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PUBLIC WORKS DEPARTMENT, PUNJAB,
GENERAL BRANCH.

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REPORT
ON THE
SUSPENSE BALANCES
FOR THE YEAR
1888-89.

W. Ball & Co., Govt Printers, Lahore.

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PUBLIC WORKS DEPARTMENT, PUNJAB.

GENERAL BRANCH.

NOTE

ON THE

SUSPENSE BALANCES

FOR THE YEAR

1888-89.

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DEPARTMENT OF THE ARMY
GENERAL ORDER

NOTICE

BY THE
ADJUTANT GENERAL

FOR THE
ADJUTANT GENERAL
OFFICE
WASHINGTON, D. C.

1. The Adjutant General's Office is pleased to announce the opening of the following positions for qualified candidates:

2. The positions are located at the following locations:

3. The positions are classified as follows:

4. The positions are open until the following date:

5. The positions are open to the following categories of candidates:

6. The positions are open to the following grades:

7. The positions are open to the following areas of interest:

8. The positions are open to the following areas of interest:

9. The positions are open to the following areas of interest:

10. The positions are open to the following areas of interest:

Public Works Department, Punjab,

GENERAL BRANCH.

Note by the Examiner, Public Works Accounts, Punjab, on the Suspense Balances for the year 1888-89.

1. The balances of the various Suspense Accounts of the General Branch for the years 1887-88, 1888-89, are contrasted in the following statement:—

	PROVINCIAL.				IMPERIAL.			
	Dr. Balances.		Cr. Balances.		Dr. Balances.		Cr. Balances.	
	On 31st March 1889.	On 31st March 1888.	On 31st March 1889.	On 31st March 1888.	On 31st March 1889.	On 31st March 1888.	On 31st March 1889.	On 31st March 1888.
<i>Suspense Accounts affecting the Budget Grant.</i>								
Stock Purchases and Sales	268	312	2,842	...	186	6 216*	653	165*
Stock	96,918	59,348	...	...	83,497	33,884 1,32,508*	...	...
Miscellaneous Advances	10,403	17,973	...	...	1,003	1,994 847*	...	...
London Invoices	...	...	...	...	1,181	...	...	60*
Total	1,07,589	77,633	2,842	...	...	...	...	...
Net increase and decrease during the year.	27,114		84,076					
<i>Suspense Accounts not affecting Grants—Deposits.</i>	...	...	1,37,078	1,40,575	...	...	...	...

* Balances of Simla Imperial Division brought forward, vide Accountant-General, Public Works Department's No. 542, dated 13th June 1889.

2. *Stock Purchases and Sales.*—The transactions of the year result in net credit balance of Rs. 2,574 under Provincial, and Rs. 467 under Imperial. With the exception of the items noted in Form No. 63N., all the other items are petty and under Rs. 500.

3. *Stock.*—The increase of Stock during the year, both under Provincial and Imperial, is due to balance of Simla Imperial Division having been added to the Stock in this Province under the orders conveyed in Accountant-General, Public Works Department's No. 542, dated 13th June 1889.

4. With the exception of Jullundur and Simla Divisions, the Stock Balances of all the Provincial Divisions are within the limit sanctioned for Reserve Stock.

5. In the Jullundur Division the excess is due to Sal and Teak wood purchased in connection with the Chaki Bridge, and the reserve limit has since been temporarily increased from Rs. 7,000 to Rs. 9,700, by the Local Government.

6. The increase in the Simla Division is due to transfer of Stock Balance of Simla Imperial Division.

7. In the Imperial Divisions, the Stock Balances are within the limit sanctioned for Reserve Stock, except Simla Division, which shows no limit, as the balance of Simla Imperial Division was taken over and no limit was quoted.

8. The item of Special Stock is held on the books of the Lahore Division alone.

9. The materials at site of works chargeable to Provincial Funds show a decrease of Rs. 23,223.

10. Stock, both Imperial and Provincial, was verified during the year, and the rates are reported to compare favorably with those prevailing in the open market.

