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Public Works Department, Punjab.

GENERAL BRANCH.

44.—IMPERIAL MILITARY WORKS.

FOR THE YEAR

1887-88.

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Public Works Department, Punjab.

44.—IMPERIAL MILITARY WORKS.

FINANCE ACCOUNTS.

FOR THE YEAR

1887-88.

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Public Works Department, Punjab.

Report by the Examiner of Public Works Accounts, Punjab,
on the Finance Accounts of

44.—IMPERIAL MILITARY WORKS FOR THE YEAR 1887-88.

REVENUE.

1. THE realizations of the year amounted to Rs. 5,298, or Rs. 1,702, and 702 short of the Budget and Revised Estimates, respectively.

2. The falling-off under head 1 of rents between the figures of 1886-87 and of the year under review, is due to a large proportion of Quarters at Edwardesabad being unoccupied during the year, as also to the transfer of Officers' Quarters at Rajanpore to the Punjab Frontier Force.

Heads of Revenue.	Esti- mate.	Revised Esti- mate.	Actual Receipts during 1886-87.	Receipts during 1887-88.	Difference more or less than		
					Budget Esti- mate.	Revised Esti- mate.	Actuals of 1886-87.
1. Rents of quarters for officers, the returns from which are expected to yield a profit ...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Rents of quarters, the returns from which are not expected to yield any interest on cost of construction ...	...	...	4,886	3,747	...	...	1,139
3. Casual rents of buildings ...	...	...	292	277	...	...	15
8. Sales of barrack furniture ...	...	...	561	597	...	...	36
6. " of produce ...	...	...	7	98	...	...	91
7. " of old materials ...	...	...	52	513	...	...	461
9. Value of materials received from old buildings ...	...	...	124	50	...	...	74
	...	...	91	16	...	...	75
Total ...	7,000	6,000	6,013	5,298	1,702	702	715

	Rs.	Rs.	Rs.	Rs.
In Public Works Department ...	2,000	1,000	985	659
In Civil and Military Department ...	5,000	5,000	5,028	4,639

EXPENDITURE.

3. The Original Budget Estimate was passed for Rs. 2,25,000, and the Revised Estimate for Rs. 2,81,400. The Expenditure of the year was Rs. 2,79,341 or only Rs. 2,059 short of the Revised Estimate.

4. The following table compares the Expenditure of the year with the Budget and Revised Estimates, and with the actuals of 1886-87 :—

Service Heads.	Esti- Budget mate.	Esti- Revised mate.	Actual Outlay during 1886-87.	Outlay during 1887-88.	Difference more or less than.		
					Budget Esti- mate.	Revised Esti- mate.	Actuals of 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY WORKS.							
Original Works	94,000	1,39,300	84,567	1,40,246	46,246	946	55,679
Repairs	82,000	82,000	97,479	78,514	3,486	3,486	18,965
Establishment	40,500	50,900	41,160	48,932	8,432	1,968	7,772
Tools and Plant	2,500	3,200	2,684	3,191	691	9	507
Total	2,19,000	2,75,400	2,25,890	2,70,883	51,883	4,517	44,993
BARRACK DEPARTMENT.							
New Supplies	3,200	...	2,125	6,669	3,469	...	4,544
Repairs and Carriage	2,300	...	1,407	1,020	1,280	...	387
Establishment	500	...	353	769	269	...	416
Total	6,000	6,000	3,885	8,458	2,458	2,458	4,573
GRAND TOTAL	2,25,000	2,81,400	2,29,775	2,79,341	54,341	2,059	49,566

NOTE.—The figures in Antique represent excesses.

5. The difference of Rs. 46,246 between actuals and the Budget Estimate under Original Works is arrived at as follows :—

Outlay on the following works for which no provision had been made in the Budget :—

	Rs.
Additions and alterations to Artillery Lines, Kohat	6,994
Barracks for 2-5th Goorkhas, Abbottabad	33,228
Additional accommodation in N. I. Lines, Kohat	5,107
Spur in Kurrum River	1,671
Strengthening Cantonment Bund, Dera Ghazi Khan	4,019
Additions to Oghi Fort	2,345
Total	53,364

Excess outlay over Budget provision on the following items :—

	Rs.
Increasing accommodation for Artillery Lines, Bannu	1,745
Barracks for Guides Infantry, Mardan	11,884
Minor Works	2,170
Total	15,799
Total Excess Outlay	69,163

Deduct Short outlay on the two following works compared with Budget provision :—

	Rs.
Reconstructing Left Native Infantry Lines for 1-5th Goorkhas, Abbottabad	12,917
Constructing a range of buildings for Hospital accommo- dation at Abbottabad (no outlay incurred)	10,000
	22,917
Net Excess Outlay	46,246

6. The differences under Repairs and Tools and Plant call for no remark.
 7. The excess under Establishment is due to larger expenditure being incurred from Imperial Military Funds than was anticipated at the time of the preparation of the Budget Estimate.

8. The difference between actuals and the Revised Estimate is explained below.—

ORIGINAL WORKS.

The excess of Rs. 946 is thus arrived at.

EXCESS.

Item 7.—Constructing 2-5th Goorkha Lines Rs.
 5,128

SAVINGS.

Item 15.—Spur in Kurram River	...	...	1,329
Item 20.—Minor Works	...	...	2,830
Other Items	...	...	23
		Total	4,182
		Net Excess	946

REPAIRS.

9. The short outlay of Rs. 3,486 calls for no remark.

ESTABLISHMENT.

10. The short outlay of Rs. 1,968 is due to no percentage for Establishment being charged on the two works specified in the margin, and to short outlay on Repairs.

