balances of Ludhiana Division, Sirhind Canal, and 3rd Division, Chenab Canal, but this decrease was counterbalanced by additions to Stock Balances in other Divisions. Except in the Upper Sutlej Division, 3rd Division, Jhelum Canal, and Swat River Canal Division, the value of Stock in hand was much below the sanctioned Reserve limit. The excess over the limit in the three Divisions named above aggregated Rs. 21,306 only. These excesses were duly reported to the Local Government, and early orders are expected. Stock was taken in all Divisions during the year. Stores to the value of Rs. 4,897 were found deficient in Karnal Division, Western Jumna Canal. This amount was placed in Miscellaneous Advances pending receipt of orders of Government, which are still awaited. No other differences were reported. A sum of Rs. 98 on account of loss of charcoal was charged off to Works in the Karnal Division, Western Jumna Canal. The book rates were reported to agree fairly with the market rates. There was no special Stock in the Province at the close of 1898-99.

24. *Miscellaneous Advances.*—The balance consisted of—

	1899.	1898.
	Rs.	Rs.
1. Advances to Members of the Department	2,547	6,428
2. Advances to work-people ... ..	...	...
3. Advances to Contractors	3,036	3,245
4. Miscellaneous	6,161	2,227
Total	11,744	11,900

The advances to members of the Department included Rs. 818 only for house-building purposes. These, as well as other advances, are in course of recovery by monthly instalments. The advances to contractors appear in the accounts of 3rd and 5th Divisions of the Chenab Canal. They are covered by value of work done. The amounts shown against "Miscellaneous" include the following items:—

		(i) LOSSES OF, OR DEFICIENCIES IN, CASH IMPRESTS—	Rs.	A.	P.
3rd Division, Chenab Canal	...	(a) Tara Chand, Sub-Overseer	...	92	9 0
	...	(b) Amir Hussain, Sub-Overseer	...	15	11 9
2nd Division, Jhelum Canal	...	(c) Kutub-ud-din, Barkandaz, absconded	...	123	10 6
2nd Division, Bari Doab Canal	...	(ii) CASH ROBBED FROM MEEAN MEER CASH CHEST...	...	309	8 8
Upper Sutlej, Division	...	(iii) MATERIALS LOST BY ABDUL HADI, SUB-OVERSEER	...	87	3 4
Karnal Division, Western Jumna Canal.	...	(iv) STOCK FOUND SHORT IN TAHAR SUB-DIVISION...	...	60	14 3
	...	(v) DEFICIENCY OF STOCK IN DADUPUR	...	4,896	11 0

All these items have been reported to the Local Government, and early orders are expected. Most of these items are recoverable from Security Deposits of Subordinates concerned.

25. *Deposits.*—The balances at the close of 1898-99 and 1897-98 are compared below against sub-heads of this Account:—

	1898-99.	1897-98.
	Rs.	Rs.
1. Security Deposits of Members of the Department	... 1,336	1,049
2. Security Deposits of Contractors	... 64,843	73,202
3. Contributions for Works	... 1,57,717	1,42,206
4. Sums due to Contractors on closed Accounts	... 1,521	3,012
5. Miscellaneous	... 9,927	2,743
Total	... 2,35,344	2,22,212

The excess against "Contributions for Works" is due chiefly to an increase of Rs. 22,623 in the balance of Zar-i-nagha Fund.

26. *Taccavi Account.*—The balance under this head increased by Rs. 1,57,524 owing to contributions received for Chenab Canal village water-courses. These deposits are being worked off monthly as expenditure is incurred.

OTHER ITEMS.

27. *Materials at site.*—The aggregate value of such materials, all of which were reported to have been verified during the year, amounted to Rs. 76,349 against Rs. 33,639 in the previous year. The excess over the figures of the previous year resulted chiefly owing to collection of material for re-modelling the Hansi Branch of Western Jumna Canal. No discrepancies were reported between the balances as verified and those recorded in the Works Accounts.

28. *Balances in Works Accounts.*—The sums due to contractors aggregated Rs. 609 only against Rs. 1,596 at close of 1897-98 and Rs. 2,870 at close of 1896-97. The sums due by contractors amounted to Rs. 514 against Rs. 1,827 at end of 1897-98 and Rs. 324 at end of 1896-97. The attention of Executive Engineers concerned has been called to the early adjustment of the amounts due to Government, and the matter has been reported in the Statement of Objectionable Items.

29. *Savings Bank Deposits.*—The amount of deposits in the Savings Bank aggregated Rs. 90,936 against Rs. 95,426 at close of 1897-98.

30. *Government Securities.*—The amount of Government Paper deposited as security and shown in the Examiner's Register was Rs. 6,700 on 31st March 1899, thus—

	Rs.
Deposited with Comptroller-General	... 5,000
" with Bank of Bengal	... 1,700
Total	... 6,700

The amount of Securities shown as deposited with the Comptroller-General agreed with his Quarterly Statement for 31st March 1899, and the acknowledgments of the Agent of Bank of Bengal, Lahore, are filed in the Examiner's office. Lists of Securities deposited with the Comptroller-General and the Bank of Bengal were published in the *Supplement to the Punjab Gazette*, dated 12th January 1899.

31. *Floating Cheques*.—The amount of cheques which remained uncashed on 31st March 1899 was Rs. 3,83,871 against Rs. 2,14,555 and Rs. 1,92,257 at end of March 1898 and March 1897, respectively. A large number of cheques was issued towards the close of March 1899, as stated in paragraph 59 of this Report.

BUILDINGS AND ROADS BRANCH. GENERAL REMARKS.

32. The following important new Works were commenced during 1898-99 :—

<i>Imperial Military.</i>	<i>Appropriation.</i>	<i>Outlay.</i>
	Rs.	Rs.
Accommodation for Troops in the Tochi Valley ...	55,000	58,728
Special repairs to Cattle Farm Buildings at Hissar ...	13,000	13,350
<i>Imperial Civil.</i>		
Reconstruction of "North View", Telegraph Buildings	29,000	27,835
Partial renovation of Electric Light, Viceregal Lodge ...	15,000	18,798
Quarters for Menial Establishment of Foreign Office at Simla ...	6,800	6,800
Improvements to Latrine and Urinal accommodation for Imperial Civil Works, Simla ...	5,979	5,552
Levy Post at Khajuri Kach ...	6,000	5,838
<i>Provincial Civil.</i>		
Constructing new Jhelum Canal Jail at Moong Rasul ...	16,000	17,684
Bridge over Baracow Nala ...	15,500	15,493
Constructing new Roman Catholic Chapel for Railway community at Lahore ...	10,950	10,950
Purchasing building materials for construction of Court-house at Lyallpur ...	25,000	25,522
Constructing new Lunatic Asylum, Lahore ...	88,000	98,981
Constructing an official residence for Deputy Commissioner, Karnal ...	13,000	13,017
Constructing a Cart-road from Bridge at Garhi Habibullah to the boundary of British territory ...	17,000	17,036
Lengthening the Lyall Viaduct over Chakki River ...	50,500	50,977
Converting the existing Palampur-Baijnath Road into a 2nd Class unmetalled and bridged road ...	10,000	11,135
Metalling and improving bad portion of Kangra Valley Cart-road from Chakki to Palampur ...	20,000	18,879
Metalling the Mooltan-Bunder Ghât Road with stones...	17,000	17,253
Repairs and alterations to existing Defence Works, Dera Ghazi Khan, for 1899 ...	97,000	22,436
Extension of Defence Works, Dera Ghazi Khan, for 1899—Head No. 4... ..		36,047
Division of Shoria and Kasturi Canals at Dera Ghazi Khan		28,082
...		

33. Provision was made in the Budget Estimate for the following works, but as their execution was deferred, the provision was either withdrawn or reappropriated to other works :—

	Rs.
<i>Imperial Military Works.</i>	
Budget, Item No. 5.—Purchase of land in connection with Military Posts, Tochi Valley, Dera Ismail Khan Provincial Division ...	35,000
<i>Imperial Civil Works.</i>	
" " No. 14.—Masonry Causeway, Chingashta Nala, Mile 94, North-West Frontier Road, Dera Ismail Khan Provincial Division	10,000
" " No. 17.—Levy Post at Bibi Algad, Tochi Valley, Dera Ismail Khan Provincial Division	6,000
" " No. 18.—Levy Post at Sheranni, Tochi Valley, Dera Ismail Khan Provincial Division	6,000
" " No. 19.—Posts on the road from Idak to Thall, Tochi Valley, Dera Ismail Khan Provincial Division	22,000
" " No. 21.—Provision of other new Posts, Tochi Valley, Dera Ismail Khan Provincial Division	10,000

34. Orders were issued in Punjab Government, Public Works Department, Buildings and Roads Branch, Circular No. 9—6445, dated 28th December 1898, for the formation of two new Divisions in the place of Sub-Divisions, *viz.*, Gujranwala Division in the place of the Gujranwala Independent Sub-Division and the Amritsar Division in place of the Amritsar Sub-Division. The former was constituted from 1st March 1897, and the latter from 1st April 1899. The Jullundur Provincial Division was also abolished from 1st April 1899, and Ludhiana Provincial Division created instead. The territorial areas of some of the Divisions and the constitution of the Circles of Supervision were also re-arranged.

35. An additional grant of Rs. 1,00,000 was sanctioned in Government of India, Finance and Commerce Department, letter No. 5492, dated 19th December 1898, as a charge against Provincial Revenues for expenditure on Civil Buildings required for the new Chenab Canal Colony, the head-quarters of which are located at Lyallpur. This grant was subsequently reduced by reappropriation for works in other districts to the extent of Rs. 52,000, leaving Rs. 48,000 available for outlay on works at Lyallpur. Against this reduced grant the outlay amounted to Rs. 49,361.

REVENUE.

36. XXXI.—*Military Works—Imperial.*—The actual receipts of the year fell short of the Revised Estimate by Rs. 1,583, owing principally to the rents of buildings in the Kohat and Hazara Provincial Divisions remaining unrealized to a greater extent than was anticipated. The matter was duly reported to the Local Government. Compared with the Budget Estimate, the actuals were short by Rs. 2,583. The Budget Estimate included rents leviable on Samana Buildings, which were transferred to the Military Department under orders contained in the Government of India, Military Department, No. 729 M.-W., dated 10th March 1898. The actuals for 1898-99 fell short of those for the previous year by Rs. 5,602. This difference is attributable to an abnormal item of Rs. 6,126 realized in 1897-98 from sale of buildings and land at Talagang, noticed in paragraph 9 of the Note on the Finance Accounts for that year.

37. XXXII.—*Civil Works—Imperial.*—The Budget Estimate of Receipts from Imperial Civil Works was passed for Rs. 46,000, and the Revised Estimate was prepared and accepted for the same amount. Against these Estimates the actuals amounted to Rs. 40,871. The deficiency of Rs. 5,129 is attributable to the item of Rs. 5,000 on account of rent of "Snowdon" Estate at Simla, which remains still unrealized. This short realization of Rs. 5,000 also explains the deficiency of Rs. 4,223 in comparing the receipts of the year under review with those of the previous year.

38. XXXII.—*Civil Works—Provincial.*—The actual realizations exceeded the figures of the Revised Estimate by Rs. 12,419. The former include Rs. 12,126 on account of sale-proceeds of the site of the Sirsa Jail. This amount was credited in the Civil Exchange Accounts in instalments after the submission of the Revised Estimate, in which it was omitted, as it was then uncertain whether the amount would be credited in the accounts for the year. Following the practice of previous years, the Budget Estimate was framed for a round sum of Rs. 50,000. This figure was too low compared with the actuals of the previous years, and a larger provision was accordingly made in the Revised Estimate for 1898-99. The actuals for 1898-99 fell short of those for 1897-98 by Rs. 21,495, being Rs. 87,419 against Rs. 1,08,914. The former contained the following abnormal items:—

	Rs.
(1) Sale of site of Sirsa Jail	12,126
(2) Second instalment of sale-proceeds of old Museum Building at Lahore	5,000
(3) Sale of old Sessions House and Distillery Building at Jhelam...	5,000
Total ...	22,126

While the latter included only Rs. 50,000 credited on account of sale of buildings in the Lahore Division (*vide* paragraph 6 of Note on the Finance Accounts for 1897-98). Eliminating these abnormal items, there remains Rs. 65,293 for 1898-99 and Rs. 58,914 for 1897-98. The latter sum was, however, arrived at after

writing back an item of Rs. 4,668. But for this write-back the normal receipts for 1897-98 would have amounted to Rs. 63,582.

39. *XXXII.—Civil Works—Incorporated (District) Local.*—The actuals amounted to Rs. 471 against Rs. 1,000 provided both in the Budget and Revised Estimates. The actual receipts of the previous year amounted to Rs. 3,017, or Rs. 2,546 in excess of the receipts during the year under review. The difference was due to Rs. 2,587 realized from sale of materials obtained from the dismantlement of the Binwan Bridge in the Kangra District and other buildings in 1897-98.