11. The priced Registers of Articles in hand were duly agreed at the end of September 1888 and March 1889.

12. The materials at site of works chargeable to Imperial amount to Rs. 1,00,078 during the year, as compared with Rs. 86,915 in the previous year.

13. The materials at site of both Imperial and Provincial Works have been counted and found correct, and are reported to represent fair market value.

14. A sum of Rs. 225 was charged to Provincial Works during the year, under the orders of the Superintending Engineers, on account of depreciation and loss of Stock.

15. *Miscellaneous Advances*.—The outstandings on account of Miscellaneous advances are made up as follows:—

	Provincial.		Imperial.	
	Rs.		Rs.	
1. Advances to members of the Department	1,324		58	
2. Advances to Chief and Superintending Engineers	725		...	
3. Advances to work people ... ..	...		28	
4. Miscellaneous due to deferred adjustments	8,354		917	
Total	10,403		1,003	

16. *Provincial*.—The Advances to members of the Department are covered by sanctions and are in course of recovery.

There has been decrease of Rs. 2,431 during the year under this head.

17. The Advances to Chief and Superintending Engineers represent the sums advanced on account of Travelling Allowances and Contingent Charges.

18. The sum of Rs. 8,354, shown under 4. *Miscellaneous*, is Rs. 5,414 less than what was shown under the same head last year, and is classified as follows:—

	Provincial.		Imperial.	
	Rs.		Rs.	
(a). Stamped agreement forms and service books	1,304		168	
(b). Printing charges	1,218		...	
(c). House Taxes	2,140		...	
(d). Difference between average and actual rate of exchange on Stores.	1,141		...	
(e). Payments into Treasury by Civil Officers not responded to in Civil Exchange Accounts.	779		...	
(f). Expenditure on Steamer <i>Beas</i> ... ..	...		675	
(g). Compensation for land	475		...	
(h). Paid prior to Audit	433		...	
(i). Sundries	864		74	
	8,354		917	

- (a). Calls for no remarks.
- (b). This was placed in Miscellaneous Advances for want of Audit, and has since been adjusted.
- (c). Out of this sum Rs. 1,783 is under dispute, and will probably be refunded by the Municipality, the remainder, Rs. 357, will be recovered from the tenants during 1889-90.
- (d). The incidence of the charge is not at present known, but it is expected that the necessary adjustment will be made during 1889-90.
- (e). The Civil Accountant-General insisted upon withdrawing the debits raised by this Department for want of credits in Treasury Accounts.
- (f). A reference has been made about this item to the Local Government, and on receipt of orders the necessary adjustment will be made.
- (g). This is under correspondence, and will probably be written back by Civil Department.
- (h). The whole of this amount has since been adjusted.
- (i). Represents petty items which call for no remark.

19. *Contractors' Ledger.*—This Account shows Rs. 10,392 due to Contractors and Rs. 913 due from Contractors, under Provincial, as compared with Rs. 9,699 due to, and Rs. 489 due from Contractors in the previous year.

20. The sum of Rs. 913 due from Contractors represents over-payments and value of Stock supplied to Contractors but not deducted from their bills; out of this sum Rs. 465 has since been adjusted.

21. Under *Imperial* the amounts due to and from Contractors are Rs. 5,051, and *nil*, respectively, as compared with Rs. 9,216 and Rs. 100, in the previous year.

22. *London Invoices.*—The balance at debit of this head, *viz.*, Rs. 1,181, represents amount for which Invoices have not yet been received.

23. *Deposits.*—The balance of Rs. 1,37,078, as compared with (Rs. 1,40,575, + balance of Simla Imperial Division Rs. 978) Rs. 1,41,553 of the previous year, shows a decrease of Rs. 4,475 during the year.