Dera Ghazi Khan Cantonment Bund (Original Works Item, 16)	Rs. 4,019
Repairs to cattle farm Buildings, Hissar... ..	1,995

BARRACK DEPARTMENT.

11. The excess of Rs. 2,458 which includes Rs. 269 for Establishment occurred in the following Divisions :—

Executive Divisions.	Locality.	Budget Estimate, 1887-88.	Revised Estimate, 1887-88.	Outlay in 1887-88.	DIFFERENCE.	
					More than Budget Estimate.	Less than Budget Estimate.
		Rs.	Rs.	Rs.	Rs.	Rs.
NEW SUPPLIES.						
Peshawar	Mardan	450	...	} 22,76	1,226	...
Ditto	Abbottabad	600	...			
Rawalpindi	Jhelum	150	...	1,626	1,476	...
Kohat	Kohat	700	...	583	...	117
Bannu	Bannu	450	...	480	30	...
Dera Ismail Khan	Dera Ismail Khan	200	...	725	525	...
Dera Ghazi Khan	Dera Gazi Khan	500	...	} 979	329	...
Ditto	Rajanpur	150	...			
	TOTAL NEW SUPPLIES	3,200	...	6,669	3,586	117
REPAIRS.						
Peshawar	Mardan	250	...	} 114	..	436
Ditto	Abbottabad	300	...			
Rawalpindi	Jhelum	100	...	2	...	98
Kohat	Kohat	400	...	273	...	127
Bannu	Bannu	400	...	228	...	172
Dera Ismail Khan	Dera Ismail Khan	450	...	385	...	65
Dera Ghazi Khan	Dera Gazi Khan	200	...	} 18	...	382
Ditto	Rajanpur	200	...			
	TOTAL REPAIRS... ..	2,300	...	1,020	...	1,280
	TOTAL	5,500	...	7,689	2,189	...

12. The chief causes of the difference between the Expenditure of 1886-87 and 1887-88 are as follows :—

	Expenditure in 1887-88.	Expenditure in 1886-87.	Difference.	Remarks.
	Rs.	Rs.	Rs.	
<i>Original Works—</i>				
Buildings for officers ...	528	713	185	No remark.
Do. for Native Artillery ...	20,285	24,158	3,873	Last year four Major Works were in progress with an outlay of Rs. 24,054 and Minor Works Rs. 104. This year two Major Works were in progress with an outlay of Rs. 15,739 and Minor Works Rs. 2,733 plus Rs. 1,823 for Hospital and auxiliary buildings.
Do. for Native Cavalry ...	1,106	5,473	4,367	The outlay has been on Minor Works only in this year.
Do. for Native Infantry ...	1,04,521	51,027	53,494	The outlay on Barracks for the 2-5th Goorkhas during 1887-88 was Rs. 70,311 against Rs. 21,053 last year. The balance of the excess is spread over other works.
Hospital and auxiliary buildings ...	...	4,082	4,082	The expenditure in 1887-88 is Rs. 3,104, viz., Rs. 1,823 included in buildings for Native Artillery and Rs. 1,281 included in buildings for Native Infantry.
Ordnance Works ...	...	440	440	No remark.
Staff and Miscellaneous ...	2,321	4,175	6,496	The credit in 1886-87 was for land for a Rifle range written back under orders of Government.
Roads to Hill Stations ...	145	...	145	No remark.
General Cantonment works ...	7,671	553	7,118	Two Major Works in progress against none last year.
Fortifications ...	3,669	2,296	1,373	The excess is principally for additions to Oghi Fort.
TOTAL ORIGINAL WORKS ...	1,40,246	84,567	55,679	
REPAIRS.				
Expenditure ...	78,514	97,479	18,965	The principal items on which there was less expenditure in 1887-88, are repairs to Buildings for Native Troops and quarters for Officers Rs. 11,320, special repairs Oghi Fort Rs. 10,532.
Establishment ...	48,932	41,160	7,772	The expenditure in 1887-88 on Works and Repairs was Rs. 36,000 more than in the previous year, hence the percentages for Establishment and Tools and Plant were greater.
Tools and Plant ...	3,191	2,684	507	

LAHORE :
The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,
Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.
Abstract Account of Revenue and Expenditure.

	REFERENCE TO ACCOUNT.		Budget Estimate	Revised Estimate	Actuals.
	No.	Page.			
Revenue	I	5	Rs. 7,000	Rs. 6,000	Rs. 5,298
EXPENDITURE.					
IMPERIAL.					
In India.					
Military Works	II	6	2,19,000	2,75,400	2,70,883
Barrack Department	II	6	6,000	6,000	8,458
IN ENGLAND. Total ... ..	...	...	2,25,000	2,81,400	2,79,341
Debits to the Indian books by credits to "Expenditure in England"	II	...	...	...	...
GRAND TOTAL IN INDIA AND ENGLAND. ... ..	...	...	2,25,000	2,81,400	2,79,341
CONTRIBUTIONS.					
Private	II	...	...	...	...
Excluded Local Funds	II	...	...	...	...
TOTAL CONTRIBUTIONS ... ..	...	...	...	...	...

No. I.

Detailed Account of Revenue.