EXPENDITURE.

40. *33—Famine Relief Works.*—The accounts of Famine Relief Works were closed on the 31st March 1898, and there was no expenditure under that head in 1898-99.

41. *44—Military Works—Imperial.*—The actual expenditure worked up closely to the figures of the Revised Estimate, being only Rs. 2,656 short. Compared with the Budget Estimate, the actual expenditure was Rs. 2,21,844 in excess. This was solely due to the outlay on Bannu-Datta Khel Road, which amounted to Rs. 2,23,431 against the provision of Rs. 43,000 only at Budget Item No. 4, or Rs. 1,80,431 in excess of Budget provision for the work. Adding to this excess the percentages for Establishment and Tools and Plant, calculated at Rs. 42,970, the total excess amounted to Rs. 2,23,401. This amount has been treated as a permissible excess under Government of India, Military Department, telegram No. 581 M.-W., dated 30th March 1899. Compared with the actuals of the previous year, the excess for the year under review was Rs. 1,46,908, which was made up chiefly of the following items:—

	Rs.
Outlay on Bannu-Datta Khel Road in excess of expenditure incurred during the previous year ...	37,816
Accommodation for Troops in the Tochi Valley ...	54,007
Collection of metal for special repairs to the North-West Frontier Road in the Kohat Division...	36,953
	1,28,776
Percentage at 24½ per cent. for Establishment and Tools and Plant on the above ...	31,550
	1,60,326
Suspense Accounts ...	—22,330
Total ...	1,37,996

42. *45—Civil Works—Imperial.*—The actuals accorded almost exactly with the figures of the Revised Estimate, being Rs. 4,64,925 against Rs. 4,65,000. They fell short of the Budget Estimate by Rs. 7,975 in consequence of net reduction of grant to that extent. Compared with the actual outlay of the previous year, there was an excess of Rs. 57,162, due chiefly to the following items:—

	Rs.
Short outlay under Original Works, chiefly in Simla Provincial Division ...	—12,096
Excess outlay under Repairs (the bulk of the excess in Simla Division) ...	+26,818
Establishment (excess) ...	+26,729
Suspense Accounts (excess) ...	+10,811

The short outlay under Works was due to the Estimate for constructing and furnishing new Public Works Secretariat Buildings at Simla having been practically closed on 31st March 1898. The excess under Repairs took place chiefly under Viceregal Residence (Rs. 8,696) and Secretariat Buildings (Rs. 12,942). These items aggregated Rs. 21,638. The excess under Establishment includes Rs. 8,640 on account of Pay and Travelling Allowance of the Electrician attached to the Viceregal Lodge, previously debited to Provincial grant but transferred to Imperial grant during the year under review. The short outlay on Establishment in 1897-98 was due to the fact that out of the total outlay of Rs. 2,64,625 on Works and Repairs in the Simla Provincial

Division, no less than Rs. 1,15,006 were spent on English Stores, &c., on which no percentage for Establishment was charged, whereas in the year under review Rs. 30,344 only were so exempted.

43. 45—*Civil Works—Provincial.*—The actual outlay on final heads closely worked up to the figures of the Revised Estimate, but the total actual outlay, including Suspense transactions, was in excess of the Revised Estimate by Rs. 54,204. The following outlay incurred in excess of Local Loans and Contributions was placed under "Miscellaneous Advances" under the orders of Local Government conveyed in telegram No. 84-S., dated 23rd July 1899, from the Revenue Secretary (*vide* also Punjab Government, Public Works Department, letter No. 833-S., dated 19th July 1899):—

NAME OF WORK.				Excess outlay. Rs.
Local Loans.		Contribution Works.		
Protective Works at Dera Ghazi Khan	21,667
Drainage Works, Lahore	4,104
Survey of Kapurthala boundary	171
Maintenance of Umballa City Water-Works (Municipal share)	2,066
Constructing Record-Room, Deputy Commissioner's Court, Ludhiana	3
Maintenance of water-supply, Abbottabad	82
Survey and Work Establishment, Multan Water-supply Scheme	1,596
Total ...				29,689

But for this special adjustment the Suspense Balances would have shown a decrease of about Rs. 1,000 against a credit of Rs. 14,000, contemplated in the Revised Estimate. The short credit of Rs. 13,000 might be attributed to the large lapse of grant for certain Contribution Works and Works chargeable to Local Loans, the outlay on which would have consisted partly of Stock at debit of Provincial grant. Compared with the figures of the Budget Estimate, the actuals for 1898-99 were Rs. 1,29,204 in excess. This excess was chiefly due to the additional grant of Rs. 1,00,000 sanctioned for Civil buildings at Lyallpur (see paragraph 35 *ante*) and to an increase of Rs. 27,489 under Suspense Balances, for which, as above stated, no provision was made in the Budget Estimate. Compared with the actuals of the previous year, the expenditure during the year under review was Rs. 5,75,282 in excess. During the preceding two years the expenditure on ordinary Public Works was strictly restricted to meet the cost of Famine outlay, and a larger grant was accordingly assigned for the year 1898-99, which was subsequently still further enhanced to meet the outlay on Civil buildings in Lyallpur. The expenditure incurred during each of the past six years is given below:—

	Rs.
1893-94	27,17,208
1894-95	25,21,891
1895-96	26,35,020
1896-97	24,13,540
1897-98	22,53,922
1898-99	28,29,204

The Budget Estimate for 1899-1900 has been prepared for an unprecedentedly large sum of Rs. 34,90,000.

44. 45—*Civil Works—Incorporated Local.*—The actual expenditure during 1898-99 exceeded the Revised Estimate by Rs. 48,868. In comparison with the final working grant of Rs. 7,86,633 the excess was Rs. 12,234 only. This excess took place mainly in the Gujranwala District, and it was passed under the orders of Local Government conveyed in Revenue Secretary's letter No. 56, dated 18th March 1899. Compared with the Budget Estimate, the excess amounted to Rs. 43,863, which, as above stated, was due to the subsequent enhancement of the working grant. The actuals for 1898-99 exceeded those of the previous year by Rs. 66,694. The short outlay during the previous year resulted in consequence of the restriction placed on expenditure during that year to meet the cost of Famine Works.

45. *Excluded Local (Municipal) Fund.*—The Budget Estimate was prepared for a sum of Rs. 8,57,195, which was reduced from time to time during

the year, and the final grant stood at Rs. 8,11,781. The actual outlay fell short of the final grant by Rs. 52,313. The lapses occurred mainly in the following districts :—

	Rs.
Simla	25,003
Ferozepur	8,537
Multan	10,831

Under Punjab Government Revenue Secretary's Circular No. 3—52, dated 20th February 1894, to which attention was drawn by the Examiner in February 1899, Municipalities are required to review their progress of expenditure during the last quarter of each year and to surrender any surplus grants at their disposal. The three Municipalities named above do not appear to have acted up to these instructions, hence the lapses above mentioned. The actuals for the year under review exceeded those of the previous year by Rs. 2,09,253. The excess is equally divided between Works and Repairs, being Rs. 1,03,472 under the former and Rs. 1,03,163 under the latter head. The short outlay during 1897-98 was in some measure due to prevalence of famine.

LOCAL LOANS AND CONTRIBUTIONS.

46. The outlay from these sources amounted to Rs. 3,45,114, as under :—

DEPARTMENTAL HEADS.	LOCAL LOANS.			CONTRIBUTIONS.			GRAND TOTAL OF NET CHARGES
	Total expenditure incurred.	Deduct excess over sanctioned loans (<i>vide</i> paragraph 43 of Report).	Net amount charged to Local Loans.	Total expenditure incurred.	Deduct expenditure in excess of Contributions.	Net amount charged to Contributions.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works	2,50,613	19,345	2,31,268	89,331	5,613	83,718	3,14,986
Repairs ... ..	...	...	...	9,694	2,139	7,555	7,555
Establishment	22,736	2,322	20,414	2,406	270	2,136	22,550
Tools and Plant ... ..	...	...	...	23	...	23	23
Total	2,73,349	21,667	2,51,682	1,01,454	8,022	93,432	3,45,114

The following are the important works on which expenditure was incurred during the year :—

Local Loans.

	Rs.
Extension of Simla Water-works	1,67,305
Delhi Drainage Works	21,424
	(a)
Dera Ghazi Khan River Protective Works	83,667
Total	2,72,396

(a) Includes Rs. 21,667 held under Miscellaneous Advances.

Contributions.

	Rs.	
Lahore Division	Constructing Roman Catholic Church at Lahore	4,414
		(b)
	Anarkali and Muzang Outfall, Lahore	29,199
		(c)
Simla Division	Lahore City Drainage	26,053
	Anarkali Drainage Scheme	3,422
	Restoring Suspension Bridge over River Sutlej at Bilaspur	1,688
Umballa Division	Simla Water-works Extension	5,527
		(d)
	Maintenance Umballa City Water-supply	5,839

(b) Includes Rs. 508 held under Miscellaneous Advances.
 (c) Do. " 3,595 do. do. do.
 (d) Do. " 2,066 do. do. do.

CAPITAL COST OF CIVIL BUILDINGS.

47. The cost of Civil Buildings maintained during the year under review was as follows :—

				Rs.
<i>At the beginning of the year—</i>				
Imperial	...	...	...	55,56,332
Provincial	...	...	...	2,01,98,685
<i>At the close of the year—</i>				
Imperial	...	...	...	57,09,369
Provincial	...	...	...	2,04,36,883

These figures have been intimated by the Chief Engineer, Public Works Department, Punjab, Buildings and Roads Branch.

OBJECTIONABLE OUTLAY.

48. The following abstract shows the outlay returned as objectionable at the close of the year. The items remained unremedied on the date on which the accounts were closed :—

MAJOR HEADS.	Fund.	No Estimate.		Excess over Estimate.		No Appropriation.		Excess over Appropriation.		Miscellaneous.
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	
			Rs.		Rs.		Rs.		Rs.	Rs.
<i>Objectionable at end of year.</i>										
Military ...	Imperial ...	1	58,728	1	15,408	...	...	4	4,128	1,000
Civil Works ...	Do. ...	...	...	4	6,981	1	639	2	4,979	615
Ditto ...	Provincial ...	2	1,837	...	...	2	4,995	12	23,999	35,003
Ditto ...	Incorporated	2	1,340	1	364	2	1,340	2	1,708	...

The items requiring notice are :—

No Estimate.

Imperial Military.—Providing temporary shelter for Troops in Tochi Valley. ... Rs. 58,728
(Estimate submitted for sanction.)

Excess over Estimate.

Imperial Military.—Construction of Cart-road, Bannu to Datta Khel. (Excess over estimate provisionally passed pending sanction of Government of India to a second Revised Estimate.) ... Rs. 15,408

No Appropriation. Excess over Appropriation.

The individual excesses were not large. They were duly reported to Government, but too late to admit of any remedy.

Miscellaneous.

The sum of Rs. 35,003 against Provincial includes items detailed in paragraph 43; the remaining items under this head and against Military and Imperial Civil Works are ordinary items requiring no special comment.

SUSPENSE BALANCES.

49. The balances of each account at the close of 1898-99 and 1897-98 are compared in the following table :—

HEADS.	BALANCE ON 31ST MARCH 1899.			BALANCE ON 31ST MARCH 1898.			DIFFERENCE.	
	Provincial.	Imperial.	Total.	Provincial.	Imperial.	Total.	More.	Less.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AFFECTING CHARGES TO GRANT.								
<i>Dr. Balances.</i>								
Sales ...	116	...	116	3	...	3	113	...
Stock ...	1,08,221	15,819	1,24,040	1,20,587	9,830	1,30,417	...	6,377
Miscellaneous Advances ...	31,800	3,986	35,786	7,959	1,089	9,045	26,741	...
London Stores ...	14,715	...	14,715	169	13,442	13,611	1,104	...
Total ...	1,54,852	19,805	1,74,657	1,28,718	24,358	1,53,076	27,958	6,377
<i>Cr. Balances.</i>								
Purchases ...	1,013	21	1,034	2,784	595	3,379	...	2,345
London Invoices ...	416	53	469	...	1,070	1,070	...	601
Total ...	1,429	74	1,503	2,784	1,665	4,449	...	2,946
NOT AFFECTING CHARGES TO GRANT.								
<i>Dr. Balances.</i>								
Deposits ...	42,156	...	42,156	69,408	...	69,408	...	27,252
Faccavi ...	...	...	...	48,002	...	48,002	...	48,002

The differences between the balances of the accounts "Sales", "Stock", "London Stores", "London Invoices" and "Purchases" were due to ordinary fluctuations between the figures of two years. They are too small to need special comment.