24. This balance is chiefly composed of the following items of contribution for works :—

	Rs.
Unspent balance of contribution for Town Hall, Simla . . .	2,080
„ for Suspension Bridge over the Sutlej at Bilaspur . . .	8,243
„ for Drainage Scheme, Jullundur	24,801
„ „ Gujranwala	4,951
„ for Peshawar City Water-works	49,536
„ for Aitchison College	31,677
„ for Lady Aitchison Hospital for Women	1,761

25. *Deposits in Savings Bank and in Government Securities undrawn or in custody at the end of the year 1888-89*, Rs. 22,485.—The Securities are all in cash and in the Post Office Savings Bank with the exception of Rs. 500, which represents the security of Buldeo Singh, Cashier, attached to the Amballa Provincial Division, held in deposit by the Comptroller-General.

26. *Cash balance in hands of Civil Officers at the close of the year.*—The Cash balance in the hands of Civil Officers is Rs. 4,482, as compared with Rs. 2,652, at the close of the previous year, and Rs. 4,299, at the end of 1886-87.

27. Statements 63 E. H. I. M., being blank, are not submitted.

LAHORE,
The 8th August 1889.

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

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

I certify that the following Suspense Accounts of the General Branch for the year 1888-89 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. London Invoices.

}
For Imperial and
Provincial Services.

LABORE,
The 8th August 1889.

}
E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

*Certificate prescribed in Accountant-General, Public Works Department's
Circular No. 7 of 1889.*

I hereby certify that the sum of Rs. 29,563-2-10, shewn in the final Account Current of the General Branch, for the year 1888-89, as the cash balance of the branch on the 31st March 1889, is the sum of the cash balances (including imprests) of Disbursing Officers, as verified from their Cash Balance Statements.

LAHORE,
The 8th August 1889.

}

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

RECEIVED

PUNJAB PROVINCE.

Statement analysing the details of the amounts at debit of Stock and the value of Materials at site of works, and showing the dates and result of stock-taking at the end of the year 1888-89, compared with the corresponding amounts at commencement of the year.

DIVISION.	Sub-heads.										Total.		Total value of stock at present rates on 31st March 1889, according to total of heading (c) of supplement to Stock Register	Amount of sanctioned limit of Reserve Stock.	Percentage of balance of stock on total outlay of year of works and Repairs in each Division.	Value of materials charged to works, but remaining unexpended at end of year.	Stock-taking.		REMARKS.	Value of materials adjusted in Accounts for the year for depreciation or loss of stock.	
	Small Stores.	Building materials.	Timber.	Metal.	Fuel.	Painters' Stores.	House fittings.	Miscellaneous.	Manufacture of stock.	Land kilns, &c.	Special Stock.	Reserve Stock.					Date on which stock was last taken.	Authority for the Statement.		Date for which rates have been examined.	By increase of rates.	By charge to works.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				Rs.		
PROVINCIAL.																					
Peshawar. Balance on 1st April	1888	368	533	1,059	6,108	...	356	15	895	...	...	9,334	9,336	10,800	3.1	43,415			
	1889	344	610	721	5,905	...	429	122	488	256	...	8,875	8,879	10,800	3.0	16,076	March & Apr. 1889.				
Rawalpindi do.	1888	4,431	2,297	...	918	...	187	...	723	...	...	8,556	8,533	15,000	2.0	6,128			
	1889	4,377	1,793	67	876	...	141	...	586	...	...	7,840	7,837	15,000	2.2	11,558	April & May 1889.		
Amballa do.	1888	21	886	2,465	3,282	...	255	151	664	...	...	7,724	7,719	9,000	2.1	3,756			
	1889	...	466	3,793	3,905	...	203	126	436	...	...	8,929	8,951	9,000	1.8	21,844	March, & Apr. 1889.		105
Jullundur do.	1888	471	394	514	2,733	...	130	62	322	...	...	4,626	4,655	7,000	1.4	9,572			
	1889	336	409	3,592	5,386	...	196	18	254	...	...	10,281	11,009	7,000	5.2	8,739	Do.		
Simla do.	1888	...	882	...	1,080	...	185	166	232	...	...	3,145	4,070	8,000	2.8	...			
	1889	2,488	14,693	1,751	3,013	9,117	1,436	442	3,369	462	...	37,371	33,060	33,000	6.8	809	Match Apr. & May 1889.				
Dera Ismail Khan do.	1888	87	...	...	1,534	...	89	...	120	...	...	1,830	1,711	3,000	1.4	1,772			
	1889	90	14	...	570	...	82	...	...	...	...	756	738	3,000	0.6	2,408	April 1889.		120
Lahore do.	1888	355	3,770	866	9,760	293	386	5,966	487	1,281	969	7,226	16,907	24,665	17,000	7.3	54,253				
	1889	325	5,861	1,087	6,271	293	234	5,963	30	1,797	1,005	7,009	15,857	17,000	6.8	33,639					