PARTICULARS.		Budget Estimate.	Revised Estimate.	Actuals.		
		Rs.	Rs.	Rs.		
MILITARY.						
1.	Rents of quarters for officers, the returns from which are expected to yield a profit	7,000	6,000	3,747		
2.	Rents of quarters, the returns from which are not expected to yield any interest on cost of construction			277		
3.	Casual rents of buildings			597		
5.	Sales of barrack furniture			98		
7.	" of produce			513		
8.	" of old materials			50		
9.	Value of materials received from old buildings... ..			16		
	Total Military Works			7,000	6,000	5,298
Total ...	{ Realized in Public Works Department			2,000	1,000	659
	{ Do. in Civil and Military Department	5,000	5,000	4,639		
	Total	7,000	6,000	5,298		

LAHORE:

The 4th August 1888.

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Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. II.

Account of Expenditure by Departmental Heads.

	REFERENCE TO DE- TAILED ACCOUNT.		Budget Estimate	Revised Estimate	Actuals.
	No.	Page.			
MILITARY WORKS.					
Original Works	III	7-9	94,000	1,39,300	1,40,246
Repairs	IV	11-13	82,000	82,000	78,514
Establishment	V	15	40,500	50,900	48,932
Tools and Plant	VI	15	2,500	3,200	3,191
Profit and Loss	VII	...	...	...	...
Suspense	Appendix C	...	...	...	...
Total ... ..	...	...	2,19,000	2,75,400	2,70,883
BARRACK DEPARTMENT.					
New Supplies	VIII	16-17	3,200	...	6,669
Repairs and Carriage	IX	18	2,300	...	1,020
Establishment	X	19	500	...	769
Total ... ..	...	...	6,000	6,000	8,458
Grand Total Military Works ... ..	...	...	2,25,000	2,81,400	2,79,341
Less Expenditure in England
Net Outlay in India	2,25,000	2,81,400	2,79,341

LAHORE,
The 4th August 1888.

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FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. III.

Schedule of Expenditure on Original Works.

Executive Division.	PROJECTS.		Amount of Estimate.		OUTLAY OF THE YEAR.			Remarks and References.	
	No. of Item.	Locality.	Description.	Rs.	Actual outlay to end of 1887-88. Rs.	Budget Estimate. Rs.	Revised Estimate. Rs.		Actuals. Rs.
			MILITARY WORKS.						
			<i>Accommodation for Troops. Buildings for Officers in the plains. Buildings which are expected to yield a return on their outlay.</i>						
Peshawar ...	1	...	Minor Works not exceeding Rs. 2,500 each	564	528	...	...	528	1
			BUILDINGS FOR NATIVE TROOPS.						
			<i>Native Artillery. (Converting married mens' lines Nos I & II into Barracks for Gunners.)</i>						
Kohat ...	2	Kohat ...	Additions and alterations to Artillery Lines. (Consists of two Barracks and other subsidiary buildings).	18,341	18,449	...	6,900	6,994	2
			Increasing accommodation for Artillery Lines.	18,220	17,262	7,000	8,700	8,745	3
Bannu ...	3	Edwardesabad ...	Minor Works not exceeding Rs. 2,500 each.	2,752	2,723	...	...	2,723	4
	4	...	Total Native Artillery...	...	...	7,000	15,600	18,462	
			BUILDING FOR NATIVE TROOPS.						
			<i>Native Cavalry. (Consists of 16 Barracks for men and 8 quarters for Native Officers).</i>						
	5	...	Minor Works not exceeding Rs. 2,500 each.	1,806	1,106	...	...	1,106	5
			NATIVE INFANTRY.						
			(Consists of 16 Barracks for men and 8 quarters for Native Officers).						
Peshawar ...	6	Abbottabad	Reconstructing Left Native Infantry Lines for 1-5th Goorkhas	70,196	58,136	50,000	37,000	37,083	6
			Carried over ...	...	...	50,000	37,000	37,083	
				...	...	7,000	15,600	20,096	

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. I I I.

Schedule of Expenditure on Original Works.

Executive Division.	No. of Item.	PROJECTS.		Amount of Estimate.	Actual outlay to end of 1887-88.	OUTLAY OF THE YEAR.			No. of Item.	Remarks and References.
		Locality.	Description.			Budget Estimate.	Revised Estimate.	Actuals.		
				Rs.	Rs.	Rs.	Rs.	Rs.		
			<i>Brought forward</i> ...	...	...	7,000	15,600	20,096		
			NATIVE INFANTRY— continued.							
			<i>Brought forward</i> ...	...	...	50,000	37,000	37,083		
			(Consists of 16 single men's Barracks 8 mar- ried mens' Barracks and 8 Native officers Quarters).							
	7	Abbottabad...	Constructing Lines for 2-5th Goorkhas.	107146	33,228	...	28,100	33,228	7	Estimate sanc- tioned in Govt. of India Telegram No. 2327 M. W., dated 4th November 1887.
	8	Mardan ...	Constructing Barracks for four Companies of Guides Infantry.	59,163	59,316	12,000	23,700	23,884	8	Revised Esti- mate sanc- tioned in Govt. of India, Mil- itary Depart- ment No 1978 M. W dated 20th Sept. 1887.
Kohat	9	Kohat ...	Providing additional accommodation in Left Infantry Lines con- sisting of 10 Barracks	11,156	10,618	...	5600	5,107	9	Estimate sanc- tioned by Govt. of In- dia as com- municated in Punjab Govt. No. 5440, dat- ed 2nd No- vember 1886
	10	...	Minor Works not ex- ceeding Rs. 2,500 each.	5,078	3,938	...	...	3,938	10	
			Total Native Infantry...	...	...	62,000	94,400	1,03,240		
			<i>Hospitals and Auxiliary Buildings.</i>							
	11	...	Constructing a range of buildings to in- crease the Hospital accommodation con- taining wards for Ar- tillery Gurkha wo- men and children and two small pneumonia wards.	...	...	10,000	...	...	11	See Item 2 of Budget Esti- mate for 1887-88.
	12	...	Minor Works not ex- ceeding Rs. 2,500 each.	7,686	3,104	...	...	3,104	12	
			<i>Carried over</i> ...			79,000	1,10,000	1,26,440		

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. III.