50. *Stock*.—During the year under review the standard limit of Imperial Reserve Stock was enhanced from Rs. 19,600 to Rs. 22,000. The standard limit of Provincial Reserve Stock was reduced from Rs. 2,00,000 to Rs. 1,61,000, the reduction being made principally in Simla Provincial Division, and to some extent in Lahore, Jullundur, Amballa and Rawalpindi Divisions. Against the revised standard limits, the actual balances of Imperial and Provincial Stock in hand on the 31st March 1899 amounted to Rs. 15,819 and Rs. 1,08,221, respectively. This aggregate balance of Rs. 1,24,040 fell short of the balance of previous year by Rs. 6,377 only, and it did not include any special Stock. The balance of Stock, both Imperial and Provincial, was verified during the year by actual count, measurement or weight, and found to be correct. Some of the minor items in Simla Provincial Division were not, however, verified. The working rates were reported to be in fair accord with the market rates.

51. *Miscellaneous Advances*.—The balances at the close of 1898-99 consisted of—

	<i>Provincial.</i>	<i>Imperial.</i>	<i>Total.</i>
	Rs.	Rs.	Rs.
Advances to Members of the Department	2,314	2,356	4,670
Do. to work-people ... ..	...	...	...
Do. to Contractors ... ..	...	11	11
Miscellaneous	29,486	1,619	31,105
Total ...	31,800	3,986	35,786

The excess of Rs. 26,741 over the balance of the previous year resulted in consequence of expenditure chargeable to Local Loans and Contributions having been specially debited to Miscellaneous Advances to the extent of Rs. 29,689 under the orders of the Local Government referred to in paragraph 43 of this Report. The remaining items under this sub-head are unimportant. The advances to members of Department have either been recovered or are in course of recovery.

52. *London Stores*.—Of the balance of Rs. 14,715, the items aggregating Rs. 7,547 have been since cleared; the balance is in course of adjustment.

53. *Deposits*.—The balance on 31st March 1899 consisted of—

	Rs.
1. Security Deposits of Members of the Department	62
2. Ditto of Contractors and others	4,517
3. Contributions for Works	27,415
4. Sums due to Contractors for closed accounts	10,009
5. Miscellaneous... ..	153
Total ...	42,156

This balance fell short of that of the previous year by Rs. 27,252, chiefly under Contributions for Works and sums due to Contractors on closed accounts.

54. *Taccavi Account*.—The sum of Rs. 48,002, specially debited to this account under the orders of the Government of India, Finance Department, letter No. 5438-A, dated 14th December 1898 (*vide* paragraph 31a of the Examiner's Report on the Finance Accounts for 1897-98), was realized during 1898-99 and the Taccavi Account closed.

OTHER ITEMS.

55. *Materials at site of Works*.—The value of materials at site of works on 31st March 1899 aggregated Rs. 2,09,555 against Rs. 1,57,303 at the close of

the previous year. The following are the principal items :—

Dera Ismail Khan Division	{ Constructing Military Posts, Tochi Valley	...	Rs. 34,200
	{ Providing temporary shelter for Troops, Tochi Valley	...	11,753
Lahore Division	{ District Court, Lyallpur	...	23,858
	{ Constructing new Lunatic Asylum at Lahore	...	28,168
Kohat Division...	Constructing new Infantry Lines at Kohat	...	38,130
Delhi Division ...	Delhi Drainage Works, Part II...	...	15,197
Total			... 1,51,306

Materials valued at Rs. 6,318, which were at site of works in the Hazara Provincial Division, were not counted during the year. All other materials were duly counted, and the balances as verified were reported to agree with those recorded in Work Abstracts.

56. *Balances in Works Accounts.*—The sums due to contractors for work done aggregated about Rs. 34,575 on 31st March 1899 against Rs. 15,962 at the close of 1897-98. The exact figure cannot be given owing to Contractors' Ledger for March 1899 not having been received from Hazara Division up to date. The amounts due by contractors at the end of those years were Rs. 8,218 and Rs. 2,214, respectively. The large balance due to contractors resulted principally in consequence of deductions made from bills on account of security for due fulfilment of contracts. The amounts due by contractors are covered by the value of work done but not measured.

57. *Savings Bank Deposits.*—The deposits in Savings Banks aggregated Rs. 27,638 on 31st March 1899 against Rs. 27,049 at the close of 1897-98, thus—

	31st March 1899.	31st March 1898.
Deposits of Members of the Department...	... 17,008	15,564
„ of Contractors	... 10,630	11,485
Total	... 27,638	27,049

58. *Government Securities.*—The amount of Government Paper deposited as security on 31st March 1899 amounted to Rs. 500 only. The Government Paper which was deposited with the Comptroller-General was returned by him on the 30th March 1899, and it did not therefore appear in his Quarterly Statement for 31st March 1899. But it continued to be borne on the Examiner's Books on 31st March 1899, as it was only subsequently returned to the depositor. The prescribed list was duly published in the *Supplement to the Punjab Gazette*, dated 12th January 1899.

59. *Floating Cheques.*—The amount of cheques uncashed on 31st March 1899 aggregated Rs. 5,24,048 against Rs. 4,72,166 at end of the previous year. Of Rs. 5,24,048 Rs. 3,35,733 appertain to the following Divisions :—

Lahore	Provincial Division	...	...	Rs. 78,681
Simla	„	„	...	75,135
Rawalpindi	„	„	...	68,220
D. I. Khan	„	„	...	58,295
Hazara	„	„	...	55,402
Total				... 3,35,733

Many large Works and Repairs are usually timed to be completed during March, and final settlement of accounts and payment are thus delayed until the close of the month. The bulk of cheques are thus issued on the last two days of March, too late for presentation at treasuries for encashment. Orders have been recently issued by the Local Government enjoining that five-sixths of payments due in March may be disbursed by the 25th of that month.

60. *Works estimated to cost more than Rs. 50,000.*—A list of such Works, against which expenditure was incurred during 1898-99, is appended to this Note.

LAHORE :

9th August, 1899.

PREMNATH PANDIT,

Examiner, Public Works Accounts, Punjab.

APPENDIX.

List of Works estimated to cost over Rs. 50,000, showing the amount of Estimate and Expenditure during 1898-99.

DIVISION.	NAME OF WORK.	Amount of Estimate.	Expenditure during 1898-99.	REMARKS.
	IMPERIAL MILITARY.	Rs.	Rs.	
Hazara ...	Improving and converting into a Mule Road the 1st Section of the Kaghan Valley Road from Balakot to Dewan Bella ...	1,42,198	1,709	
	Improving and converting into a Mule Road the 2nd Section from Dewan Bella to Babusar Pass ...	1,57,250	72,749	
Dera Ismail Khan ...	Construction of a Cart-road from Bannu to Miran Shah ...			
	Construction of a Cart-road from Miran Shah to Boya ...	3,93,833	2,23,431	
	Construction of a Cart-road from Boya to Datta Khel ...			
	Constructing Military Posts in the Tochi Valley ...	51,050	319	
Kohat ...	Constructing new Infantry Lines ...	1,89,441	18,582	
	Constructing Military Buildings at Para Chinar ...	86,887	1,066	
	IMPERIAL CIVIL.			
Simla ...	New P. W. D. Secretariat Office ...	3,72,232	4,747	
	PROVINCIAL.			
Rawalpindi ...	Constructing new Jhelum Canal Jail ...	54,985	17,684	
Dera Ghazi Khan ...	Extension of Defence Works, Dera Ghazi Khan, for 1899—Head No. 4 ...	83,146	24,031	
	Additional Defence Works at D. G. Khan ...	57,213	23,731	
	Diversion of Shoria and Kasturi Canals at Dera Ghazi Khan ...	1,00,275	28,082	
Amballa ...	Constructing Central Jail, Amballa ...	1,32,958	—16,183	Due to transfer of Tram line and trucks, valued at Rs. 13,933, to Lahore Provincial Division. The balance, Rs. 2,250, represents value of materials utilized on other works.
	Metalling the Karnal-Kaithal Railway Feeder Road ...	1,02,679	50,249	
Lahore ...	Constructing new Lunatic Asylum at Lahore ...	2,18,058	98,981	
	Improving and metalling the Feeder Road from Amritsar to Ajnala ...	54,364	12,331	
Jullundur ...	Extension of the Lyall Viaduct ...	70,276	50,977	
	Converting the existing Palampur-Baijnath Road into a 2nd Class unmetalled and bridged road ...	55,842	11,135	
	INCORPORATED LOCAL.			
Delhi ...	Improving and metalling Jhajjar and Bahadurgarh Road from unmetalled into metalled ...	57,954	2,778	
	CONTRIBUTION.			
Lahore ...	Anarkali Drainage Scheme ...	77,884	28,691	Additional sum of Rs. 508 expended in excess of Contribution debited to Miscellaneous Advances.
Simla ...	Gravitation Pipe-supply to Charot Nala Pumping Station ...	2,25,739	1,342	
	LOCAL LOANS.			
Dera Ghazi Khan ...	Extension of Defence Works, Dera Ghazi Khan, for 1899—Head No. 4 ...	83,146	...	Rs. 12,016 expended in excess of sanctioned loan, tentatively debited to Miscellaneous Advances.
	Additional Defence Works at D. G. Khan ...	57,213	11,865	
	Diversion of Shoria and Kasturi Canals at Dera Ghazi Khan ...	1,00,275	10,603	
Simla ...	Gravitation Pipe-supply to Charot Nala Pumping Station ...	2,25,739	76,651	
	Storage Reservoir at Seog ...	1,78,338	70,502	
Delhi ...	Delhi Drainage Works, Part II ...	1,03,376	19,129	

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

REVENUE.				Fund and Finance Heads.	EXPENDITURE.		
1898-99.			1898-99.				
Budget Estimate.	Revised Estimate.	Actuals.	Actuals.		Revised Estimate.	Budget Estimate.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
				IMPERIAL.			
				CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.			
				Swat River Canal ...	31,078	31,000	
				IRRIGATION—MAJOR WORKS.			
				<i>Revenue and Working Expenses.</i>			
				Swat River Canal ...	99,596	1,02,000	
3,65,500	3,20,000	4,01,000	4,13,960	Western Jumna Canal...	6,91,784	6,36,000	
14,31,736	12,10,000	17,24,000	16,58,076	Western Jumna Canal, Sirsa Branch ...	1,69,136	1,92,000	
3,15,427	6,50,000	3,46,000	3,21,506	Bari Doab Canal ...	7,86,572	8,05,000	
29,30,061	27,00,000	29,97,000	30,06,435	Sirhind Canal ...	6,73,078	6,85,000	
32,96,639	23,00,000	27,92,000	27,53,361	Chenab Canal ...	7,08,766	7,22,000	
20,31,962	24,35,000	24,72,000	23,89,493	Lower Sohag and Para Canal ...	59,149	64,000	
99,821	1,05,000	1,12,000	1,05,077	Sidhnai Canal ...	1,46,024	1,47,000	
3,41,811	3,37,000	3,00,000	2,58,093	TOTAL MAJOR WORKS WORKING EXPENSES.	33,34,105	33,53,000	
1,05,65,960	1,00,57,000	1,11,44,000	1,09,06,001	43.—MINOR WORKS AND NAVIGATION.			
				IRRIGATION AND NAVIGATION.			
				<i>Works for which Capital and Revenue Accounts are kept.</i>			
				<i>Capital Outlay.</i>			
				Lower Sutlej and Chenab Inundation Canal ...	4,129	4,000	
				Upper Sutlej Inundation Canal ...	7,765	8,000	
				Shahpur Canal ...	— 4,158	6,000	
				Ghaggar Canal ...	28,667	31,500	
				TOTAL ...	36,403	49,500	
				<i>Deduct—Credits to Expenditure in England.</i>	...	...
				<i>Deduct—Loss by Exchange</i>	...	...
				NET CAPITAL OUTLAY ...	36,403	49,500	
				Carried over ...	36,403	49,500	
				Carried over ...	33,65,183	33,84,000	
						32,52,000	

(a) Excludes Rs. 7,40,000 on account of owner's rate.
 (b) Do. " 8,76,000 do. do.
 (c) Do. " 35,000 do. do.
 (d) Do. " 20,000 do. do.
 and (f) Do. " 3,000 do. refund do.

(g) Excludes Rs. 6,61,810 on account of owner's rate.
 (h) Do. " 1,58,692 do. do.
 (i) Do. " 17,030 do. do.
 (j) Do. " 2,101 do. refund do.
 (k) Do. " 1 do. do. do.

FINANCE ACCOUNTS FOR THE YEAR 1898-99—continued.