Total Balance on 1st April.	1888	5,733	8,782	4,904	25,015	293	1,588	6,360	3,443	1,281	969	7,226	52,122	60,880	99,800	...	1,18,890
	1889	7,930	23,930	11,011	25,526	9,410	2,721	6,671	5,163	2,515	1,005	7,009	89,909	...	94,800	...	95,670
IMPERIAL.																	
Banna. Balance on 1st April.	1888	190	54	666	526	...	97	14	175	...	...	...	1,722	2,044	7,000	-3	42,420
	1889	159	577	19	358	...	84	49	200	...	...	...	1,446	1,784	7,000	-2	25,560
Kohat do.	1888	5,349	2,284	4,664	1,260	130	328	866	577	...	...	...	15,358	15,288	19,400	3-4	37,620
	1889	2,659	1,445	3,791	1,296	288	174	681	757	...	...	...	11,091	...	19,400	2-5	65,210
Simla do.	1888	13,813	18,638	45,413	20,954	1,605	9,638	2,933	7,704	...	11,850	...	*1,32,568	...	...	...	...
	1889	9,177	3,685	19,031	7,035	90	5,345	2,134	1,743	...	15,814	...	64,054	64,476	...	11-7	800
D. G. Khan do.	1888	930	811	4,074	2,821	...	570	128	3,744	3,726	...	...	16,804	21,036	19,500	3-5	6,864
	1889	900	411	2,262	2,079	110	188	...	956	...	...	...	6,906	6,753	19,500	2-9	8,486
Total Balance on 1st April.	1888	20,182	21,787	54,817	25,561	1,735	10,653	3,941	12,200	3,726	11,850	...	166,452	38,368	45,900	...	86,915
	1889	12,895	6,118	25,103	10,768	488	5,191	2,864	3,656	...	15,814	...	83,497	...	45,900	...	1,00,078
GRAND TOTAL	1888	25,915	30,549	59,721	51,576	2,028	12,241	10,301	15,643	5,007	12,819	7,226	2,18,574	99,157	1,15,700	...	2,05,811
	1889	20,855	30,054	36,114	37,294	9,898	8,512	9,535	8,819	2,515	16,819	7,009	1,73,406	...	1,10,700	...	...

Certificates on the Returns.

March 1889.

* Balance of Simla Imperial Division brought forward here, vide Accountant-General's No 512 G., dated 13th June 1889.

(7)

LAHORE :

The 8th August 1889.

E. A. DENNYS,

Offg. Examiner, P. W. Accounts, Punjab.

P. W. D. FORM No. 63B.

PUNJAB PROVINCE.

Statement analysing the details of amount at Credit of Stock Purchases and Sales at the close of the year 1888-89.

