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REPORT by the Examiner of Public Works Accounts, on the
Suspense Balances in the accounts of the Irrigation
Branch, Punjab, at the close of 1887-88.

1. The following table contrasts the balances at close of 1887-88 with those at end of the preceding year :—

ACCOUNTS,	BALANCES AT END OF		DIFFERENCES.
	1887-88.	1886-87.	
	Rs.	Rs.	Rs.
I.—Stock	3,41,282	4,43,116	-1,01,834
II.—Stock Purchase and Sales	-3,674	11,698	-15,372
III.—Miscellaneous Advances	2,805	4,918	-2,113
IV.—London Stores	...	...	...
V.—London Invoices	...	...	...
VI.—Deposits	2,23,953	2,25,478	-1,525
VII.—Tacavi Advances	385	1,118	-733

I.—STOCK.

2. The decrease of Rs. 1,01,834 under this head has been caused by the use of stock materials on the works in progress to the following extent in each circle :—

In the Western Jumna Canal Circle	...	Rs. 3,032
„ Bari Doab Circle	...	„ 14,097
„ Derajat Circle	...	„ 4,960
„ Sirhind Canal Circle	...	„ 79,745
Total as above	...	1,01,834

3. The manufacturing operations were on the whole satisfactory and profitable, and there were large balances at credit of several operations.

4. It may here be mentioned that the manufacture accounts include a suspense account of depreciated stock materials belonging to Rupar Workshops in the Ludhiana Division, Sirhind Canal. This account had a credit balance of Rs. 41,543 at end of March 1888, chiefly made up of the profits on the workshop jobs. The account will be finally adjusted when the shops are closed and all materials belonging thereto disposed of.

The item of Rs. 180 on account of loss of stock represents value of 2780 c. ft. Boulders washed away by the flood in river Ravi and charged to repairs to Kaniwal bund under the authority of Joint-Secretary's No. 5214A.I., dated 18th November 1887.

II.—STOCK PURCHASES AND SALES.

The balance Rs. 11,698 at debit of this head at the end of last year has been reduced to a credit balance of Rs. 3,674 at the close of this year, and this is due to the payments made in advance for stock having all been recovered and a further liability of Rs. 3,674 incurred during the year.

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PUBLIC WORKS DEPARTMENT, PUNJAB,
IRRIGATION BRANCH.

— — — — —
REPORT

ON THE

SUSPENSE BALANCES

FOR THE YEAR

1887-88.

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III.—MISCELLANEOUS ADVANCES.

6. There is a decrease of Rs. 2,113 under this head which is chiefly due to the adjustment of the outstandings noted below, *viz*:—

I. Travelling allowance of subordinates paid prior to audit in certain Divisions	Rs. 586
II. Cash stolen in the Delhi Division, Western Jamna Canal...	" 246
III. Cost of Winches and gates in the 4th or Ferozepore Division, Sirhind Canal	" 958
IV. Expenditure on jobs for private parties in the 5th or Patiala Division ..	107

The amount of advances to members of the Department has also diminished by Rs. 423.

7. Of the items held at debit of the Miscellaneous Advance account under head "Miscellaneous" the under mentioned deserve special notice.

(a). Pay of Hospital Assistant and Compounder, disbursed by the Delhi Division, Rs. 100.

This sum was paid at the request of the Civil Surgeon, Delhi, during November and December 1887, February and March 1888, and debited to the Civil Department, but the item having been rejected by the Accountant-General, Punjab, was written back in the accounts of that Division for March 1888 and has since been adjusted.

(b). Excess expenditure over estimate by Bir Singh, Sub-overseer, in the Swat River Canal Division, Rs. 132.

The item was reported to Local Government in the objectionable items statements for December 1887, to February 1888, and the final orders passed in Joint Secretary's No. 3850L., dated 16th June 1888, decide the recovery of the amount from the Sub-overseer's up country allowance, which is being effected beginning with the salary for June 1888.

(c). Amount lost by a Sowar in the Lower Sutlej and Chenab Division, Rs. 109.

This is the balance of Rs. 159 lost by the Sowar in October 1887, and placed in Miscellaneous Advances. The case was reported to Government and in Joint-Secretary's No. 5707, dated 15th December 1887, recovery of the amount from the sowar was directed by a monthly instalment of Rs. 10 which is being regularly effected.