REVENUE.				Fund and Finance Heads.	EXPENDITURE.			
1897-98.		1898-99.			1898-99.			1897-98
Actuals.	Budget Estimate.	Revised Estimate.	Actuals.		Actuals.	Revised Estimate.	Budget Estimate.	Actuals.
Rs.	Rs.	Rs.	Rs.	IMPERIAL—continued.	Rs.	Rs.	Rs.	Rs.
1,08,650	1,00,57,000	1,11,44,000	1,09,06,001	Brought forward ...	33,65,183	33,84,000	32,52,000	30,12,172
				Brought forward ...	36,403	49,500	62,500	1,44,344
				<i>Revenue.</i>				
54,260	70,000	2,05,000	1,84,537	Upper Sutlej Inundation Canal ...	1,68,869	1,60,500	1,33,000	1,51,153
22,663	23,000	24,000	26,696	Lower Sutlej and Chenab Inundation Canal ...	1,46,123	1,46,000	1,35,000	1,25,445
1,21,744	1,19,000	1,59,000	1,54,255	Indus Inundation Canal ...	2,56,948	2,51,000	1,90,000	2,07,011
80,843	97,000	79,000	78,443	Shahpur Canal ...	52,365	58,000	75,000	50,759
			405	Ghaggar Canal ...	33,864	31,500	37,500	13,602
2,79,510	3,09,000	4,67,000	4,44,336	TOTAL ...	6,58,169	6,47,000	5,70,500	5,45,850
				<i>Works for which only Revenue Accounts are kept.</i>				
1,459	1,000	2,000	1,510	Muzaffargarh Canals ...	81,287	82,500	77,000	80,481
				Bara River Irrigation Works ...	70,710	42,000	25,000	
1,459	1,000	2,000	1,510	TOTAL ...	1,51,997	1,24,500	1,02,000	80,481
				<i>Works for which neither Capital nor Revenue Accounts are kept.</i>				
				Hydraulic Tables by Mr. Higham ...	1,000	1,000	...	
				AGRICULTURAL.				
				<i>Works for which neither Capital nor Revenue Accounts are kept.</i>				
631	...	...	804	Muzaffargarh Embankment ...	21,822	23,000	40,000	38,072
				Sand Model experiments ...	...	...	...	249
				Bara River Irrigation Works ...	-32,712	...	...	25,362
				TOTAL AGRICULTURAL WORKS ...	-10,890	23,000	40,000	59,176
				TOTAL MINOR WORKS AND NAVIGATION ...	8,36,679	8,45,000	7,75,000	8,32,565
				MILITARY WORKS.				
				Original Works ... } B	4,48,874	4,55,000	2,68,000	3,70,365
				Repairs ... } C	3,33,385	3,28,000	3,20,000	2,77,011
				Establishment ... } D	1,65,688	1,64,500	1,27,200	1,44,813
				Tools and Plant ... } E	10,782	10,500	8,300	8,048
				Suspense Accounts ... } G	-11,191	-7,500	...	11,139
				Barrack Department ... } E	8,280	8,000	9,000	6,744
				TOTAL ...	9,55,818	9,58,500	7,32,500	8,19,534
				Carried over ...	9,55,818	9,58,500	7,32,500	8,10,885
				Carried over ...	42,01,862	42,29,000	40,27,000	43,44,527
	1,03,67,000	1,16,13,000	1,13,52,651					

BUILDINGS AND ROADS AND
IRRIGATION BRANCHES.

PUNJAB PROVINCE
PUBLIC WORKS DEPARTMENT

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

REVENUE.			Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.		
1898-99.						1898-99.		
Actuals.	Budget Estimate.	Revised Estimate.	Actuals.	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,11,47,563	1,03,67,000	1,16,13,000	1,13,52,651	IMPERIAL— <i>continued.</i> Brought forward ...	42,01,862	42,29,000	40,27,000	
				Brought forward ...	9,55,818	9,58,500	7,32,500	
				<i>Deduct</i> —Expenditure in England ...	981	1,000	...	
				„ Loss by Exchange	493	500	...	
19,019	10,000	9,000	7,417	II NET REVENUE AND OUTLAY —MILITARY WORKS ...	9,54,344	9,57,000	7,32,500	
				CIVIL WORKS.				
				Original Works } B	2,33,590	2,36,000	2,40,900	
				Repairs } C	1,46,747	1,51,500	1,54,100	
				Establishment ...	83,396	87,000	89,500	
				Tools and Plant ...	4,548	5,000	5,500	
				Suspense Accounts ...	8,228	2,500	...	
				TOTAL ...	4,76,509	4,82,000	4,90,000	
				<i>Deduct</i> —Expenditure in England ...	7,712	11,000	11,000	
				„ Loss by Exchange	3,872	6,000	6,100	
45,000	46,000	46,000	40,871	II NET REVENUE AND OUTLAY —CIVIL WORKS ...	4,64,925	4,65,000	4,72,900	
				SPECIAL DEFENCE WORKS.				
				<i>Nil.</i>	...	...	...
1,12,05,070	1,04,23,000	1,16,68,000	1,14,00,939	TOTAL IMPERIAL REVENUE AND EXPENDITURE ...	56,21,131	56,51,000	52,32,400	
				CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED TO REVENUE.				
				<i>Irrigation.</i>				
				Western Jumna Canal } A	3,94,812	4,53,000	3,82,000	
				Do. Sirsa Branch... }	11,419	11,000	17,000	
				Bari Doab Canal ... }	61,603	93,000	65,000	
				Sirhind Canal ... }	91,925	1,51,000	2,17,000	
				Chenab Canal ... }	15,08,596	15,44,000	19,07,000	
				Lower Sohag and Para Canal ... }	3,662	4,000	...	
				Sidhnai Canal ... }	33,862	34,000	52,000	
				Jhelum Canal ... }	4,04,106	3,88,000	5,00,000	
				TOTAL ...	25,09,985	26,78,000	31,40,000	
				<i>Deduct</i> —Outlay in Eng- land ...	22,986	16,000	26,000	
				NET OUTLAY, IRRIGATION... A	24,86,999	26,62,000	31,14,000	
				TOTAL CAPITAL OUTLAY ON PUBLIC WORKS NOT CHARGED TO REVENUE.	24,86,999	26,62,000	31,14,000	

BUILDINGS AND ROADS AND
 IRRIGATION BRANCHES.

 PUNJAB PROVINCE.
 PUBLIC WORKS DEPARTMENT.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

REVENUE.				Fund and Finance Heads.	EXPENDITURE.			
1897-98	1898-99.				1898-99.			1897-98
Actuals	Budget Estimate.	Revised Estimate.	Actuals.		Actuals.	Revised Estimate.	Budget Estimate.	Actuals
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
				PROVINCIAL.				
				33.—FAMINE RELIEF.				
				II.—IRRIGATION WORKS	...	...	...	3,32,244
				III.—CIVIL WORKS	...	...	...	4,89,834
				TOTAL 33.—FAMINE RELIEF.	...	...	...	8,22,078
				MINOR WORKS AND NAVIGATION.				
				IRRIGATION AND NAVIGATION.				
				<i>Works for which Capital and Revenue Accounts are kept.</i>				
				<i>Capital.</i>				
				Kabul River Canal	...	—405	...	
				<i>Revenue.</i>				
				Kabul River Canal	...	44,538	45,550	...
				<i>Works for which only Revenue Accounts are kept.</i>				
	50,000	50,000	38,960	Shahpur Canal	...	33,701	40,500	47,000
				<i>Works for which neither Capital nor Revenue Accounts are kept.</i>				
				Chak Andar Survey	...	1,380	900	...
				Rangoi Canal	...	49	50	...
				TOTAL	...	1,429	950	...
	50,000	50,000	38,960	TOTAL MINOR WORKS AND NAVIGATION	...	79,263	87,000	47,000
				CIVIL WORKS.				
				Original Works	B	10,00,976	10,00,000	7,70,000
				Repairs	B	11,15,585	11,10,000	12,00,000
				Establishment	C	6,44,718	6,41,000	7,00,000
				Tools and Plant	D	40,435	38,000	30,000
				Suspense Accounts	G	27,490	—14,000	...
	50,000	75,000	87,419	TOTAL CIVIL WORKS	...	28,29,204	27,75,000	27,00,000
				TOTAL PROVINCIAL WORKS —REVENUE AND EXPENDITURE	...	29,08,467	28,62,000	27,47,000

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

REVENUE.			Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.		
1898-99.						1898-99.		
Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.
Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		
				INCORPORATED LOCAL FUNDS—CIVIL WORKS.	...	...	...
				Original Works	B 2,24,444	2,01,000	1,79,920	
				Repairs	4,79,079	4,55,000	4,81,364	
				Establishment	C 94,211	91,500	91,479	
				Tools and Plant	D 1,134	2,500	2,237	
1,000	1,000	471	II	TOTAL INCORPORATED LOCAL FUNDS—REVENUE AND EXPENDITURE	7,98,868	7,50,000	7,55,000	
				33.—FAMINE RELIEF.				
				III.—CIVIL WORKS.	...	...	...
1,000	1,000	471		GRAND TOTAL INCORPORATED LOCAL FUNDS—REVENUE AND EXPENDITURE	7,98,868	7,50,000	7,55,000	
				EXCLUDED LOCAL (MUNICIPAL) FUNDS—CIVIL WORKS.				
				Original Works	B 3,17,628	...	3,97,558	
				Repairs	4,05,246	...	4,18,365	
				Establishment	C 35,154	...	40,122	
				Tools and Plant	D 1,440	...	1,150	
				TOTAL EXCLUDED LOCAL FUNDS	7,59,468	..	8,57,195	
				33.—FAMINE RELIEF.				
				III.—CIVIL WORKS.	...	...	...
				TOTAL EXCLUDED LOCAL (MUNICIPAL) FUNDS CIVIL WORKS.	7,59,468	...	8,57,195	
				CONTRIBUTIONS.				
				IRRIGATION MAJOR WORKS.				
				<i>Revenue and Working Expenses.</i>				
35,000	41,000	43,446		Sirhind Canal	3,20,347	3,26,000	2,40,000	
...	...	3,195		Western Jumna Canal, Sirsa Branch	65,040	74,000	74,000	
35,000	41,000	46,641	I	TOTAL	3,85,387	4,00,000	3,14,000	
35,000	41,000	46,641		Carried over	3,85,387	4,00,000	3,14,000	

BUILDINGS AND ROADS AND
IRRIGATION BRANCHES.

PUNJAB PROVINCE.
PUBLIC WORKS DEPARTMENT.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

REVENUE.				Reference to Schedule.	Fund and Finance Heads.	Reference to Schedule.	EXPENDITURE.			
1898-99.			1898-99.				1897-98			
Actuals	Budget Estimate.	Revised Estimate.	Actuals.				Actuals.	Revised Estimate.	Budget Estimate.	Actuals
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		
45,102	35,000	41,000	46,641		Brought forward ...	3,85,387	4,00,000	3,14,000	3,57,360	
					CONTRIBUTIONS— <i>continued.</i> CAPITAL OUTLAY.					
					Sirhind Canal ...	1,05,335	1,09,000	1,09,000	2,309	
					Western Jumna Canal, Sirsa Branch ...	3,604	4,000	...	1,687	
					TOTAL ... A	1,08,939	1,13,000	1,09,000	4,286	
48,16	35,000	41,000	46,641		TOTAL IRRIGATION—MAJOR WORKS ...	4,94,326	5,13,000	4,23,000	3,91,635	
					MINOR WORKS AND NAVI- GATION.					
					Ghaggar Canal { Famine Capital A Revenue A	37,549	42,000	19,000	10,733	
						10,607	11,000	23,000	1,06,910	
					TOTAL ...	48,156	53,000	42,000	1,23,1	
					ZAR-I-NAGHA. <i>Revenue and Working Expenses.</i>					
					Mooltan Canal ... A	98,180	1,04,000	...	1,02,538	
					Muzaffargarh Canal ... A	35,789	35,000	...	35,789	
					TOTAL ...	1,33,969	1,39,000	...	1,38,427	
					TOTAL MINOR WORKS AND NAVIGATION ...	1,82,125	1,92,000	42,000	1,87,608	
33,41	35,000	41,000	46,641		TOTAL CONTRIBUTIONS—IR- RIGATION BRANCH ...	6,76,451	7,05,000	4,65,000	3,09,620	
					CIVIL WORKS.					
					Original Works } (a)	3,14,986	...	...	1,09,303
					Repairs } (b)	7,555	...	...	3,883
					Establishment ... C	22,550	...	...	2,347
					Tools and Plant ... D	23	...	...	2,347
					TOTAL CONTRIBUTIONS— BUILDINGS AND ROADS BRANCH ...	3,45,114	...	...	1,12,078
45,102	35,000	41,000	46,641		TOTAL CONTRIBUTIONS...	10,21,565	7,05,000	4,65,000	3,10,439	

(a) Includes Rs. 2,31,268 } on account of Local Loans.
(b) Do. " 20,414 }

TOTAL Rs. ... 2,51,682

LAHORE :

The 9th August, 1899. }

PREMNATH PANDIT,

Examiner, Public Works Accounts, Punjab.