DIVISION.	Dr.								Cr.		NET BALANCE.			
	Balance of advance to Contractor for Stock purchased and manufacture for.		Balance of advance due for Stock sales.		Other items.		Total.		Balance of amount for Stock purchases, but not yet paid for.		Dr.		Cr.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
PROVINCIAL.														
Umballa, Balance on 1st April	1888	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889	...	...	...	...	...	...	...	...	...	...	...	...	...
Simla do.	1888	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889	...	...	...	267	8 5	267	8 5	1,655	8 2	267	8 5	1,655	8 2
Jullundur do.	1888	...	...	...	...	...	...	...	1,026	0 0	...	...	1,026	0 0
	1889	...	...	...	...	...	...	...	1,035	0 0	...	...	1,035	0 0
Lahore do.	1888	...	...	...	1,330	15 1	1,330	15 1	...	...	1,330	15 1	...	...
	1889	...	...	...	...	...	...	...	131	5 4	...	...	131	5 4
Rawalpindi do.	1888	...	...	1	12 0	...	...	1	12 0	...	...	1	12 0	...
	1889	...	...	...	...	...	...	...	20	0 0	...	...	20	0 0
D. I. Khan do.	1888	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889	...	...	...	...	...	...	...	...	...	...	...	...	...
Peshawar do.	1888	...	...	5	1 8	...	...	5	1 8	...	...	5	1 8	...
	1889	...	...	...	...	...	...	...	...	...	...	...	...	...
Total do.	1888	...	...	6	13 8	1,330	15 1	1,337	12 9	1,026	0 0	1,337	12 9	1,026
	1889	...	...	...	267	8 5	267	8 5	2,841	13 6	227	8 5	2,841	13 6
Net do.	1888	...	...	...	...	...	...	...	...	...	311	12 9	...	...
	1889	...	...	...	...	...	...	...	...	...	...	...	2,574	5 1
IMPERIAL.														
Kohat Balance on 1st April	1888	...	...	5	11 2	...	...	5	11 2	...	...	5	11 2	...
	1889	...	...	...	186	0 4	186	0 4	614	10 10	186	0 4	614	10 10
Bannu do.	1888	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889	...	...	...	...	...	...	...	...	...	...	...	...	...
Simla do.	1888	...	...	...	216	0 10	216	0 10	165	2 2	216	0 10	*165	2 2
D. G. Khan do.	1888	...	...	...	...	...	...	...	...	...	...	...	...	...
	1889	...	...	...	...	...	...	...	38	8 0	...	...	38	8 0
Total do.	1888	...	...	5	11 2	216	0 10	221	12 0	165	2 2	221	12 0	165
	1889	...	...	...	186	0 4	186	0 4	653	2 10	186	0 4	653	2 10
Net do.	1888	...	...	...	...	...	...	...	...	...	56	9 10	...	...
	1889	...	...	...	...	...	...	...	...	...	...	...	467	2 6

* Balance of Simla Imperial Division brought forward, vide A. G. No. 542, dated 13th June 1889.

LAHORE : }
The 8th August 1889. }E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Panjab.

PUNJAB PROVINCE.

Statement analysing the details of amounts at debit of Miscellaneous Advances at the end of the year 1888-89.—continued.

PARTICULARS.	BALANCE ON 1ST APRIL 1889.																Balance on 1st April 1888.																				
	Umballa.		Simla.		Jullundur.		Lahore.		Rawalpindi.		Peshawar.		Dera Ismail Khan.		Dera Ghazi Khan.				Kohat.		Bannu.		Examiner's auxiliary.		Total.												
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.											
Brought forward ...	...	...	...	...	...	...	...	856	11	3	300	12	6	150	0	0	16	10	8	...	...	...	...	...	1,324	2	5	3,765	4	11				
PROVINCIAL.—concluded.																																					
(2). Advances to work people.																																					
(3). Advances to Chief and Superintending Engineers.																																					
E. E. Oliver, Esqr., Officiating Superintending Engineer, Travelling Allowance ...	150	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	150	0	0	
Advance for office contingencies of Simla Branch Office ...	...	...	...	...	...	...	...	1	2	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	0
Secretary, Public Works Department, for Travelling allowance ...	...	...	...	...	...	...	...	274	1	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	274	1	9
Advance for defraying contingent charges of Secretary's Office, P. W. Department	300	0	0	300	0	0		
Total ...	150	0	0	575	3	9	725	3	9	450	0	0
(4) Advances due to deferred adjustment, &c., as per separate Statement ...	591	10	0	3,733	8	11	185	2	5	1,788	10	9	527	11	1	201	5	0	18	0	0	...	...	...	...	1,307	7	10	8,353	8	0	13,767	11	6
GRAND TOTAL PROVINCIAL ...	741	10	0	3,733	8	11	185	2	5	3,220	9	9	828	7	7	351	5	0	34	10	8	...	...	...	...	1,307	7	10	10,402	14	2	17,973	0	5