(d). Value of uniform in the Ferozepore Division, Sirhind Canal, Rs. 372.

Under orders of the Local Government uniform was provided for all the petty and inferior revenue establishments, and this sum was spent in anticipation of receipt of the cost from the parties concerned; of this amount Rs. 365 has since been recovered and the balance is in course of adjustment.

(e). Unauthorized payments to Khalasis, &c., in the Chiniot Canal, Survey party Rs. 158.

This is composed of a number of petty items, some of which were disbursed in anticipation of audit and others were excess payments all of which have, however, been adjusted in the accounts for June 1888, under the special sanction of the Local Government conveyed in Joint-Secretary's No. 4551L., dated 23rd July 1888.

8. Of the amounts advanced to contractors and charged to works it is only necessary to notice that the item of Rs. 721 in the Indus Inundation Canals Division, is insured by securities in landed property, while the items of Rs. 104 in the Chenab Canal Division, consists of several petty over payments of which the recovery is certain.

IV.—London Stores.

V.—London Invoices.

9. The transactions affecting the above heads having all been adjusted during the year, the returns are blank.

VI.—DEPOSITS.

10. The balance at credit of this account diminished by Rs. 1,525 as shown below.—

(a). Short difference in deposits on account of subordinates	...	Rs.	4,873
(b). Short difference in contribution for works	...	"	11,793
(c). Miscellaneous	...	"	1,060
			17,726
(d). <i>Deduct—</i>			
Excess difference in deposits of contractors	...	"	16,201
Net decrease as above	...	"	1,525

Item (a).—Is due to amount of securities recovered in full having been lodged in the savings Bank, Lahore.

Item (b).—Is entirely due to the receipts on account of Zar-i-nagah during the year having considerably fallen short of the expenditure.

Item (c).—Is due to completion of jobs undertaken for private parties in the Rupar Workshops, on prepayment of the estimated cost.

Item (d).—Are chiefly deposits on account of earnest money by Mill Contractors.

11. The balances at credit of "Zar-i-nagah," and the contribution for small works for Native States, stand on 1st April 1888 at Rs. 87,937 and Rs. 42,071, respectively.

VII.—TACAVI ADVANCES.

12. The decrease of Rs. 733 has resulted from the amount due for works executed in the last year, having been realized during the year.

13. The Hansi Division, Western Jumna Canal, was abolished from 1st April 1888, and in the supplementary accounts for March 1888, the Suspense Balances of that Division were incorporated with those of the Karnal Division, Western Jumna Canal, with which it has been amalgamated.

LAHORE: }
The 4th August 1888.

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

Certificate prescribed in Accountant-General, Public Works Department, Circular No. 14, dated the 2nd of July 1886.

I certify that the following Suspense Accounts of the Irrigation Branch for the year 1887-88, have been audited in the manner indicated in the rules promulgated with Accountant-General's Circular No. 14 of the 2nd of July 1886:—

1. Stock.
2. Stock Purchases and Sales.
3. Miscellaneous Advances.
4. Deposits.
5. Tacavi Advances.

LAHORE :

The 4th August 1888.

P. LAMBERT, COLONEL, R.E.,

Examiner, P. W. Accounts, Punjab.

Statement analysing the detail of the amount at debit of stock, the value of materials at site of works, and showing the date and result of stock taking at the end of the year 1887-88, compared with the corresponding amounts at commencement of the year.