Schedule of Expenditure on Original Works.

Executive Division.	PROJECTS.		Amount of Estimate.	Actual outlay to end of 1887-88.	OUTLAY OF THE YEAR.			No. of Item.	Remarks and References.	
	No. of Item.	Locality.			Description.	Budget mate.	Revised mate.			Actuals.
			Rs.	Rs.	Rs.	Rs.	Rs.			
		<i>Brought forward ...</i>			79,000	1,10,000	1,26,440			
		STAFF AND MISCELLANEOUS.								
	13	...	Minor Works not exceeding Rs. 2,500 each.	2,389	2,321	...	...	2,321	13	
		ROADS TO HILL STATIONS OR LINES OF MILITARY COMMUNICATION.								
	14	...	Minor Works not exceeding Rs. 2,500 each.	160	145	...	...	145	14	
		GENERAL CANTONMENT WORKS.								
Bannu ...	15	Edwardesabad ...	Constructing Spar for protecting Cantonment from Kurram river.	...	1,671	...	3,000	1,671	15	Estimate submitted for sanction.
D. G. Khan	16	Dera Ghazi Khan ...	Strengthening the Cantonment bund.	8,141	*6,029	...	4,000	4,019	16	Estimate sanctioned in Local Govt. No. 5620, dated 5th November 1887.
	17	...	Minor Works not exceeding Rs. 2,500 each.	4,288	1,981	...	...	1,981	17	* Includes Rs. 2,009 debited to Miscellaneous Public Improvements, Provincial.
			Total General Cantonment Works	...	...	...	7,000	7,671		
		FORTIFICATIONS.								
Peshawar ...	18	...	Additions to Ughi Fort	4,683	2,345	...	2,300	2,345	18	Estimate sanctioned in Local Government No 1468, dated 14th March 1888.
	19	...	Minor Works not exceeding Rs. 2,500 each.	1,300	1,324	...	...	1,324	19	
			Total Fortifications	...	...	...	2,300	3,669		
	20	...	Allotment for Minor Works.	...	...	15,000	20,000	...	20	
			Total Military Works	...	...	94,000	1,29,300	1,40,246		

LAHORE :

The 4th August 1888. }

P. LAMBERT, COLONEL, R.E.,

Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. III A.

Abstract of Expenditure on Military Works.

DIVISION.	BUILDINGS FOR THE ACCOMMODATION OF TROOPS.																						Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Studs.	Roads to Hill Stations or Lines of Military Communication.	General Cantonment Works.	Fortifications.	Grand Total.	Deduct outlay from contribution.	Net Total.
	Europeans.										Native Troops.																					
	New sets of buildings including subsidiary auxiliary and Hospital accommodation.	do. Old	do. Do.	Improvements to existing buildings.	Buildings for Officers.		Temporary accommodation.	Buildings for Native Artillery.	Buildings for Native Cavalry.	Buildings for Native Infantry.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.										
					In the Plains.	In the Hills.																										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.											
Peshawar	528	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kohat	6,994	...	95,417	...	...	...	...	...	...	...	...	...	...	...	...	...
Bannu	10,772	106	6,338	...	...	...	...	...	...	...	...	...	...	...	...	...
Rawalpindi	36	492	...	...	...	...	...	...	...	...	...	...	...	...	...
Jullundur	118	...	...	...	...	...	...	...	...	...	...	...	...	...
Umballa										
Simla										
Lahore										
Dera Ghazi Khan										
Dera Ismail Khan										
Civil Officers...										
TOTAL	528	...	...	...	20,285*	1,106	1,04,521	...	...	2,321	...	145	7,671	3,669	1,40,246	...	1,40,246					

* Buildings for Native Artillery ... Rs. 18,462
 Auxiliary Buildings (Hospital) ... ,, 1,823

Total 20,285

† Buildings for Native Infantry...Rs. 1,03,240
 Auxiliary Buildings (Hospital) ... ,, 1,281

Total 1,04,521

LAHORE :

The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,

Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

N O. I V.

Schedule of Expenditure on Repairs to Military Works.

DIVISION.	Station.	Cost of construction.	Particulars.	OUTLAY OF THE YEAR.			OUTLAY OF THE PREVIOUS FOUR YEARS.				
				Budget Estimate.	Revised Estimate	Actuals.	Annual estimate for 1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			ACCOMMODATION FOR TROOPS.								
			BUILDINGS FOR EUROPEAN TROOPS IN THE PLAINS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	1,675	2,962	1,003			
			BUILDINGS FOR NATIVE TROOPS.								
			Minor repairs not exceeding Rs. 2,500 each...	...	...	25,236	32,412	31,702			
Peshawar ...	Abbottabad...	72,578	Re-roofing Drivers and Gunners' Barracks, Artillery Lines ...	...	...	...	...	2,327			
			QUARTERS FOR OFFICERS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	741	936	3,268			
			ORDNANCE WORKS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	708	718	748	726	741	694
			Carried over ...	...	...	28,360	37,028	39,048	37,485	27,526	36,626

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

N o. I V.

Schedule of Expenditure on repairs to Military Works.—concluded.