Schedule I.—Detailed Accounts of Revenue.

HEADS.	ACTUAL RECEIPTS.												Revised Estimate.	Budget Estimate.
	Water-rate.	Owners' rate.	Sale of water.	Water-supply of towns.	Plantations.	Other Canal produce.	Water-power.	Navigation.	Rent of Buildings.	Fines.	Miscellaneous.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.														
XXIX.—MAJOR WORKS DIRECT RECEIPTS.														
Swat River Canal	4,01,482	...	92	...	2,720	188	8,590	...	724	...	164	4,13,960	4,01,000	3,20,000
Western Jumna Canal	15,53,150	...	11,431	85	11,985	1,654	9,339	62,348	1,931	3,982	2,171	(d) 16,58,076	(a) 17,24,000	(b) 12,10,000
Sirsa Branch, Western Jumna Canal	3,19,431	...	560	...	...	565	...	...	269	632	49	(e) 3,21,506	3,46,000	6,50,000
Bari Doab Canal	28,20,646	...	23,042	857	18,650	10,672	1,29,499	...	1,145	1,000	924	30,06,435	29,97,000	27,00,000
Sirhind Canal	25,25,547	...	15,227	8	4,222	9,694	68,467	4,730	3,061	3,169	1,19,236	27,53,361	27,92,000	23,00,000
Chenab Canal	23,54,331	...	1,573	...	1,093	3,658	4,905	...	7,405	894	15,634	(f) 23,89,493	(c) 24,72,000	(g) 24,35,000
Lower Sohag and Para Canal	1,03,302	...	30	...	4	235	...	...	...	11	1,495	1,05,077	1,12,000	1,05,000
Sidhna Canal	2,57,204	...	43	...	82	162	...	...	353	52	197	2,58,093	3,00,000	3,37,000
Total	1,03,35,093	...	51,998	950	38,756	26,828	2,20,800	67,078	14,888	9,740	1,39,870	1,09,06,001	1,11,44,000	1,00,57,000
CONTRIBUTIONS.														
Sirhind Canal	...	...	410	...	2,660	5,578	29,918	1,898	1,330	...	1,652	43,446	41,000	35,000
Sirsa Branch, Western Jumna Canal	...	...	2,891	...	199	...	...	...	94	...	11	3,195	...	...
Total	...	...	3,301	...	2,859	5,578	29,918	1,898	1,424	...	1,663	46,641	41,000	35,000
IMPERIAL.														
XXX.—MINOR WORKS AND NAVIGATION.														
<i>Works for which Capital and Revenue Accounts are kept.</i>														
Upper Sutlej Inundation Canal	1,77,657	...	23	...	2,076	1,991	...	...	690	201	1,899	1,84,537	2,05,000	70,000
Lower Sutlej and Chenab Inundation Canal	23,353	...	2	...	16	2	...	...	195	2,570	558	26,696	24,000	23,000
Indus Inundation Canal	1,49,736	...	64	...	4,036	58	...	...	...	79	282	1,54,255	1,59,000	1,19,000
Shahpur Canal	77,472	...	1	...	335	37	...	...	...	427	171	78,443	79,000	97,000
Ghaggar Canal	...	...	...	...	...	...	...	...	...	300	105	405	...	...
Total	4,28,218	...	90	...	6,463	2,088	...	...	885	3,577	3,015	4,44,336	4,67,000	3,09,000
<i>Works for which only Revenue Accounts are kept</i>														
Muzaffargarh Canals	...	...	...	...	...	...	...	...	...	1,508	2	1,510	2,000	1,000
AGRICULTURAL.														
<i>Works for which Capital and Revenue Accounts are not kept.</i>														
Muzaffargarh Embankment	...	...	...	...	...	...	...	...	681	...	123	804	...	...
PROVINCIAL.														
<i>Works for which Revenue Accounts are kept.</i>														
Shahpur Canal	38,706	...	202	...	29	23	...	...	...	...	...	38,960	50,000	50,000
GRAND TOTAL	1,08,02,017	...	55,591	950	48,107	34,517	2,50,718	68,976	17,878	14,825	1,44,673	1,14,38,252	1,17,04,000	1,04,52,000

LAHORE :

The 9th August, 1899.

(a) Excludes Rs. 8,76,000
 (b) Do. " 7,40,000
 (c) Do. " 20,000
 (d) Do. " 6,61,810
 (e) Do. " 1,58,692
 (f) Do. " 17,030
 (g) Do. " 25,000
 on account of owners' rates.

PREMNATH PANDIT,

Examiner, P. W. Accounts, Punjab.

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule II.—Detailed Accounts of Revenue.

HEADS.	1	2	3	4	5	6	7	8		9	10	11	12	13	14	15
	Rents of buildings.	Sales of buildings.	Sales of Barrack Furniture.	Sales of Tools and Plant.	Sales of produce.	Sales of old materials.	Value of materials received from old buildings.	RECEIPTS FROM SELF-SUPPORTING WORKSHOPS.		Tolls on Roads.	Ferry Receipts.	Unclaimed Deposits.	Fines, Refunds and Miscellaneous.	Total.	Realized in Public Works Department.	Realized in Civil and Military Departments.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Interest Capital.	Net profit.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																
XXXI.—MILITARY WORKS—																
Budget Estimate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,000
Revised do.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,000	
Actuals	5,737	750	137	53	107	580	...	...	...	...	...	...	53	7,417	7,417	
XXXII.—CIVIL WORKS—																
Budget Estimate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46,000	
Revised do.	...	...	...	...	...	...	...	...	...	...	...	...	...	46,000		
Actuals	40,871	...	...	...	...	...	...	...	...	...	...	...	...	40,871	40,871	
PROVINCIAL.																
XXXII.—CIVIL WORKS—																
Budget Estimate	10,000	5,000	...	2,000	25,000	1,000	1,000	...	...	...	...	100	5,900	50,000	50,000	
Revised do.	11,000	22,000	...	2,500	31,000	500	1,000	...	...	...	...	...	7,000	75,000	75,000	
Actuals	17,005	23,766	...	2,701	33,356	1,780	847	...	...	...	...	...	7,964	87,419	87,419	
XXXII.—INCORPORATED LOCAL FUNDS—																
Budget Estimate	...	...	...	...	...	400	...	...	...	...	...	...	600	1,000	1,000	
Revised do.	...	...	...	...	...	600	...	...	...	...	...	...	400	1,000	1,000	
Actuals	...	...	...	...	...	362	...	...	...	...	...	...	109	471	471	

PREMNATH PANDIT,

Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule A.—Detailed Account of Expenditure.

HEADS.	Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenues.	Suspense Ac. counts.	Total.	Less Receipts on Capital Account.	Net Expenditure of the year.	Less Expenditure in Eng. land.	Net Outlay in India.	Revised Estimate.	Grant as per Budget Orders.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.													
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.													
Swat River Canal	24,537	...	5,641	504	...	396	31,078	...	31,078	...	31,078	31,000	...
IRRIGATION.													
42.—MAJOR WORKS, WORKING EXPENSES.													
Swat River Canal	3,552	35,225	60,436	251	132	...	99,596	...	99,596	...	99,596	1,02,000	1,10,000
Western Jumna Canal	20,831	3,34,902	3,20,999	9,640	5,412	...	6,91,784	...	6,91,784	...	(c) 6,91,784	(a) 6,36,000	(b) 6,33,000
Bari Doab Canal	71,689	3,50,858	3,55,008	7,748	1,269	...	7,86,572	...	7,86,572	...	7,86,572	8,05,000	6,55,000
Sirhind Canal	38,764	2,95,601	3,30,341	2,586	5,786	...	6,73,078	...	6,73,078	...	6,73,078	6,85,000	6,80,000
Chenab Canal	17,647	2,81,108	3,99,708	9,652	651	...	7,08,766	...	7,08,766	...	(d) 7,08,766	7,22,000	7,95,000
Lower Sohag and Para Canal	1,549	23,255	34,303	13	29	...	59,149	...	59,149	...	59,149	64,000	75,000
Sidhni Canal	11,290	79,274	52,834	2,611	15	...	1,46,024	...	1,46,024	...	1,46,024	1,47,000	1,30,000
Western Jumna Canal, Sirsa Branch	5,975	81,807	79,688	2,246	20	...	1,69,136	...	1,69,136	...	1,69,136	1,92,000	1,74,000
TOTAL	1,70,697	14,82,030	16,33,317	34,747	13,314	...	33,34,105	...	33,34,105	...	33,34,105	33,53,000	32,52,000
CONTRIBUTIONS.													
Sirhind Canal	1,35,986	1,10,020	73,340	235	670	96	3,20,347	...	3,20,347	...	3,20,347	3,26,000	2,40,000
Western Jumna Canal, Sirsa Branch	671	32,601	31,001	767	...	...	65,040	...	65,040	...	65,040	74,000	74,000
Total	1,36,657	1,42,621	1,04,341	1,002	670	96	3,85,387	...	3,85,387	...	3,85,387	4,00,000	3,14,000
Total Major Works and Contributions	3,07,354	16,24,651	17,37,658	35,749	13,984	96	37,19,492	...	37,19,492	...	37,19,492	37,53,000	35,66,000

43.—MINOR WORKS AND NAVIGATION.

Works for which Capital and Revenue Accounts are kept.

CAPITAL.

Lower Sutlej and Chenab Inundation Canals	3,316	...	763	50	...	...	4,129	...	4,129	...	4,129	4,000	...
Upper Sutlej Inundation Canals	7,163	...	565	37	...	...	7,765	...	7,765	...	7,765	8,000	...
Shahpur Canal	2,626	...	557	38	...	-7,379	-4,158	...	-4,158	...	28,667	6,000	...
Ghaggar Canal	28,182	...	4,034	-3,549	...	...	28,667	...	28,667	...	28,667	31,500	62,500
Total	41,287	...	5,919	-3,424	...	-7,379	36,403	...	36,403	...	36,403	49,500	62,500

CONTRIBUTIONS.

Ghaggar Canal	30,266	...	6,889	394	37,549	...	37,549	...	37,549	42,000	19,000
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Revenue.

Lower Sutlej and Chenab Inundation Canals	12,071	34,757	97,204	1,246	845	...	1,46,123	...	1,46,123	...	1,46,123	1,46,000	1,35,000
Upper Sutlej Inundation Canals	2,138	81,941	82,237	914	1,639	...	1,68,869	...	1,68,869	...	1,68,869	1,60,500	1,33,000
Indus Inundation Canal	29,690	1,40,774	84,484	1,597	1	402	2,56,948	...	2,56,948	...	2,56,948	2,51,000	1,90,000
Shahpur Canal	3,067	20,408	28,669	185	36	...	52,365	...	52,365	...	52,365	58,000	75,000
Ghaggar Canal ... ..	...	8,298	24,889	577	100	...	33,864	...	33,864	...	33,864	31,500	37,500
Total	46,966	2,86,178	3,17,483	4,519	2,621	402	6,58,169	...	6,58,169	...	6,58,169	6,47,000	5,70,500

CONTRIBUTIONS.

Ghaggar Canal	8,305	2,177	125	10,607	...	10,607	...	10,607	11,000	23,000
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Works for which only Revenue Accounts are kept.

Muzaffargarh Canal	16,472	63,906	826	83	...	81,287	...	81,287	...	81,287	82,500	77,000
Bara River Irrigation Works	56,156	617	13,058	879	...	...	70,710	...	70,710	...	70,710	42,000	25,000
Total	56,156	17,089	76,964	1,705	83	...	1,51,997	...	1,51,997	...	1,51,997	1,24,500	1,02,000

Works for which neither Capital nor Revenue Accounts are kept.

Hydraulic Tables by Mr. Higham	1,000	1,000	...	1,000	...	1,000	1,000	...
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AGRICULTURAL.

Works for which neither Capital nor Revenue Accounts are kept.

Muzaffargarh Embankment	17,425	1,230	2,973	194	...	...	21,822	...	21,822	...	21,822	23,000	40,000
Bara River Irrigation Works	-26,275	...	-6,043	-394	...	...	-32,712	...	-32,712	...	-32,712	...	...
Total	-8,850	1,230	-3,070	-200	...	...	-10,890	...	-10,890	...	-10,890	23,000	40,000
Carried over	4,98,716	19,37,453	21,49,661	39,372	16,688	-6,485	46,35,405	...	46,35,405	...	46,35,405	46,82,000	48,83,000

(a) and (b) exclusive of Rs. 3,000 on account of refund of owners' rates.
 (c) " 2,101 do. do.
 (d) " 1 do. do.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule A.—Detailed Account of Expenditure—concluded.