Division.	Small Stores.	Building materials.	Timber.	Metals.	Fuel.	Painters, Stores.	House Fittings.	Miscellaneous.	Manufactures of Stock.	Land, Tools, &c.	TOTAL BALANCE.		Point of value of stock at present rate on 31st March, 1888 according to total of heading (c) Supplementing to Stock Register.	Amount of sanctioned limits for Reserve Stock.	Percentage of Balance of stock on total outlay of the year on Works and Repairs in each Division.	Value of materials charged to works, but remaining unaccounted for at the end of the year.	STOCK TAKING.		Date for which rates have been examined.	REMARKS.	VALUE OF MATERIALS ADJUSTED IN THE ACCOUNTS OF THE YEAR FOR DEPRECIATION & LOSS OF STOCK.	
											Special Stock.	Reserve Stock.					Date on which stock was last taken.	Authority for the statement.			By increase of Rates.	By charge to works.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karnal Division, Western Jumna Canal ...	Balance on 1st April 1887	267	7,233	582	791	...	128	...	253	...	...	9,254	9,426	13,000	7'14	5,581	31-3-87	Certificate in return.	31-3-87	...	...	...
	1888	395	14,779	482	1,109	247	490	...	1,007	4,509	...	23,018	23,086	39,000	12'21	25,031	31-3-88	Do.	31-3-88	...	...	...
Hansi Division, Western Jumna Canal ...	1887	162	9,834	482	139	218	39	...	641	331	...	11,304	11,962	26,000	16'42	141	31-3-87	Do.	31-3-87	...	...	...
	1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi Division, Western Jumna Canal ...	1887	10	30,215	183	810	37	84	...	653	296	...	32,198	32,703	60,000	13'88	2,604	30-9-86	Certificate in return.	30-9-86	...	...	3
	1888	8	24,278	167	1,171	...	76	...	476	530	...	26,706	28,314	50,000	8'63	6,183	31-3-88	Do.	31-3-88	...	...	...
1st Division, Bari Doab Canal ...	1887	...	28,494	...	...	1	...	...	45	...	...	28,539	28,537	63,250	9'67	1,078	31-3-87	Do.	31-3-87	...	...	396
	1888	...	28,369	...	...	...	...	...	...	...	...	28,369	8,167	45,000	16'97	6,583	31-3-88	Do.	31-3-88	...	...	150
2nd Division, Bari Doab Canal ...	1887	96	6,431	294	36	122	15	...	...	...	...	6,929	6,959	15,000	6'27	2,511	31-3-87	Do.	31-3-87	...	...	...
	1888	96	4,425	225	97	197	...	...	...	...	...	4,940	4,962	15,000	4'66	5,235	31-3-88	Do.	31-3-88	...	...	...
Swat River, Canal Division	1887	583	8,470	721	3,440	931	592	...	554	44	...	14,638	14,635	22,700	16'25	4,490	31-3-87	Do.	31-3-87	...	...	...
	1888	517	8,221	314	2,880	646	465	...	517	46	...	13,560	13,754	21,800	13'01	3,815	31-3-88	Do.	31-3-88	...	...	...
Chenab, Canal Division	1887	961	43,632	622	2,990	2,024	187	1,726	2,361	3,596	...	47,829	49,680	60,000	2'05	11,434	31-3-87	Do.	31-3-87	...	...	...
	1888	1,005	27,373	4,369	1,305	825	187	783	2,627	3,620	...	45,950	48,205	60,000	6'54	13,063	31-3-88	Do.	31-3-88	...	...	...
Lower Sutlej and Chenab Division	1887	11	6,916	2,000	1,223	18	76	...	261	-462	...	6,848	10,013	10,000	4'61	2,668	31-3-87	Do.	31-3-87	...	...	...
	1888	81	2,160	758	1,190	67	70	...	1,705	-76	...	5,960	6,014	11,000	5'02	2,672	31-3-88	Do.	31-3-88	...	...	...
Dera Ghazi Khan Division, Inundation Canals	1887	...	2,348	...	...	...	...	...	...	...	2,348	2,354	Nil.	1'48	1,480	31-3-87	Do.	31-3-87	...	...	...
	1888	...	1,276	...	...	...	...	...	...	...	1,276	1,276	Nil.	0'59	...	31-3-88	Do.	31-3-88	...	...	...
Muzaffargarh, Canals Division	1887	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	No stock.	...	...	...	...	...
	1888	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3rd or Ludhiana Division, Sirhind Canal ...	1887	806	1,85,285	88	8,700	1,303	411	145	740	-40,764	...	1,84,725	1,67,013	2,87,700	28'03	4,614	31-3-87	Certificate in return.	31-3-87	...	...	486
	1888	487	1,81,816	156	6,154	3,471	558	38	1,023	-59,268	...	1,74,355	1,67,583	2,69,700	18'47	3,433	31-3-88	Do.	31-3-88	...	...	...
4th or Ferozepore Division, Sirhind Canal ...	1887	52	31,243	994	5,645	3,466	198	...	174	10,222	...	4,855	42,567	61,000	11'56	9,274	31-3-87	Do.	31-3-87	...	...	...
	1888	17	35,352	371	2,252	1,015	44	...	28	-708	...	38,369	36,668	66,000	8'97	82	31-3-88	Do.	31-3-88	...	...	...
5th or Patiala Division, Sirhind Canal ...	1887	50	84,225	734	1,797	2,246	634	60	388	8,926	...	8,850	42,821	1,00,000	4'56	...	31-3-87	Do.	31-3-87	...	...	6,918
	1888	73	32,244	618	1,858	2,201	278	48	360	3,614	...	30,914	30,913	1,00,000	9'32	...	31-3-88	Do.	31-3-88	...	...	...
Upper Sutlej Division, Inundation Canals ...	1887	6	6,608	...	174	...	34	...	7	-937	...	5,952	5,938	15,000	2'88	542	31-3-87	Remark in return.	31-3-87	...	...	...
	1888	...	6,781	...	778	...	28	...	5	-783	...	5,800	4,940	8,000	6'24	38	31-3-88	Certificate in return.	31-3-88	...	...	...
TOTAL	Balance on 1st April 1887	3,916	4,00,396	6,987	23,751	9,771	2,318	1,931	6,106	-10,059	...	2,248	4,40,768	4,55,534
	1888	3,579	3,30,124	7,270	21,620	8,567	2,225	869	7,688	-49,510	...	1,276	3,40,006	3,44,971