DIVISION.	Station.	Cost of construction.	Particulars.	OUTLAY OF THE YEAR.			OUTLAY OF THE PREVIOUS FOUR YEARS.				
				Budget Estimate.	Revised Estimate.	Actuals.	Annual estimate for 1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<i>Brought forward</i> ...	...	...	28,360	37,028	39,048	37,485	27,526	36,626
			COMMISSARIAT BUILDINGS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	108	758	375	382	265	150
			STAFF AND MISCELLANEOUS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	525	560	355	306	382	332
			STUD BUILDINGS.								
Umballa	Hissar	Probable 1,10,372	Annual repairs to Cattle farm buildings ...	2,500	3,000	1,995	3,032	3,773	401	4,967	6,000
			ROADS TO HILL STATIONS OR LINES OF MILITARY COMMUNICATIONS.								
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	4,748	5,032	5,150	4,424	4,633	6,688

		GENERAL CANTONMENT WORKS.									
Dera Ismail Khan ...	Dera Ismail Khan ...	Not known.	Maintenance of River Protective Works ...	12,000	12,100	12,106	17,869	10,602	15,235	18,325	14,696
Bannu ...	Bannu ...	...	Special repairs to Cantonment Roads and drains	..	...	...	...	3,566	...	...	..
Dera Ghazi Khan ...	Dera Ghazi Khan ...	...	Maintenance of River Protective Works ...	...	...	...	...	...	...	...	8,816
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	10,631	11,141	11,040	10,984	13,987	12,008
FORTIFICATIONS.											
Peshawar ...	Ughi ...	33,277	Special repairs to Ughi Fort ...	...	2,000	1,932	1,940	12,464	8,168	6,307	6,817
			Amount of Estimate ...	6,984							
			<i>Deduct—</i>								
			Outlay of previous year ...	5,044							
			Minor repairs not exceeding Rs. 2,500 each ...	...	...	18,109	19,372	11,106	9,533	14,123	11,424
			Minor and Petty repairs less than Rs. 2,500 in each case ...	67,500	64,900	...	...	...	..	...	...
			Grand Total Repairs, Military ...	82,000	82,000	78,514	96,732	97,479	86,918	90,515	1,03,557
			<i>Deduct—</i>								
			Chargeable to Contribution ...	...	...	...	...	...	...	...	...
			<i>Net—</i>								
			Chargeable to Repairs, Military ...	82,000	82,000	78,514	96,732	97,479	86,918	90,515	1,03,557

LAHORE :
Dated 4th August 1888.

P. LAMBERT, COLONEL, R. E.,
Examiner P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. I V A.

Abstract of Expenditure on repairs to Military Works for the year 1887-88.

DIVISION.	ACCOMMODATION FOR TROOPS.				Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Studs.	Roads to Hill Stations or Lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Miscellaneous.	Grand Total.	Deduct outlay from contributions.	Net Total.
	Buildings for European Troops in the plains.	Buildings for Native Troops.	Quarters for Officers.	Rents of buildings or compensation for quarters.												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kohat, Executive Engineer.	...	7,991	...	...	...	...	...	501	1,785	2,241	...	...	...	12,518	...	12,518
Bannu, ditto	836	3,606	...	107	...	355	...	1,242	1,274	4,664	...	...	...	12,084	...	12,084
Peshawar, ditto	...	3,438	741	...	...	...	...	857	1,788	4,536	...	...	...	11,416	...	11,416
Rawalpindi, ditto	...	2,178	...	...	...	...	...	...	1,665	84	...	...	...	3,927	...	3,927
Umballa, ditto	...	...	...	...	...	...	1,995	...	...	...	...	...	...	1,995	...	1,995
Lahore, ditto	...	...	...	...	...	29	...	...	...	...	...	...	...	29	...	29
Dera Ismail Khan, ditto	839	5,294	...	551	108	78	...	428	14,765	2,048	...	...	...	24,111	...	24,111
Dera Ghazi Khan, ditto	...	2,729	...	50	...	7	...	...	1,460	3,562	...	...	...	7,808	...	7,808
Examiner's Auxiliary Accounts	...	...	...	...	...	...	...	...	...	506	...	...	...	506	...	506
Civil Officers	...	...	...	...	...	...	...	1,720	...	2,400	...	...	...	4,120	...	4,120
Total	1,675	25,236	741	...	708	108	525	1,995	4,748	22,737	20,041	...	...	78,514	...	78,514
Deduct Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET TOTAL	1,675	25,236	741	...	708	108	525	1,995	4,748	22,737	20,041	...	...	78,514	...	78,514

LAHORE :

The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,

Examiner, P. W. Accounts, Punjab.

44.—IMPERIAL MILITARY WORKS.

GENERAL BRANCH, PUNJAB.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. V.

Schedule of Expenditure on Establishment Imperial during the year 1887-88.

	Budget Estimate.	Revised Estimate.	Outlay.
	Rs.	Rs.	Rs.
Contribution by Imperial Government towards cost of Public Works Establishment, Punjab, employed in the supervision of Imperial Works and Repairs.— <i>Vide</i> detail furnished in Schedule accompanying accounts of appropriation from Provincial Funds.			
<i>Military.</i>			
Expenditure on Works and Repairs	Rs. 2,18,760		
Deductions on which no percentage was charged :—			
Expenditure incurred on strengthening the Cantonment Bund at Dera Ghazi Khan	4,019	40,500	50,900
Annual repairs to Cattle farm buildings at Hissar	1,995		
	6,014		
Net expenditure on which percentage is chargeable	2,12,746		
Percentage at 23 per cent	48,932		
<i>Barrack Department.</i>			
Expenditure on New Supplies and Repairs and Carriage	7,689	500	Part of 6,000
Percentage at 10 per cent	769		
Total	41,000		49,701

No. VI.