IMPERIAL.														
(1.) Advances to Members of the Department.														
Other Items											13 5 4	4 8 0	40 0 0	57 13 4
Total											13 5 4	4 8 0	40 0 0	57 13 4
(2.) Advances to work people.												28 7 0		28 7 0
(3.) Advances to Chief and Superintending Engineers														
(4.) Miscellaneous due to deferred adjustments, &c. as per separate Statement											786 4 11	79 7 3	51 4 1	917 0 3
GRAND TOTAL IMPERIAL											799 10 3	112 6 3	91 4 1	1,033 7
GRAND TOTAL IMPERIAL AND PROVINCIAL.	74	10 0	3,733 8 11	185 2 5	3,220 9 9	828 7 7	351 5 0	34 10 8	799 10 3	112 6 3	91 4 1	1,307 7 10	11,403 2 9	20,813 12 11
PROVINCIAL.														
Balances due to Contractors, &c.	3,010	3 3		473 0 0	216 0 0	1,003 0 0	4,999 11 9	690 0 0					10,301 15 0	9,698 8 7
Advances to Contractors, &c.	427	6 6	300 5 3	19 9 9			165 5 5						912 10 11	489 4 10
IMPERIAL.														
Balances due to Contractors, &c.									1,066 5 1	1,962 7 1	2,022 0 0		5,050 12 2	9,215 14 7
Advances to Contractors, &c.										0 1 0			0 1 0	100 0 0
TOTAL PROVINCIAL AND IMPERIAL														
{ Due to ...	3,010	3 3		473 0 0	216 0 0	1,003 0 0	4,999 11 9	690 0 0	1,066 5 1	1,962 7 1	2,022 0 0		15,442 11 2	18,914 7 2
{ .. from	427	6 6	300 5 3	19 9 9			165 5 5			0 1 0			912 11 11	589 4 10

(11)

LAHORE:
The 8th August 1889.

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

Statement showing Miscellaneous Items due to deferred adjustment for the year 1888-89.

PARTICULARS.	BALANCE ON 1ST APRIL 1889 BY DIVISIONS.												REMARKS.	
	Umballa.	Simla.	Jullundur.	Lahore.	Rawalpindi.	Peshawar.	Dera Ismail Khan.	Dera Ghazi Khan.	Bannu.	Kohat.	Examiner's auxiliary.	Total.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
PROVINCIAL.														
Value of stamped agreement forms ...	316 0 9	12 0 0	58 0 0	28 0 0	204 12 0	1 0 0	18 0 0					525 0 0	1,301 12 9	
Expenditure incurred in making coffins ...	29 14 0		114 7 2										144 5 2	
Expenditure incurred on Delhi Water Supply	228 3 3												228 3 3	
Value of Mathematical Instruments supplied to Executive Engineer ...	17 8 0												17 8 0	
Payment of house-tax to Simla Municipality not yet recovered from tenants ...		356 8 10											356 8 10	
House-tax on Tennis Courts for 1889		100 0 0											100 0 0	
Ditto District Court for 1888 and 1889		1,683 0 0											1,683 0 0	
Messrs. J. W. Long of the firm of Messrs. Niemen and Brothers on account of salary ...		342 13 9											342 13 9	
Salary of Establishment employed on surveying, Kalka-Simla Cart road		42 2 0											42 2 0	
Salary of Harnam Singh, Store-keeper, from 1st to 8th March 1889		22 9 3											22 9 3	Adjusted in April 1889.
Bahman Khan, Contractor, for labor supplied		7 0 0											7 0 0	Ditto ditto.
Payments to Barkandaz establishment disallowed		25 12 0											25 12 0	Adjusted in May 1889.
Difference between average rate of exchange (@ 1s. 4 3/4d.) on English payments brought to account during the year, viz., £ 2,448-5-6 and the amount originally charged		1,141 10 1											1,141 10 1	
Carriage paid by Executive Engineer, Bannu Division, on Portable Engine			12 11 3										12 11 3	
Charges for printing forms of Superintending Engineer, 1st Circle					8 14 0								8 14 0	Adjusted in April 1889.
Value of service books					0 12 6	1 3 6							2 0 0	
Carriage of bricks sent to Superintending Engineer, 1st Circle					1 8 0								1 8 0	
Expenditure on Gujrat Drainage Scheme in excess of contribution received					48 7 4								48 7 4	
Salary of Mr. Macdonald, Executive Engineer, for March 1889, paid prior to audit					263 5 3								263 5 3	Adjusted in April 1889.