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FORM No. 63B.

PUNJAB IRRIGATION BRANCH.

Statement analyzing the details of Amounts at debit and credit of Stock Purchases and Sales at the end of the year 1887-88.

			DR.				CR.	NET BALANCE.	
			Balance of advances to contractors for stock purchases and Manufactures.	Balance of amount due for stock sold.	Other Items.	Total.	Balance of amount due for stock purchased but not yet paid for.	Dr.	Cr.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karnal Division, Western Jumna Canal ... }	Balance on 1st April	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
Hansi Division, Western Jumna Canal ... }	"	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
Delhi Division, Western Jumna Canal ... }	"	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
1st Division, Bari Doab Canal ... }	"	1887	...	...	...	...	...	...
		1888	...	4	...	4	...	4	
2nd Division, Bari Doab Canal ... }	"	1887	...	...	...	...	14	14
		1888	...	...	...	...	...	...
Swat River Canal Division ... }	"	1887	...	24	...	24	71	47	
		1888	...	61	...	61	25	86	
Chenab Canal Division ... }	"	1887	...	2	...	2	...	2	
		1888	...	...	...	...	6,286	6,286
Lower Sutlej and Chenab, Inundation Canals ... }	"	1887	...	70	...	70	...	282	
		1888	...	...	...	...	279	279
Dera Ghazi Khan Division, Inundation Canals ... }	"	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
Muzaffargarh Canals Division ... }	"	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
3rd or Ludhiana Division, Sirhind Canal ... }	"	1887	6,496	...	...	6,496	2,017	4,479
		1888	2,506	...	...	2,506	813	1,693
4th or Ferozepore Division, Sirhind Canal ... }	"	1887	...	...	...	...	818	318
		1888	816	...	...	816	671	145
5th or Patiala Division, Sirhind Canal ... }	"	1887	2,827	5,939	...	8,766	888	7,878	
		1888	999	1,161	...	2,160	1,147	1,013	
Upper Sutlej Division, Inundation Canals ... }	"	1887	...	...	...	...	...	...
		1888	...	...	...	...	...	...
TOTAL	"	1887	9,323	6,035	...	15,358	3,660	12,359	
		1888	4,321	1,226	...	5,547	9,221	2,801	
Net—Balance on 1st April	"	1887	681	
		1888	11,608	3,674	

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Date	Particulars	Amount
1871
1872
1873
1874
1875
1876
1877
1878
1879
1880

MISCELLANEOUS ADVANCES.

Date	Particulars	Amount
1871
1872
1873
1874
1875
1876
1877
1878
1879
1880

PUNJAB IRRIGATION BRANCH.

Statement analysing the details of amount at debit of Miscellaneous Advances at the end of the year 1887-88.