HEADS.	Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense Accounts.	Total.	Less Receipts on Capital Account.	Net Expenditure of the year.	Less Expenditure in England.	Net Outlay in India.	Revised Estimate.	Grant as per Budget Orders.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,98,716	19,37,453	21,49,661	39,372	16,688	-6,485	46,35,405	...	46,35,405	...	46,35,405	46,82,000	43,83,000
PROVINCIAL.													
<i>Works for which Capital and Revenue Accounts are kept.</i>													
CAPITAL.													
Kabul River Canal ...	-16,723	...	...	...	...	16,318	-405	...	-405	...	-405	...	...
REVENUE.													
Kabul River Canal ...	19,409	13,604	11,082	418	...	...	44,538	...	44,538	...	44,538	45,550	...
<i>Works for which only Revenue Accounts are kept.</i>													
Shahpur Canal ...	5,375	9,323	18,873	127	3	...	33,701	...	33,701	...	33,701	40,500	47,000
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>													
Chak Andar Survey ...	1,380	...	...	...	...	...	1,380	...	1,380	...	1,380	900	...
Rangoi Canal ...	...	...	49	...	...	...	49	...	49	...	49	50	...
Total ...	1,380	...	49	...	...	...	1,429	...	1,429	...	1,429	950	...
40.—IRRIGATION WORKS.													
<i>Capital Expenditure on Public Works not charged to Revenue.</i>													
Western Jumna Canal ...	3,11,742	...	53,915	6,477	...	22,678	3,94,812	...	3,94,812	...	3,94,812	4,53,000	3,82,000
Western Jumna Canal, Sirsa Branch	9,659	...	1,652	108	...	...	11,419	...	11,419	...	11,419	11,000	17,000
Bari Doab Canal ...	51,673	...	11,176	727	...	15,918	79,494	17,891	61,603	2,856	58,747	91,800	65,000

Sirhind Canal	...	1,23,474	...	28,427	1,855	...	-61,831	91,925	...	91,925	4,563	87,362	(b) 1,50,200	(c) 1,91,000
Chenab Canal	...	12,42,497	...	2,66,348	11,538	...	-11,319	15,09,064	468	15,08,596	15,205	14,93,391	(d) 15,30,000	19,07,000
Lower Sohg and Para Canal	...	...	...	5,042	329	...	3,662	3,662	...	3,662	...	3,662	4,000	...
Sidhnai Canal	...	34,432	...	...	...	...	-5,941	33,862	...	33,862	362	33,500	34,000	52,000
Jhelum Canal	...	2,50,042	...	48,946	37,932	...	67,618	4,04,538	432	4,04,106	...	4,04,106	3,88,000	5,00,000
Total	...	20,23,519	...	4,15,506	58,966	...	30,785	25,28,776	18,791	25,09,985	22,986	24,86,999	26,62,000	31,14,000
CONTRIBUTIONS.														
From Native States.														
Sirhind Canal	...	82,472	...	21,625	1,238	...	...	1,05,335	...	1,05,335	...	1,05,335	1,09,000	1,09,000
Western Jumna Canal, Sirsa Branch	...	2,829	...	733	42	...	...	3,604	...	3,604	...	3,604	4,000	...
Total	...	85,301	...	22,358	1,280	...	...	1,08,939	...	1,08,939	...	1,08,939	1,13,000	1,09,000
From Zar-i-nagha.														
Mooltan Canal	...	17,780	77,161	3,239	...	...	...	98,180	...	98,180	...	98,180	1,04,000	...
Muzaffargarh Canal	...	7,607	25,726	2,399	...	128	-71	35,789	...	35,789	...	35,789	35,000	...
Total	...	25,387	1,02,887	5,638	...	128	-71	1,33,969	...	1,33,969	...	1,33,969	1,39,000	...
GRAND TOTAL	...	26,42,364	20,63,267	26,23,167	1,00,188	16,819	40,547	74,86,352	18,791	74,67,561	22,986	74,44,575	76,83,000	76,53,000

(a) Exclusive of Rs. 1,200
 (b) Do. of " 800
 (c) Do. of " 26,000
 (d) Do. of " 14,000

on account of expenditure in England.

LABORE: }
 The 9th August 1899.

PREMNATH PANDIT,
 Examiner, P. W. Accounts, Punjab.

IRRIGATION BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule A.—Detail of Charges for Establishment.

PARTICULARS.	ACTUALS.		Revised Estimate.	Budget Estimate.	REMARKS.
	Amount.	Total.			
DIRECTION.	Rs.	Rs.	Rs.	Rs.	
CHIEF ENGINEER.					
Chief Engineer and Assistant	50,642				
Office	37,283			48,600	
Travelling Allowances	3,560			39,150	
Contingencies	28,019			...	
Exchange Compensation Allowance	3,177	1,22,681		...	
				4,600	
SUPERINTENDING ENGINEERS.					
Superintending Engineers and Assistants	89,470				
Upper Subordinates ... ..	...			85,200	
Office	47,535			...	
Travelling Allowances	8,858			46,350	
Contingencies	19,609			...	
Exchange Compensation Allowance	5,118	1,70,590		...	
				8,200	
ACCOUNTS.					
Examiner, Deputy and Assistants	16,955				
Accountants	16,460				
Office	17,137				
Travelling Allowances	1,576				
Contingencies	1,388				
Exchange Compensation Allowance	48	53,564		63,000	
EXECUTIVE.					
Engineers	5,52,046				
Upper Subordinates	1,16,961			5,86,200	
Lower do.	1,24,245			1,15,080	
Petty	1,20,513			1,24,060	
Accountants	37,357			1,46,528	
Office	1,93,994			36,300	
Travelling Allowances	1,90,266			1,44,858	
Contingencies	63,255			2,75,900	
Exchange Compensation Allowance	18,364	14,17,001		1,26,300	
MEDICAL.					
Surgeon, Assistant Surgeon and Hospital Assistants	18,255				
Travelling Allowances	4,240				
Contingencies	6,107	28,602		9,504	
Carried over ... ..	...	17,92,438	...	...
				18,91,030	

IRRIGATION BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule A.—Detail of Charges for Establishment—concluded.

PARTICULARS.	ACTUALS.		Revised Estimate.	Budget Estimate.	REMARKS.
	Amount.	Total.			
	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	...	17,92,438	...	18,91,030	
REVENUE.					
Revenue Superintendent, Deputy Collector, Peons, Amins, Chowkidars and inferior servants ...	3,95,063			3,56,220	
Travelling Allowances ...	72,113			...	
Contingencies ...	33,648			...	
Fees and Allowance for collection of Revenue...	2,85,325			3,78,900	
Exchange Compensation Allowance ...	1,503	7,87,652		...	
NAVIGATION.					
Traffic Manager and Assistants ...	1,338			} 1,620	
Travelling Allowances ...	187				
Contingencies ...	5	1,530			
WATER REGULATION ESTABLISHMENT ...	19,236	19,236		13,308	
TELEGRAPH ...	...	...		15,422	
LEAVE AND PENSION ALLOWANCES.					
Debitable to Native States on account of Sirhind Canal ...	11,663			} 15,500	
Western Jumna Canal ...	3,897				
Ghaggar Canal ...	1,113	16,673			
GRAND TOTAL ...		(a) 26,17,529	26,60,000	26,72,000	

(a) Exclusive of Rs. 5,638 on account of Zar-i-nagha Establishment.

LAHORE :
The 9th August 1899. }

PREMNATH PANDIT,
Examiner, P. W. Accounts, Punjab.

IRRIGATION BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

*Schedule A (a). Detail of Charges for Establishment.**Distribution of the Foregoing.*

FUNDS AND HEADS.	Outlay on Works and Repairs.	Deduct outlay on which Establishment Charges are not admissible.	Balance on which percentage is charged.	Rate per cent.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial 35.—Construction of Protective Irrigation Works	24,537	7	24,530	23.00	5,641
Imperial 42.—Major Works, Working Expenses ...	16,52,727	22,891	16,29,836	100.21	16,33,317
Contributions	2,79,278	1,17,841	1,61,437	64.63	1,04,341
Imperial 43.—Minor Works and Navigation	4,41,056	98,929	3,42,127	116.12	3,97,296
Contributions	38,571	3,889	34,682	26.14	9,066
Imperial 49.—Capital Expenditure on Irrigation Works not charged to Revenue ...	20,23,519	1,22,021	19,01,498	21.85	4,15,506
Contributions	85,301	36	85,265	26.22	22,358
Provincial 43.—Minor Works and Navigation, ...	32,368	1,281	31,087	96.51	30,004
Zar-i-nagha	1,28,274	3,406	1,24,868	4.51	5,638
Total ...	47,05,631	8,70,301	38,35,330	60.50	26,23,167

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Accounts of Expenditure.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.						
44.—MILITARY WORKS.						
Accommodation for Troops.						
European.						
New buildings, including subsidiary, auxiliary and hospital accommodation—						
In the plains						
In the hills... ..						
Old buildings, including subsidiary, auxiliary and hospital accommodation—						
In the plains						
In the hills... ..						
Improvement to existing buildings—						
In the plains						
In the hills... ..						
Buildings for officers—			70,000			44,410
In the plains						
In the hills... ..	166			2,602		
Temporary accommodation—						
In the plains						
In the hills... ..						
Native.						
Buildings for Artillery	5,699					
Ditto Cavalry	2,524			4,455		
Ditto Infantry	23,121			3,240		
Ordnance buildings	426			30,290		
Commissariat buildings	1,076			1,695		
Staff and miscellaneous	7,514			1,044		800
Studs	13,350			4,781		1,200
Roads to hill stations or lines of Military communication			15,000	2,100		5,010
General cantonment works	3,01,495					2,000
Fortifications	13,193		1,18,000	2,35,280		
Rents of buildings or compensation for quarters	80,310			18,137		2,24,500
Allotment for minor works and repairs... ..			35,000	30,515		16,730
						25,350
GRAND TOTAL	4,48,874	4,55,000	2,68,000	3,34,384	3,28,000	3,20,000
Deduct—Expenditure in England	981	1,000				
" Exchange	493	500				
Deduct—Outlay from Contributions						
Net Total Military Works	4,47,400	4,53,500	2,68,000	3,33,385	3,28,000	3,20,000
IMPERIAL.						
45. CIVIL WORKS.						
Civil Buildings—						
Post Office	10,431			15,148		16,500
Telegraph	30,398			4,851		7,500
Carried over	40,829		35,000	19,999		24,000
			35,000			

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Accounts of Expenditure—continued.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL—CONTINUED.						
45.—CIVIL WORKS—continued.						
Brought forward ...	40,829	...	35,000	19,999	...	24,000
<i>Administration.</i>						
Viceregal residences ...	91,253	...	60,400	61,538	...	61,500
Secretariat Offices of Government of India ...	20,661	...	8,000	25,213	...	17,500
Political Agencies ...	49,867	...	43,000	3,809	...	5,500
Police ...	375	...	...	...	...	...
Ecclesiastical (Burial-grounds) ...	...	...	...	156	...	...
Educational ...	1,000	...	...	...	...	...
Miscellaneous ...	16,021	...	13,500	12,349	...	11,500
Printing ...	3,229	...	1,000	1,576	...	1,500
Total Civil Buildings ...	2,23,235	2,18,000	1,60,900	1,24,640	1,30,000	1,21,500
Deduct—Outlay from contributions ...	7,672	...	...	...	...	...
Remainder—By Executive Engineer ...	2,15,563	2,18,000	1,60,900	1,24,640	1,30,000	1,21,500
<i>Communications.</i>						
1. Metalled Roads ...	2,515	...	...	75	...	...
{ A. Bridged and drained throughout ...	...	...	...	...	...	...
{ B. Partially bridged and drained ...	-1,497	...	...	...	...	...
2. Unmetalled Roads ...	17,009	...	...	5,022	...	...
{ A. Bridged and drained throughout ...	...	...	...	...	...	...
{ B. Partially bridged and drained ...	...	...	...	...	...	...
3. Roads ... Banked and surfaced with "Muram" or similar material, but not drained ...	...	...	80,000	...	...	25,000
4. Do. ... Banked, but not surfaced, partially bridged and drained ...	...	...	...	15,684	...	...
5. Do. ... Cleared, partially bridged and drained.	...	...	...	...	...	...
6. Do. ... Cleared only ...	...	...	...	...	...	...
7. Boat-bridges and ferries ...	...	...	...	182	...	...
8. Accommodation for travellers ...	...	...	...	...	...	...
9. Arboriculture ...	...	...	...	...	...	...
Allotment for minor works and repairs ...	...	...	...	...	...	...
Total Communications ...	18,027	18,000	80,000	20,963	20,000	25,000
Deduct—Outlay from Contributions ...	...	...	...	...	...	...
Remainder—By Executive Engineer ...	18,027	18,000	80,000	20,963	20,000	25,000
Carried over ...	2,33,590	2,36,000	2,40,900	1,45,603	1,50,000	1,46,500