Schedule of Expenditure on Tools and Plant, Imperial Military during 1887-88.

	Budget Estimate.	Revised Estimate.	Outlay.
	Rs.	Rs.	Rs.
Contribution by Imperial Government towards cost of Provincial Tools and Plant used on Imperial Works and Repairs. <i>Vide</i> detail furnished in schedule accompanying accounts of appropriation from Provincial Funds.			
<i>Military.</i>			
Outlay on Works and Repairs	Rs. 2,18,760		
Deductions on which no percentage was charged :—			
Expenditure incurred on strengthening the Cantonment Bund at Dera Ghazi Khan	4,019	2,500	3,200
Annual repairs to Cattle farm buildings at Hissar	1,995		
	6,014		
Net outlay on which percentage is chargeable	2,12,746		
Percentage at 1½ per cent	3,191		
Total	2,500	3,200	3,191

LAHORE :

The 4th August 1888. }

P. LAMBERT, COLONEL, R. E.,

Examiner, P. W. Accounts, Punjab.

No. VIII.

Schedule of Expenditure on New Furniture for Barrack Department.

DIVISION.	Locality.	Number of items.	Description.	Estimated value of furniture authorized to be supplied.	Estimated value of furniture serviceable and repairable in hand in September.	Estimated value of furniture to be supplied to complete the authorized scale.	Amount of Estimate.	1887-88.			Number of items.	REMARKS.
								Grants.		Actuals.		
								Budget Estimate.	Revised Estimate.			
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Dera Ismail Khan	D. Ismail Khan	1	Supply of Barrack and Hospital Furniture	15,791	13,583	2,208	...			725	1	
Dera Ghazi Khan	D. Ghazi Khan	2	Ditto ...	2,866	(a) 2,712	476	...	3,200	Part of 6,000	262	2	(a) Includes Rs. 322 estimated value of surplus materials.
Ditto	Rajanpore ...	3	Ditto ...							717	3	
Bannu	Bannu	4	Ditto ...							480	4	
Rawalpindi	Jhelum	5	Ditto ...	5,476	(b) 6,282	2,045	2,045		1,626	5	(b) Includes Rs. 2,060 estimated value of surplus articles.	
Peshawar	Mardan	6	Ditto ...	8,423	(c) 7,622	1,203	1,203		396	6		
Ditto	Abbottabad ...	7	Ditto ...						1,880	7	(c) Includes about Rs. 2,033 estimated value of surplus articles.	
Kohat	Kohat	8	Ditto ...						583	8		
	TOTAL ...			45,055	41,464	9,223	6,169	3,200	...	6,669		

LAHORE :
The 4th August 1888.

P. LAMBERT, COLONEL, R. E.,

Examiner, P. W. Accounts, Punjab.

IMPERIAL BARRACK DEPARTMENT.

GENERAL BRANCH, PUNJAB.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. V I I I.--concluded.

Abstract of Expenditure on New Furniture, Barrack Department.

DIVISIONS.				Budget Estimate.	Revised Estimate.	Outlay of year.	REMARKS.
				Rs.	Rs.	Rs.	
Dera Ismail Khan	...	...	...	3,200	Part of 6,000	725	
Dera Ghazi Khan	...	...	...			979	
Bannu	...	...	...			480	
Rawalpindi	...	...	...			1,626	
Peshawar	...	...	...			2,276	
Kohat	...	...	...			583	
TOTAL				3,200	...	6,669	

LAHORE :
The 4th August 1888. }

P. LAMBERT, COLONEL, R.E.,
Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. I X.

Schedule of Expenditure on repairs to Barrack Furniture.

DIVISION.	Station.	Particulars.	1887-88.				OUTLAY OF THE PREVIOUS FOUR YEARS.			
			Budget Estimate.	Revised Estimate.	Actuals.	Annual estimate for 1887-88.	1886-87.	1885-86.	1884-85.	1883-84.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Peshawar ...	Abbottabad...	Annual repairs to Barrack and Hospital furniture	300		89	86	122	159	49	18
Ditto ...	Mardan ...	Do. do. ...	250		25	24	211	72	56	...
Rawalpindi ...	Jhelum ...	Do. do. ...	100		2	2	64	75	49	13
Ditto ...	Tallagang ...	Do. do. ...						8		...
Kohat ...	Kohat ...	Do. do. ...	400		273	315	192	125	573	202
Bannu ...	Bannu ...	Do. do. ...	400		228	223	364	55	128	118
Ditto ...	Tank ...	Do. do. ...								22
Dera Ismail Khan ...	Dera Ismail Khan ...	Do. do. ...	450		385	384	154	311	328	1,272
Dera Ghazi Khan ...	Dera Ghazi Khan ...	Do. do. ...	200		2	3	300	69	54	340
Ditto ...	Rajanpur ...	Do. do. ...	200		16	18		86	41	...
		TOTAL ...	2,300	...	1,020	1,055	1,407	960	1,278	1,985

Part of 6,000

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LAHORE :
The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,
Examiner, P. W. Accounts, Punjab.

IMPERIAL BARRACK DEPARTMENT.

GENERAL BRANCH, PUNJAB.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

No. X.

Schedule of Expenditure on Establishment of the Barrack Department.

PARTICULARS.	Budget Es- timate.	Revised Es- timate.	Expenditure.	
			Amount.	Total.
	Rs.	Rs.	Rs.	Rs.
Percentage at the rate of 10 per cent. on Rs. 7,688-13-11	500	Part of 6,000	769	769
Total ...	500	...	769	769

ABSTRACT.