PARTICULARS.	BALANCE ON 1st APRIL 1888.																Total.	Balance on 1st April 1887.	Remarks (Date of Adjustment).	
	Karnal Division, W. J. Canal.	Honal Division, W. J. Canal.	Delhi Division, W. J. Canal.	Jhelum Canal Survey Party.	1st Division, Bari Doab Canal.	2nd Division, Bari Doab Canal.	Swat River Canal Division.	Chenab Canal Division.	Lower Sutlej and Chenab Inundation Canal Division.	Chiniot Canal Survey Party.	D. G. Khan Division, Indus Inundation Canal.	Muzaffargarh Canals Division.	Ludhiana Division, Sirhind Canal.	Ferozepur Division, Sirhind Canal.	Patiala Division Sirhind Canal.	Upper Sutlej Division, Inundation Canals.				
1.—ADVANCES TO MEMBERS OF THE DEPARTMENT—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Baboo Nava Gopal Sinha, Accountant, 2 Month's pay	284	...	...	...	...	...	...	...	...	...	...	...	...	April 1888.
Baboo Gunga Churn Bhattacharji, 1 Month's pay	150	...	...	...	...	...	...	...	...	...	...	...	...	...
Balance of advance to Mr. Yates in Bombay	333	...	...	...	...	...	...	...	...	...	...	April 1888
Other Items	(a)5	...	(a)80	(c)147	(d)65	(a)20	...	(a)20	(b)50	(b)30	70	(b)50	...	...	...	...	(a)April, (b)May. (c)April 60, May 61. (d)April 11, May 11, June 11.
Total 1	5	...	80	147	499	353	...	20	50	30	70	50	1,304	1,727	...	...
2.—ADVANCES TO WORK PEOPLE—	6
Other Items
3.—ADVANCE TO CHIEF & SUPERINTENDING ENGINEER—
Nil.
4.—MISCELLANEOUS DUE TO DEFERRED ADJUSTMENTS, &C.—	1	...	1	...	4	4	1	1	2	...	...	...	1	1	1	...	...	...	...	...
Value of Service books ...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	137	...	...	...	...
" of Earth-work chits
Paid to Hospital Assistant and Compounder	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	June 1888.
Excess expenditure by Bir Singh, Sub-overseer	132	...	...	...	...	...	...	...	...	...	...	...	...	April 1888.
Salary of a Cook and Sweeper	10	...	...	...	...	...	...	...	...	...	...	...	...	...
Excess refund of Income tax to a Sub-overseer	1	...	...	...	...	...	...	...	...	...	...	...	June 1888.
Purchase of shouldaries prior to sanction	174	...	...	...	...	...	...	...	...	...	...	...	...
Paid to a Khalasi prior to audit	2	...	...	...	...	...	...	...	...	...	...	...	...
" Sower prior to audit	20	...	...	...	...	...	...	...	...	...	...	...	May 1888.
Amount lost by Kotai. Sower	109	...	...	...	...	...	...	...	...	...	...	April 10, May 10, June 10.
" disallowed from pay of a Sub-overseer	15	...	...	...	...	...	...	...	...	April 1888.

(8)

PUNJAB IRRIGATION BRANCH.

Statement analysing the details of the amount at credit of Deposits at the end of the year 1887-88.

PARTICULARS.	BALANCE ON 1st APRIL 1888.																Total.	Balance on 1st April 1887.	REMARKS.
	Karnal Division, W. J. Canal.	Hansi Division W. J. Canal.	Dehli Division, W. J. Canal.	Jhelum Canal Survey Party.	First Division, Bari Doab Canal.	Second Division, Bari Doab Canal.	Swat River, Canal Division.	Chenab Canal Division.	Lower Sutlej & Chenab Inundation Canals Division.	Chiniot Canal Survey Party.	Dera Ghazi Khan Division, Indus Inundation Canals.	Muzaffargarh Canals Division.	Upper Sutlej Division, Inundation Canals.	Ludhiana Division, Sirhind Canal.	Ferozepore Division, Sirhind Canal.	Patiala Division, Sirhind Canal.			
1. DEPOSITS OF SUBORDINATES, &c.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Other Items ...	702	...	1,017	...	646	512	342	1,638	665	50	167	90	927	414	748	789	8,707	13,580	
2. DEPOSITS OF CONTRACTORS.																			
Other Items ...	...	...	...	...	36,376	24,600	932	...	...	...	120	...	...	7,804	6,968	6,813	83,703	67,502
3. CONTRIBUTIONS FOR WORKS TO BE DONE.																			
Zar-i-nagah realized by Civil Department ...	...	...	...	...	...	...	...	...	47,294	...	...	40,643	...	...	...	...	...	...
Probable outlay on keeping Madhopur Station in sanitary condition ...	...	...	...	...	11	...	...	...	...	...	...	...	...	...	...	...	...	...
Ghulam Hussan of Mehlanwala ...	...	...	...	...	...	49	...	...	...	...	...	...	...	...	...	...	...	...
Kalu for a wooden bridge ...	...	...	...	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...
Remetalling Patiala and Nabha Road (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	874	...	...
Constructing Foot Bridges on Feeder Line (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,127	...	...
Constructing Foot Bridges Ghanawal (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,116	...	...
Constructing Flour Mills Theri (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,903	...	...
Constructing a Bund for Defence Works (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32,881	...	...
Repairs to Patiala and Nabha Road (Patiala Territory) ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	170	...	...
Total 3 ...	...	...	...	...	11	59	...	...	47,294	...	...	40,643	...	...	...	42,071	1,30,078	1,41,871