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Accounts of Expenditure—continued.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL—CONCLUDED.						
45.—CIVIL WORKS—continued.						
Brought forward ...	2,33,590	2,36,000	2,40,900	1,45,603	1,50,000	1,46,500
<i>Miscellaneous Public Improvements—</i>						
Town buildings ...	...	...	...	...	} 1,500	} 1,500
Paving streets ...	...	...	...	...
Markets ...	...	...	...	...
Water-supply ...	...	...	...	...
Miscellaneous ...	...	...	...	537		
Total Miscellaneous Public Improvements	...	...	...	607		
Deduct—Outlay from contributions ...	...	...	...	1,144	...	...
Remainder—By Executive Engineer ...	...	...	...	...	...	...
Reserve for expenditure in England ...	...	...	...	1,144	1,500	1,500
GRAND TOTAL CIVIL WORKS, IMPERIAL...	2,33,590	2,36,000	2,40,900	1,46,747	1,51,500	1,54,100
Deduct—Expenditure in England ...	7,712	11,000	11,000	...	...	...
" Exchange ...	3,872	6,000	6,100	...	...	...
Net Total Civil Works, Imperial ...	2,22,006	2,19,000	2,23,800	1,46,747	1,51,500	1,54,100
PROVINCIAL.						
45.—CIVIL WORKS.						
<i>Civil Buildings.</i>						
<i>Customs—</i>						
<i>Administration—</i>						
Land Revenue ...	80,467	...	56,000	31,834	...	33,202
Excise ...	5,710	...	3,000	1,377	...	1,875
Residences for Local Government ...	10,715	...	5,500	16,044	...	14,775
Secretariat Offices ...	8,248	...	...	6,217	...	6,210
Board of Revenue ...	2,466	...	...	1,485	...	1,400
Political Agencies ...	247	...	...	1,065	...	870
Treasury and Currency buildings ...	634	...	6,500	713	...	...
<i>Minor Departments—</i>						
Museums ...	1,699	...	...	944	...	1,000
Monuments and antiquities ...	...	...	...	7,968	...	8,560
Educational ...	37,300	...	17,000	20,552	...	13,815
<i>Ecclesiastical—</i>						
Churches ...	20,149	...	10,000	5,741	...	5,555
Burial-grounds ...	17,035	...	10,000	4,675	...	5,136
Law and Justice ...	34,334	...	8,000	13,079	...	12,642
Jails ...	52,383	...	49,000	51,777	...	49,120
Police ...	66,527	...	70,000	53,406	...	56,100
Medical ...	1,02,828	...	70,000	9,679	...	9,033
<i>Miscellaneous—</i>						
Public Works Buildings ...	11,986	...	3,000	16,500	...	8,371
Miscellaneous ...	55,776	...	18,500	11,909	...	22,336
Printing ...	2,488	...	...	1,235	...	...
Allotment for minor and unforeseen works and repairs ...	...	...	23,000	...	...	10,000
Total ...	5,10,992	5,05,000	3,50,000	2,56,200	2,55,000	2,60,000
Deduct—Outlay from contribution ...	9,965	...	...	287	...	...
NET TOTAL, CIVIL BUILDINGS ...	5,01,027	5,05,000	3,50,000	2,55,913	2,55,000	2,60,000
Carried over ...	5,01,027	5,05,000	3,50,000	2,55,913	2,55,000	2,60,000

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Account of Expenditure—continued.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
PROVINCIAL—CONCLUDED.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45.—CIVIL WORKS—continued.						
Brought forward ...	5,01,027	5,05,000	3,50,000	2,55,913	2,55,000	2,60,000
<i>Communications.</i>						
1. Metalled Roads ...						
{ A. Bridged and drained through-out ...	1,27,722	...	65,000	4,68,952	...	4,90,000
{ B. Partially bridged and drained ...	57,836	...		5,904	...	
2. Unmetalled Roads ...						
{ A. Bridged and drained through-out ...	71,181	...	2,35,000	72,157	...	1,74,000
{ B. Partially bridged and drained ...	1,23,217	...		79,666	...	
3. Do. ... Banked but not surfaced, partially bridged and drained ...	...	...	...	1,543	...	...
4. Do. ... Cleared only.	...	...	...	12,015	...	...
5. Boat-bridges and ferries ...	3,245	...	...	1,20,401	...	1,19,000
6. Accommodation for travellers ...	5,211	...	...	26,670	...	30,000
7. Arboriculture ...	...	...	...	19,520	...	22,000
8. Miscellaneous ...	...	...	...	1,709	...	...
Allotment for minor works and repairs ...	...	...	50,000	...	...	65,000
Total ...	3,88,412	3,80,000	3,50,000	8,08,537	8,10,000	9,00,000
Deduct—Outlay from contributions ...	1,845	...	...	731	...	...
NET TOTAL COMMUNICATIONS. ...	3,86,567	3,80,000	3,50,000	8,07,806	8,10,000	9,00,000
<i>Miscellaneous Public Improvements—</i>						
Town buildings ...	...	...	...	999	...	...
Paving streets ...	1,221	...	...	38,145	...	30,060
Water-supply ...	1,70,484	...	...	8,810	...	1,500
Sewage and drainage ...	74,949	...	...	...	...	...
Markets ...	4,276	...	...	...	...	...
Miscellaneous ...	1,57,956	...	50,000	9,450	...	8,140
Allotment for minor works and repairs ...	...	...	20,000	...	...	...
Total ...	4,08,886	1,15,000	70,000	57,404	45,000	40,000
(a)	2,95,504	...	...	5,538	...	...
Deduct—Outlay from contribution and loans	...	...	...	...	...	...
NET TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS ...	1,13,382	1,15,000	70,000	51,863	45,000	40,000
GRAND TOTAL CIVIL WORKS ...	10,00,976	10,00,000	7,70,000	11,15,585	11,10,000	12,00,000

(a) Includes Rs. 2,31,268 on account of Local Loans.

Includes Rs. 64,236 on account of Contributions.

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Account of Expenditure—continued.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INCORPORATED LOCAL FUNDS.						
45.—CIVIL WORKS.						
<i>Civil Buildings—</i>						
<i>Administration—</i>						
Land Revenue ...	...	...	...	16,960	...	17,712
Excise ...	1,258	...	...	358	...	466
Law and Justice ...	...	...	...	3,844	...	4,719
Educational ...	...	...	...	...	...	...
Medical ...	25,357	...	...	29,538	...	34,279
Minor Departments—	23,877	...	10,486	15,344	...	15,086
Monuments and antiquities ...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	...	...	510
Allotment for minor works and repairs ...	17,773	...	...	...	...	20,480
TOTAL CIVIL BUILDINGS ...	68,277	50,000	58,878	83,284	85,000	93,252
<i>Communications—</i>						
1. Metalled Roads... {	7,449	...	...	1,17,856	...	...
A. Bridged and drained through-out ...	...	...	...	...	...	...
B. Partially bridged and drained ...	10,749	...	...	9,350	...	...
2. Unmetalled Roads {	15,762	...	...	38,386	...	...
A. Bridged and drained through-out ...	...	...	...	...	...	...
B. Partially bridged and drained ...	58,502	...	31,873	1,00,791	...	3,05,020
3. Roads ... Banked and surfaced with "Muram" or similar material, but not drained ...	...	...	...	1,523	...	...
4. Do. ... Banked but not surfaced, partially bridged and drained ...	...	...	...	249	...	...
5. Do. ... Cleared, partially bridged and drained ...	2,113	...	...	...	...	...
6. Do. ... Cleared only ...	-1,840	...	...	27,552	...	...
7. Boat bridges and ferries ...	277	...	...	10,965	...	...
8. Accommodation for travellers... ..	1,331	...	...	4,688	...	...
Allotment for minor works and repairs ...	...	...	...	23,750	...	5,540
TOTAL COMMUNICATIONS ...	...	...	49,069	...	...	23,841
<i>Miscellaneous Public Improvements—</i>						
Town buildings ...	94,343	91,000	80,942	3,35,110	3,15,000	3,34,401
Markets ...	...	...	...	...	...	...
Paving streets ...	4,637	...	7,800	2,903	...	2,850
Water-supply ...	8,579	...	...	19	...	...
Sewage and drainage ...	46,120	...	...	20,697	...	11,040
Conservancy ...	729	...	7,700	32,368	...	36,701
Miscellaneous and general ...	...	...	...	1,554	...	370
Allotments for minor works and repairs ...	1,759	...	...	15	...	...
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS ...	61,824	60,000	40,100	3,129	...	2,750
GRAND TOTAL INCORPORATED LOCAL FUND, CIVIL WORKS ...	2,24,444	2,01,000	1,79,920	4,79,079	4,55,000	4,81,854

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Account of Expenditure—continued.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXCLUDED LOCAL FUNDS.						
MUNICIPAL FUNDS.						
45.—CIVIL WORKS.						
<i>Civil Buildings—</i>						
Administration—						
Land Revenue ... ..	...		...	2,162		2,259
Excise ... ..	...		...	79		179
Law and Justice ... ..	...		...	188		758
Ecclesiastical ... ..	...		...	13		...
Police	4,507		...	5,679		8,425
Educational	27,204	Not prepared.	10,500	13,080		10,696
Medical	12,901		3,500	16,757		10,730
Miscellaneous or general... ..	218		...	1,077		1,268
Allotment for minor works and repairs	...		45,192	...		...
TOTAL CIVIL BUILDINGS ...	44,830		59,192	39,035		34,315
<i>Communications—</i>						
1. Metalled Roads ...			2,000	...		11,900
2. Unmetalled Roads			...	479		200
3. Roads ... ..			...	692		...
4. Do. ... ..			...	...		...
5. Do. ... ..			...	...		...
6. Accommodation for travellers. ...	...		...	2,843		2,775
7. Arboriculture ... ..	...		...	5,528		5,886
Allotment for minor works and repairs...	...		5,521	...		...
TOTAL COMMUNICATIONS ...			7,521	9,542		20,761
<i>Miscellaneous Public Improvements—</i>						
Town Buildings	19,764		39,591	29,096		38,966
Markets	14,845		13,000	5,133		6,671
Pavements and streets	68,849		10,000	2,38,451		2,13,651
Lighting	818		...	49		285
Water-supply	6,728		9,500	40,262		45,375
Sewage and drainage	1,10,702		64,683	30,450		48,129
Conservancy	37,209		5,000	7,663		9,379
Miscellaneous or general	13,883		4,000	5,565		5,833
Allotment for minor works and repairs...	...		1,85,071	...		...
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS ...	2,72,798		3,30,845	3,56,669		3,63,289
GRAND TOTAL EXCLUDED LOCAL FUNDS, CIVIL WORKS ...	3,17,628		3,97,558	4,05,246		4,18,365

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule B.—Detailed Account of Expenditure—concluded.

HEADS.	WORKS.			REPAIRS.		
	Actuals.	Revised Estimate.	Budget Estimate.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS.						
CIVIL WORKS.						
<i>Civil Buildings—</i>						
<i>Administration—</i>						
Land Revenue	2,482	...	...	...	...	...
Political Agency	1,000	...	...	...	...	...
<i>Ecclesiastical—</i>						
Churches	4,524	...	...	...	...	...
Burial-grounds	137	...	...	...	...	...
Jails	21	...	...	...	...	...
Police	2	...	...	...	...	...
Educational	200	...	...	6	...	...
Medical	3	...	...	...	...	...
Miscellaneous	9,268	...	...	281	...	...
TOTAL CIVIL BUILDINGS ...	17,637	...	...	287	...	...
<i>Communications—</i>						
1. Metalled Roads ... A. Bridged and drained through-out	1,688	...	...	...	...	...
2. Unmetalled Roads ... B. Partially bridged and drained. ...	...	...	...	731	...	...
3. Accommodation for the travellers ...	157	...	...	...	...	...
TOTAL COMMUNICATIONS ...	1,845	...	...	731	...	...
<i>Miscellaneous Public Improvements—</i>						
Water-supply	(a) 1,86,300	...	...	5,137	...	...
Sewage and drainage	(b) 74,753	...	...	...	...	...
Miscellaneous	(c) 54,451	...	...	1,400	...	...
TOTAL MISCELLANEOUS PUBLIC IMPROVEMENTS ...	2,95,504	...	...	6,537	...	...
GRAND TOTAL CONTRIBUTIONS, CIVIL WORKS ...	(e) 3,14,986	...	...	(d) 7,555	...	...