PARTICULARS.	Budget Estimate.	Revised Estimate.	Salaries.	Travelling allowances.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage at the rate of 10 per cent. on Rs. 7,688-13-11	500	Part of 6,000	635	100	34	769
Total ...	500	...	635	100	34	769

LAHORE :
The 4th August 1888. }

P. LAMBERT, COLONEL, R. E.,
Examiner, P. W. Accounts, Punjab.

APPENDIX A.

Statement of Original Works estimated at more than Rs. 2,500 each, completed in the Punjab during the year 1887-88, compared with Sanctioned Estimates.

DIVISION.	No.	Name of Work.	By whom Sanctioned.	AMOUNT OF		Total cost of work.	EXCESS, IF ANY OVER		Authority for Audit.	Date of commencement of work.	Date of completion of work.
				Original Estimate	Final Estimate		Original Estimate	Final Estimate			
Bannu	...	1	Increasing accommodation for Artillery Lines at Bannu	Govt. of India.	Rs. 18,220	...	Rs. 17,262	...	...	March 1886	December 1887.
Kohat	...	2	Additions and alterations to Artillery Lines at Kohat	Do.	18,341	...	18,449	108	Examiner	Ditto	March 1888.
Do.	...	3	Extension of Left Infantry Lines, Kohat	Do.	11,156	...	10,618	January 1887	Ditto.

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LAHORE :
The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,
Examiner, P. W. Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

APPENDIX B.

Capital and Revenue account of Buildings the returns from which are expected to yield interest on the cost of construction.

STATION.	DESCRIPTION.	CAPITAL OUTLAY.			REVENUE RECEIPTS.			REVENUE CHARGES.			DIFFERENCE BETWEEN REVENUE RECEIPTS AND REVENUE CHARGES.			INTEREST AT 4 PER CENT. ON DIRECT CAPITAL OUTLAY TO END OF YEAR, PLUS HALF THE OUTLAY OF THE YEAR.		
		Actual charge for construction plus percentages for Establishment and Tools and Plant.			To end of previous year.	During the year.	To end of year.	To end of previous year.	During the year.	To end of year.	To end of previous year.	During the year.	To end of year.	To end of previous year.	During the year.	To end of year.
		To end of previous year.	During the year.	To end of year.												
		R s.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mardan	1 Bungalow No. 1	7,003	...	7,003	4,852	515	5,367	2,999	148	3,147	1,853	367	2,220	2,592	280	2,872
"	2 " " 2	10,220	...	10,220	3,679	30	3,709	3,086	119	3,205	593	—80	504	3,694	409	4,103
"	3 " " 3	7,309	...	7,345	3,461	272	3,733	2,071	103	2,174	1,390	169	1,559	2,717	293	3,010
"	4 " " 4	6,196	36	6,324	4,128	384	4,512	4,176	161	4,337	—48	223	175	2,543	250	2,793
"	5 Mess House	13,554	128	14,133	7,653	759	8,412	3,330	210	3,540	4,323	549	4,872	5,569	554	6,123
Bannu	6 Officers' quarters No. 1	12,091	579	12,091	1,965	302	2,267							13,174	484	13,658
"	7 " " 2	15,844	...	15,844	1,506	203	1,709							17,678	634	18,312
"	8 " " 3	15,075	...	15,075	1,662	230	1,892	8,215	836	9,051	11,064	951	12,015	15,771	603	16,374
"	9 Subaltern's quarters,, 4	37,401	...	37,401	8,315	685	9,000							23,936	1,496	25,432
"	10 Commandant's,, " 5	15,924	...	15,924	5,831	367	6,198							10,186	637	10,823
Rajanpur	11 Infantry Officer's quarters	2,748	...	2,748	5,629	...	5,629	4,245	...	4,245	1,384	...	1,384	2,086	...	2,086
Dera Ismail Khan	12 1 Set Subaltern's quarters	...	...	...	2,407	...	2,407									
"	13 " " "	28,617	...	28,617	2,460	...	2,460	6,039	248	6,287	1,296	—248	1,048	20,604	1,145	21,749
"	14 Medical Officer's quarters	...	...	...	2,468	...	2,468									

- Note.—(1). Percentages for Establishment and Tools and Plant have been added to the actual cost of construction in the first five cases only owing to there being no fixed percentages at the time when the other buildings were either constructed or purchased.
- (2). Items 6-10. The difference between Revenue and interest at 4 per cent., shown in the last column is partly due to some of the buildings having undergone heavy special repairs and partly to quarters remaining unoccupied for a long period and to not having been occupied throughout the year owing to the absence of officers on leave or on duty.
- (3). Items 12-14. These quarters would have brought greater revenue receipts had they always been occupied. The buildings are quite vacant now, there being no European troops in the garrison.
- (4). Item No. 11. These buildings have been transferred to the Cavalry Regiments of the Punjab Frontier Force rent free on condition that all necessary repairs are carried out regimentally vide Government of India, Military Department, No. 1274M.W., dated 25th June 1887.

LAHORE:

The 4th August 1888.

P. LAMBERT, COLONEL, R. E.,

Examiner, Public Works Accounts, Punjab.

FINANCE ACCOUNTS FOR THE YEAR 1887-88.

APPENDIX D.

Detail of Additions to, or Reductions from, the Budget grant during the year.