4. MISCELLANEOUS.

Double recovery from a Contractor on account of advance	14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Recovery from Beldars on account of uniform	64	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Excess recovery of Income tax from officials	...	...	...	...	1	...	...	...	3	...	...	...	...	...	...	...	...	...
Security from Zemindars against anticipated damage	...	...	...	...	50	...	...	...	...	...	...	...	...	...	...	...	...	...
Recovered from a gauge writer for erecting hut	...	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...
Pay of Burkundazes for October, and part of August 1887	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	...	...	...
Amount placed in deposit on account of Contractors disputing to receive payment under Code XIII-67	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Egerton Woollen Mill Company for private workshop Jobs	...	...	...	...	...	...	...	...	...	1,229	...	...	...	...	...	...	...	...
Doulat Ram, Assistant Surgeon do.	...	...	...	...	...	...	...	...	...	...	...	...	50	...	...	...	...	...
Mr. Higham, Superintending Engineer do.	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...
Excess payment by Mr. Morley, for private work	...	...	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...
Ranjit Singh, price of a copy of Public Works Code	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...
Excess recovery of value of uniforms from a Chupprassie and Burkundaz	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	...	...
Recovery by Deputy Collector for payment to complainant as compensation	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...
										3	...	...	...	...	...	...	...	...
Total 4	78	...	...	55	...	...	18	...	...	1,232	...	...	73	7	2	1,465	2,525	
Total as per final Provincial Account Current	780	1,017	37,088	25,261	1,274	1,656	47,959	50	1,519	40,733	927	8,201	7,723	49,675	2,23,953	2,25,478		
5. DEPOSITS IN SAVINGS BANKS OR IN GOVERNMENT SECURITIES UNDRAWN OR IN CUSTODY AT END OF YEAR	2,200	1,100	1,550	2,600	650	2,250	1,600	...	1,700	700	1,600	3,250	2,650	2,250	24,100	17,050		
GRAND TOTAL	2,980	2,117	38,638	27,861	1,924	3,906	49,559	50	3,219	41,433	2,527	11,541	10,373	51,925	2,48,053	2,42,528		

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

FORM No. 63 H.

PUNJAB IRRIGATION BRANCH.

Statement analysing the details of Tuvavi works at end of the year 1887-88.

DIVISIONS.	Balance on 1st	Receipts during	Adjustments	Balance on 1st	REMARKS.
	April 1887.	the year.	during the year.	April 1888.	
	Rs.	Rs.	Rs.	Rs.	
Karnal Division, W. J. Canal ...	-142	1,704	1,519	-327	Constructing Culverts, water-courses, syphons, Kuliabas, &c.
Hansi ditto, ditto ...	-603	2,076	2,679	...	
Delhi ditto, ditto ...	-129	6,927	6,187	-869	
1st Division, Bari Doab Canal ...	-185	899	1,043	-41	
2nd ditto ditto ...	440	2,671	1,642	-589	
Swat River Canal Division ...	-60	2,241	1,280	-1,021	
Chenab Canal Division ..	...	...	...	...
Lower Sutlej and Chenab Inundation Canals Division ...	525	6,190	8,074	2,409	
Indus Inundation Canals Division ...	1,272,	622	571	1,221	
Muzaffargarh Canals ditto ..	...	409	165	-244
3rd or Ludhiana Division, Sirhind Canals...	...	...	...	...
4th or Ferozepore ditto ditto ...	...	329	175	-154
5th or Patiala ditto ditto ...	...	...	...	...
Upper Sutlej Division, Inundation Canals...	...	16	16	...	
Total ...	1,118	24,084	23,351	385	

Note.—Minus indicate credit balances.
Plus do. Debit do.