	Rs.	
(a) Includes	1,57,757	} On account of Local Loans.
(b) " "	19,129	
(c) " "	54,382	
	<u>2,31,268</u>	

(d) Charged under head	Rs.	(c) On Civil Buildings—Imperial	Rs.
Repairs, Military	999	...	7,672
Repairs, Civil Buildings—Provincial	287	Provincial	9,965
Communications—Provincial	731	Contributions	1,845
Miscellaneous Public Improvements—Provincial	5,538	Miscellaneous Public Improvements	2,95,504
	<u>7,555</u>		<u>3,14,986</u>

LAHORE:

The 9th August, 1899.

PREMNATH PANDIT,

Examiner, Public Works Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1893-66.

Schedule C.—Detail of Establishment Charges.

PARTICULARS.	Actuals.	Revised Estimate.	Budget Estimate.
PROVINCIAL ESTABLISHMENT.	Rs.	Rs.	Rs.
DIRECTION.			
Chief Engineer.			
Salaries—			
Chief Engineer and Assistant	62,524	...	45,522
Office	43,220	...	47,612
Exchange Compensation Allowance	4,754	...	...
Travelling Allowance	4,585	...	5,000
Contingencies	22,415	...	21,500
Total	1,37,498	...	1,19,634
Superintending Engineers.			
Salaries—			
Superintending Engineers and Assistants	79,246	...	54,600
Office	30,253	...	25,666
Exchange Compensation Allowance	4,459	...	7,300
Travelling Allowance	7,919	...	7,600
Contingencies	9,083	...	6,600
Total	1,30,960	...	1,01,766
TOTAL DIRECTION	2,68,458	...	2,21,400
ACCOUNTS.			
Salaries—			
Examiner, Deputy and Assistant Examiner	31,743	...	28,200
Accountants	30,817	...	36,660
Clerks and Office Establishment	32,083	...	33,504
Exchange Compensation Allowance	90	...	960
Travelling Allowance	2,949	...	2,500
Contingencies	2,596	...	2,676
TOTAL ACCOUNTS	1,00,278	...	1,04,500
CONSTRUCTION.			
Salaries—			
Engineers	2,63,818	...	3,41,300
Upper Subordinates	72,260	...	68,280
Lower ditto	42,783	...	52,310
Petty	16,851	...	27,800
Office	72,148	...	89,900
Accountants	17,155	...	...
Boat Bridges and Ferries	1,032	...	5,110
Medical	903	...	...
Exchange Compensation Allowance	10,159	...	20,700
Travelling Allowance	82,855	...	67,350
Contingencies	25,654	...	18,750
Naib-Tahsildars	50	...	...
TOTAL CONSTRUCTION	6,05,668	...	6,91,500
TOTAL ESTABLISHMENT	9,74,404	...	10,17,400
Carried over	9,74,404	...	10,17,400

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule C.—Detail of Establishment Charges.

PARTICULARS.	Actuals.	Revised Estimate.	Budget Estimate.
	Rs.	Rs.	Rs.
PROVINCIAL ESTABLISHMENT—concluded.			
Brought forward	9,74,404	...	10,17,400
Add—Charges of other Departments ...	(a) 427	...	...
Total	9,74,831	...	10,17,400
Deduct—Amounts charged to other Departments, Branches, &c.	(b) 59,058	...	63,000
TOTAL CHARGES, PROVINCIAL ESTABLISHMENT ...	9,15,773	(c) 8,93,200	9,54,400
LOCAL (DISTRICT INCORPORATED) FUNDS ESTABLISHMENT.			
CONSTRUCTION.			
Salaries—			
District Engineers	17,270	...	...
Upper Subordinates and Superintendents of Roads	19,968	...	...
Lower Subordinates and Mistries ...	13,649	...	...
Petty	11,970	...	...
Office	8,068	...	...
Contribution in Ferozepore District ...	2,200	...	...
Total Salaries	73,125	...	...
Travelling Allowance	13,483	...	...
Contingencies	2,572	...	...
Add—Percentage of work done by Executive Engineer	5,031	...	...
TOTAL CHARGES DISTRICT (INCORPORATED LOCAL) ESTABLISHMENT	94,211	91,500	91,479
Carried over	10,09,984	9,84,700	10,45,879

	Rs.	a.	p.
(a) Military Works ...	133	4	7
Irrigation Branch ...	294	1	1
Total ...	427	5	8
(b) Irrigation Branch ...	54,926	11	3
Civil Officer (Local Incorporated) ...	5,031	0	7
Total ...	59,957	11	10

	Rs.
(c) Revised Estimate—	
Imperial Military	1,64,500
Barrack Department	700
Imperial Civil Works	87,000
Provincial Civil Works	6,41,000
Total	8,93,200

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule C.—Detail of Establishment Charges—continued.

PARTICULARS.	Actuals.	Revised Estimate.	Budget Estimate.	
	Rs.	Rs.	Rs.	
Brought forward	10,09,984	9,84,700	10,45,879	
MUNICIPAL ESTABLISHMENT.				
CONSTRUCTION.				
Salaries—				
Municipal Engineers, Upper and Lower Subordinates	18,895	Not prepared.	...	
Petty	10,468		...	
Office	4,402		...	
Total Salaries	33,765		...	
Travelling Allowance	616		...	
Contingencies	773		...	
TOTAL CONSTRUCTION	35,154		...	
TOTAL ESTABLISHMENT	35,154		...	
TOTAL CHARGES, MUNICIPAL ESTABLISHMENT	35,154		...	40,122
GRAND TOTAL	10,45,138		9,84,700	10,86,001

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule C.—Detail of Establishment Charges—concluded.

Distribution of the foregoing.

FUNDS, &c.	Outlay on Works and Repairs.	Deduct charges on which percentage charges are not admissible.	Balance on which percentages are charged.	Rate per cent.	Amount.
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial, Military	7,82,259	63,480	7,18,779	23 %	1,65,318
Do. Receipts	7,417	...	7,417	5 „	370
Barrack Department	7,533	59	7,474	10 „	747
Civil Works	3,80,337	78,154	3,02,183	23 „	(a) 81,352
Revenue Receipts	40,871	...	40,871	5 „	2,044
Provincial	21,16,561	...	...	...	6,44,718
District (Incorporated Local Funds) ... ..	...	...	...	...	94,211
Municipal Establishment ... ..	...	...	...	...	35,154
Contribution Works	91,273	(d) 75,007	16,266	23 & 12 „	(b) 2,136
Local Loans	2,31,268	81,854	1,49,414	12 „	(c) 20,414
Central Adjusting Account	{ 16,162	{ 7,148	{ 9,014	{ 23 „	{ 2,079
	{ 57	{ 3	{ 54	{ 10 „	{ }
Other Departments	{ 649	{ ...	{ 649	{ 23 „	{ 240
	{ 758	{ ...	{ 758	{ 10 „	{ }
Miscellaneous Advances ... ..	...	...	...	...	2,592
Taccavi Advances ... ..	...	...	...	...	—6,237
TOTAL	...	...	...	...	10,45,138

(a) Includes Rs. 11,850 made up thus :—	Rs.	a.	p.
Pay and Travelling Allowance of Mr. Jordon, 1896 to 1899	8,640	0	0
10 per cent. on Rs. 29,802, expenditure on furniture, Viceregal Lodge	2,980	0	0
23 per cent. on Rs. 1,000, expenditure during the year on Civil Dispensary at Chuckdara in Hazara District charged to Contribution	230	0	0
Total	11,850	0	0
(b) Rs. 1,581 at 23 per cent.	354	0	0
Rs. 14,685 at 12 per cent.	1,762	0	0
Adjustment on account of last year	10	0	0
Total	2,136	0	0

(c) Rs. 1,49,414 at 12 per cent. = Rs. 17,929. The difference of Rs. 2,458 represents Establishment on expenditure incurred and debited in 1897-98 to Taccavi Advances (vide footnote on page 29 of the Finance Account for that year).

(d) This includes Rs. 1,000 on account of Contribution from the Nawab of Dir for constructing a Civil Dispensary at Chuckdara, Establishment on which at 23 per cent. has been charged against Imperial Civil (vide (a)).

PREMNATH, PANDIT,
Examiner, P. W. Accounts, Punjab.

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule D.—Expenditure on Tools and Plant.

PARTICULARS.	ACTUALS.		REVISED ESTIMATE.	BUDGET ESTIMATE.
	Amount.	Total.		
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
<i>New Supplies.</i>				
Surveying and Mathematical Instruments	1,187	1,187	...	1,250
Machinery, including Navigation Plant...	...	...	...	100
Tools	23,852	23,852	}	33,600
Plant	15,827	15,827		
Office Furniture	2,600	2,600	}	2,100
Rest-house Furniture	2,175	2,175		
Camp Equipage	228	228	...	400
Live-stock	238	238	...	...
<i>Total New Supplies</i>	46,107	46,107	...	37,450
<i>Repairs and Carriage</i>	9,799	9,799	...	6,350
Total	55,906	55,906	53,500	43,800
<i>Add—Charges incurred in other Branches and portion of percentages taken from Tools and Plant charged to Works</i>	27	27	...	...
Total	55,933	55,933	53,500	43,800
<i>Deduct—Amount charged to other Departments</i> ... ..	...	...	...	...
TOTAL CHARGES FOR TOOLS AND PLANT	55,933	55,933	53,500	43,800
LOCAL INCORPORATED (DISTRICT) FUNDS.				
<i>New Supplies.</i>				
Surveying and Mathematical Instruments	920	920	...	...
Machinery, including Navigation Plant...	...	...	...	...
Tools	—189	—189	...	...
Office Furniture	43	43	...	...
Camp Equipage	89	89	...	...
<i>Total New Supplies</i>	863	863	...	...
Carried over	863	863	...	...
CARRIED OVER PROVINCIAL	55,933	55,933	53,500	43,800

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE,

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule D.—Expenditure on Tools and Plant—continued.

PARTICULARS.	ACTUALS.		REVISED ESTIMATE.	BUDGET ESTIMATE.
	Amount.	Total.		
	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD PROVINCIAL ...	55,933	55,933	53,500	43,800
Brought forward ...	863	863	...	...
<i>Repairs and Carriage</i> ...	271	271	...	...
Total ...	1,134	1,134	...	...
<i>Add</i> —Charges incurred in other Departments ...	...	...	...	...
Total ...	1,134	1,134	...	...
<i>Deduct</i> —Amount charged to other Departments ...	...	...	...	...
Total ...	1,134	1,134	2,500	2,237
MUNICIPAL.				
<i>New Supplies.</i>				
Surveying and Mathematical Instruments	128	128	...	...
Tools ...	826	826	...	...
Office Furniture ...	...	...	...	...
<i>Total New Supplies</i> ...	954	954	...	...
<i>Repairs and Carriage</i> ...	486	486	...	...
Total ...	1,440	1,440	...	...
<i>Add</i> —Charges incurred in other Departments ...	...	...	...	...
TOTAL ...	1,440	1,440	...	...
<i>Deduct</i> —Chargeable to other Departments ...	...	...	...	...
TOTAL CHARGES FOR TOOLS AND PLANT	1,440	1,440	Not prepared.	1,150
GRAND TOTAL ...	58,507	58,507	56,000	47,187

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule D.—Expenditure on Tools and Plant—concluded.

Distribution.

FUNDS, &C.	Outlay on	Deduct	Balance on	Rate per	Amount.
	Works and Repairs.	outlay on which no percentage is charged.	which percentage is charged.	cent.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial Military Works ...	7,82,259	63,476	7,18,783	1½	10,782
„ Civil Works ...	3,80,337	77,141	3,03,196	1½	4,548
Provincial Civil Works ...	21,16,561	} Actual outlay.	...	...	40,435
Local Incorporated (District) Fund ...	7,03,523		...	...	1,134
Municipal ...	7,22,874		...	...	1,440
Contribution ...	91,273	89,692	1,581	1½	24
Central Adjusting Account ...	16,189	7,195	8,994	1½	135
Local Loans ...	2,31,268	Actual out- lay.	...	...	...
Transfers General ...	161	...	161	1½	2
Military Works Department ...	488	...	488	1½	7
TOTAL ...	...	...	...	...	58,507

LAHORE :

The 9th August, 1899. }

PREMNATH PANDIT,

Examiner, P. W. Accounts, Punjab.

BUILDINGS AND ROADS BRANCH.

PUNJAB PROVINCE.

FINANCE ACCOUNTS FOR THE YEAR 1898-99.

Schedule E.—Expenditure of the Barrack Department.

	Actuals.	Revised Estimate.	Budget Estimate.	REMARKS.
	Rs.	Rs.	Rs.	
New Supplies	4,804	4,900	5,750	
Repairs and Carriage ...	2,729	2,400	2,450	
Establishment	747	700	800	
TOTAL	8,280	8,000	9,000	

PREMNATH PANDIT,
 Examiner, P. W. Accounts, Punjab.