PARTICULARS.	Amount.	Total.	References.
ADDITIONS.			
<i>Original Works.</i>			
Additional grant for constructing 8 half Company Barracks and subsidiary buildings for the Corps of Guides at Mardan	13,200		Government of India, Military Department No. 1978 M. W., dated 20th September 1887, and Punjab Government No. 5094, dated 10th October 1887.
Additional grant for constructing barracks for 2nd Battalion fifth Goorkhas, Abbottabad	32,125		Government of India, Military Department, telegram dated 4th November 1887, copy forwarded with their No. 2327 M. W., dated 4th November 1887, and Punjab Government No. 5675, dated 7th November 1887.
Additional grant for strengthening the Cantonment Bund at Dera Ghazi Khan	5,427		Government of India, Military Department, telegram dated 9th March 1888, and Punjab Government No. 1436, dated 12th March 1888.
Additional grant for the construction of a combined gymnasium and drill shed at the Lawrence Military Asylum, Sanawar... ..	12,083	62,835	Government of India, Military Department letter No. 175C., dated 16th January 1888, and Punjab Government No. 595, dated 1st February 1888.
Total Original Works ... ..	...	62,835	
<i>Repairs.</i>			
Transfers to the allotment for Repairs from that for Barrack Department	397		Re-appropriation statement sanctioned in Punjab Government No. 1204, dated 2nd March 1888.
Modifications to make the Final Grant accord with the figures adopted in the Revised Estimate	2,554	2,951	Revised Estimate.
Total Repairs ... ..	...	2,951	
Carried over		65,786	

Detail of Additions to, or Reductions from, the Budget grant.—(continued).

PARTICULARS.	Amount.	Total.	References.
	Rs.	Rs.	
<i>Brought forward</i> ...	...	65,786	
<i>Establishment.</i>			
Additional grant ...	3,000		Government of India, Military Department, No. 1978 M. W., dated 20th September 1887, and Punjab Government No. 5094, dated 10th October 1887.
Ditto ...	2,779		Government of India, Military Department letter No. 175E., dated 16th January 1888, and Punjab Government No. 595, dated 1st February 1888.
Ditto ...	7,390		Government of India, Military Department telegram dated 4th November 1887, copy forwarded with their No. 2327 M. W., dated 4th November 1887, and Punjab Government No. 5675, dated 7th November 1887. Government of India, Military Department telegram dated 9th March 1888, and Punjab Government No. 1436, dated 12th March 1888.
Modifications to make the Final Grant accord with the figures adopted in the Revised Estimate ...	10	13,179	Revised Estimate.
Total Establishment ...	...	13,179	
<i>Tools and Plant.</i>			
Additional grant ...	200		Government of India, Military Department No. 1978 M. W., dated 20th September 1887, and Punjab Government No. 5094, dated 10th October 1887.
Ditto ...	181		Government of India, Military Department letter No. 175E., dated 16th January 1888, and Punjab Government No. 595, dated 1st February 1888.
Ditto ...	485		Government of India, Military Department telegram dated 4th November 1887, copy forwarded with their No. 2327 M. W., dated 4th November 1887, and Punjab Government No. 5675, dated 7th November 1887. Government of India, Military Department telegram dated 9th March 1888, and Punjab Government No. 1436, dated 12th March 1888.
Modifications to make the Final Grant accord with the figures adopted in the Revised Estimate ...	15	881	Revised Estimate.
Total Tools and Plant ...	...	881	
Total ...	...	79,846	
<i>Carried over</i> ...	...	79,846	

Detail of Additions to, or Reductions from, the Budget grant.—(continued.)

Particulars.	Amount.	Total.	References.
	Rs.	Rs.	
<i>Brought forward</i> ...	...	79,846	
Additional grant for strengthening the Cantonment Bund at Dera Ghazi Khan written back ...	-5,427		Punjab Government unofficial No. 9, dated 11th January 1888.
Additional grant for the construction of a combined gymnasium and drill shed at the Lawrence Military Asylum, Sanawar written back ...	(a) -12,083		Accountant-General, Public Works Department No. 376, dated 17th April 1888, and para 2 of the orders on the Military Works Revised and Budget Estimates for 1887-88 and 1888-89.
Percentage for Establishment on above (a) written back ...	-2,779		Do. do. do. do.
Percentage for Tools and Plant on above (a) written back ...	-181	-20,470	Do. do. do. do.
Total Additions ...	...	59,376	
REDUCTIONS.			
<i>Original Works.</i>			
Transfers from Budget Item No. 1 Reconstruction of Left Native Infantry Lines at Abbottabad to Barrack Department ...	2,000	...	Government of India No. 171 M. W., dated 27th January 1888, and Punjab Government No. 718, dated 7th February 1888.
Modifications to make the Final Grant accord with the figures adopted in the Revised Estimate ...	625	2,625	Revised Estimate.
Total Original Works ...	...	2,625	
<i>Repairs.</i>			
Transfers from the allotment for Repairs to that for Barrack Department ...	351	351	Punjab Government No. 1450, dated 13th March 1888.
Total Repairs ...	...	351	
Total Reductions ...	...	2,976	
NET ADDITIONS ...	...	56,400	
<i>Barrack Department.</i>			
ADDITIONS.			
Transfers to the grant for Barrack Department from that for Original Works ...	2,000	...	Government of India No. 171M. W., dated 27th January 1888, and Punjab Government No. 718, dated 7th February 1888.
Transfers to do. do. from that for Repairs ...	351	2,351	Punjab Government No. 1450, dated 13th March 1888.
Total Additions ...	...	2,351	
REDUCTIONS.			
Transfers to the allotment for Repairs ...	397	...	Re-appropriation statement sanctioned in Punjab Government No 1204, dated 2nd March 1888.
Modifications to make the Final Grant accord with the figures adopted in the Revised Estimate...	1,954	2,351	Revised Estimate.
Total Reductions ...	...	2,351	
Net Alterations ...	...	...