FORM No. 63 K.

PUNJAB IRRIGATION BRANCH.

Statement of payments made by the Secretary of State treated in the Home Accounts as final charges, compared with the credits afforded in the Indian Accounts and through the Account Expenditure in England during the year 1887-88.

PAYMENTS BY THE SECRETARY OF STATE.					CREDITS IN THE PUBLIC WORKS DEPARTMENT.		
Month.	Amounts.				Month.	Amount.	Remarks.
	English currency.		Indian currency.				
	£	s d.	Rs.	A. P.			
48.—Capital Expenditure on Irrigation works not charged against Revenue.							
October and November 1887.	86	7 9	863	14 0	January 1888	...	863 14 0
January 1888	0	10 0	5	0 0	March 1888	...	5 0 0
Total	...	...	868	14 0	Total	...	868 14 0
43.—Minor Works and Navigation.							
February 1888	22	9 3	224	10 0	March, Supplementary	...	224 10 0
Total	109	7 0	1,093	8 0	Total	...	1,093 8 0

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

PUNJAB IRRIGATION BRANCH.

FORM No. 63L.

Statement of irregular Expenditure remaining unremedied at the close of the year 1887-88.

CAPITAL ACCOUNT.

Circles and Divisions.	IRREGULAR EXPENDITURE									
	On 1st April 1887.					On 31st March 1888.				
	No. Estimate.		Excess over Estimate.			No. Estimate.		Excess over Estimate.		
	No. of works.	Amount.	No. of works.	Amount of Estimate.	Excess.	No. of works.	Amount.	No. of works.	Amount of Estimate.	Excess.
	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	
Western Jumna Canal Circle— Delhi Division ... ..	...	...	2	36,541	6,226	...	...	1	6,019	505
Total ... ..	...	...	2	36,541	6,226	...	...	1	6,019	505
Bari Doab Circle— Swat River Canal Division ... ..	...	...	1	9,137	467	...	...	...	...	...
Chenab Canal Division ... ..	...	...	3	17,562	1,379	1	637	2	7,469	2,159
Total ... ..	...	...	4	26,699	1,846	1	637	2	7,469	2,159
Derajat Circle— Lower Sutlej and Chenab Canal Divisions ... ..	...	...	...	...	...	...	...	1	30,831	3,392
Total ... ..	...	...	...	...	...	...	...	1	30,831	3,392
Sirhind Canal Circle— 3rd or Ludhiana Division, Sirhind Canal ... ..	...	...	...	...	...	...	...	1	37,727	1,206
4th or Ferozepore, ditto	1	208	4	1,32,469	11,307	...	...	...	...	...
5th or Patiala, ditto	1	220	6	57,488	6,616	...	...	...	...	...
Upper Sutlej Division, Inundation Canals ... ..	...	...	...	...	...	1	265	...	...	...
Total	2	428	10	1,89,957	17,923	1	265	1	37,727	1,206
GRAND TOTAL	2	428	16	253,197	25,995	2	902	5	82,046	7,262
Items since remedied	1	208	9	107,690	11,843	2	902	4	79,392	5,849
NET	1	220	7	1,45,507	14,152	...	...	1	2,654	1,413

REVENUE ACCOUNT.

Western Jumna Canal Circle— Karnal Division ... ..	...	...	1	2,661	841	...	...	4	6,385	1,587
Total ... ..	...	...	1	2,661	841	...	...	4	6,385	1,587
Bari Doab Circle— 1st Division, Bari Doab Canal ... ..	...	...	...	...	...	...	...	1	2,112	627
2nd ditto, ditto ... ..	...	...	...	...	...	2	1,794	1	1,656	524
Swat River Canal Division ... ..	...	...	...	...	...	...	...	1	2,327	418
Chenab Canal Division ... ..	...	...	...	...	...	...	...	1	18,261	4,000
Total ... ..	...	...	...	...	...	2	1,794	4	24,356	5,569
Derajat Circle— Lower Sutlej and Chenab Division	4	3,666	...	...	...	1	966	1	1,218	202
Total	4	3,666	...	...	...	1	966	1	1,218	202
Sirhind Canal Circle— 4th or Ferozepore Division, Sirhind Canal ... ..	...	...	6	29,874	2,105	...	...	...	...	...
5th or Patiala do., do. ... ..	...	...	...	...	...	1	593	1	7,291	900
Total ... ..	...	...	6	29,874	2,105	1	593	1	7,291	900
GRAND TOTAL	4	3,666	7	32,535	2,946	4	3,353	10	39,250	8,258
Items since remedied	3	1,846	6	29,874	2,105	3	2,760	9	36,575	7,816
NET	1	1,820	1	2,661	841	1	593	1	2,675	442

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Detail of balances of the chief items under Sub-heads of "Stock" amounting to Rs. 50,000 and upwards.

Division.	Sub-head.	Description.	Quantity	Rate.		Cost.	Amount.		
				Rs.	A. P.	Rs.	Rs.		
Ludhiana Division, Sirhind Canal.	Building materials.	1st Sub-division.							
		Boulders	6,85,293	5	8	0	37,691		
		Concrete metal	10,418	5	0	0	521		
		Surkhi	65,605	10	0	0	656		
		1st class bricks Rampore	3,43,165	11	0	0	3,775		
		Kunkar Lime c. ft.	42,147	26	0	0	1,096		
		Kolabas 6" No.	18,649	0	6	0	6,993		
		Bricks 2nd Class	75,300	9	0	0	678		
		Boulders 2nd Class	45,596	3	0	0	1,368		
		Concrete Blocks 5 x 5 x 2	27	9	0	0	243		
		Brick bats	12,900	4	12	0	612		
		Nalagurh stones	9,88,974	8	0	0	79,118		
		Block kunkar	80,875	6	8	0	5,257		
		Spawls	2,16,800	4	4	0	9,214		
		Items under Rs. 200 each ... ..	...	...	...	...	82		
								1,47,304	
				Gain on lime and surkhi manufactures ... ..	...	...	...	1,006	
						Total			1,46,298
				2nd Sub-division.					
				1st class bricks	2,23,400	11	0	0	2,457
				2nd ditto	81,900	9	0	0	737
				3rd ditto	1,17,750	6	0	0	706
				Kolabas	1,144	0	7	0	501
				Lime	1,390	30	0	0	417
				Concrete Blocks	1,500	0	10	0	938
				Items under Rs. 200 each ... ..	...	...	...	628	
									6,384
				Deduct Previous gain ... ..	...	...	...	958	
						Total			5,426
				3rd Sub-division.					
				1st class Bricks	3,500	11	0	0	385
				2nd ditto	1,03,400	9	0	0	931
				3rd ditto	36,100	6	0	0	216
				Pucca Bats	11,038	5	0	0	552
				Kolabas	2,874	0	5	0	898
				Items under Rs. 200 each ... ..	...	...	...	435	
						Total			3,417
				Gain on lime and surkhi manufactures ... ..	...	...	...	563	
									2,854
				4th Sub-division					
				1st class, Bricks	52,700	11	0	0	580
				2nd ditto	3,08,800	9	0	0	2,779
				3rd ditto	3,04,200	6	0	0	1,825
				Surkhi	1,646	13	0	0	214
		Kolabas	3,999	0	6	0	1,500		
		Items under Rs. 200 each ... ..	...	...	...	97			
							6,995		
		Deduct previous gain ... ..	...	6,187	5	11			
		Gain on lime and surkhi manufactured during current half-year ... ..	...	569	14	0			
						8,757	238		
				GRAND TOTAL			1,54,816		

PUNJAB IRRIGATION BRANCH.

Form No. 41 B.

Consolidated Statement of sums outstanding in the Stock Purchase and sales account on 1st April 1888 amounting to over Rs. 500 in each case.

Divisions.	Name of Contractors.	Date from which out standing.	Amount.		Remarks.
			Dr.	Cr.	
			Rs.	Rs.	
Chenab Canal Division ...	Hira Nand ...	March 1888		1,732	
	Dewan Chand ...	Do.		873	
	Hakam Deen ...	Do.		567	
	Hakim Shah ...	Do.		557	
	Sharaf Din ...	Do.		1,289	
Ind. or Ludhiana Division, Sikind Canal ...	Sital ...	Do.		523	
Sik. or Patiala Division 40.	Ragnath ...	May 1887 ...		580	
	Kala Dass ...	March 1888	800		
	Resident Engineer, Patiala ...	July 1887 and February 1888	768		

Lamin:

The 6th August 1888.

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