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FORM No. 63 D.

PUNJAB PROVINCE.

Statement analysing the details of the amount at debit of "London Invoices" at the end of the year 1888-89.

Division.	Items.	Amount.		Total.	
		Rs.	A. P.	Rs.	A. P.
Dera Ghazi Khan	Iron Pipes	1,181	0 5	1,181	0 5
TOTAL		...	...	1,181	0 5

LAHORE :

• The 8th August 1889. }

E. A. DENNYS,

Offg. Examiner, P. W. Accounts, Punjab.

PUNJAB PROVINCE.

Statement analysing the detail of the amounts at credit of Deposits at the close of the year 1888-89.

PARTICULARS.	BALANCE ON 1ST APRIL 1889.											Balance on 1st April 1888.	
	Amballa	Simla	Jullundur.	Lahore.	Rawalpindi.	Dera Ghazi Khan.	Dera Ismail Khan.	Peshawar.	Kohat.	Bannu.	Examiner's auxiliary.		Total.
1.—DEPOSITS OF SUBORDINATES													
Other items under Rs. 500 each	150	...	295	96	39	23	...	46	207	66	...	922	...
Total	150	...	295	96	39	23	...	46	207	66	...	922	1,433
2.—DEPOSITS OF CONTRACTORS.													
Other items under Rs. 5,000 each	1,000	89	3,993	...	1,048	250	...	100	...	1,103	...	7,583	...
Total	1,000	89	3,993	...	1,048	250	...	100	...	1,103	...	7,583	14,600
3.—CONTRIBUTIONS FOR WORKS TO BE DONE.													
Received from the Principal of the Lawrence Military Asylum, Sanawar, for construction of an escalade for Gymnasium.	678	...	...	...	...	...	...	...	...	...	...	678	...
Unspent balance of contribution for additions and alterations to the Town Hall, Simla.	...	2,080	...	...	...	...	...	...	...	...	...	2,080	...
Unspent balance of contribution for construction of Suspension Bridge over the Sutlej at Bilaspur.	...	8,243	...	...	...	...	...	...	...	...	...	8,243	...
Unspent balance of contribution for Drainage Scheme, Ludhiana ... ..	...	...	24,806	...	...	...	...	...	...	...	...	24,806	...
Received from Deputy Commissioner, Ludhiana, on account of Ludhiana Church	...	...	569	...	...	...	...	...	...	...	...	569	...
Unspent balance of contribution for Gujranwala Drainage Scheme ... ..	...	...	...	...	4,951	...	...	...	...	...	...	4,951	...
Unspent balance of contribution for Peshawar City Water-works ... ..	...	...	...	...	...	...	49,536	...	...	...	...	49,536	...
	678	10,323	25,375	...	4,951	...	49,536	90,863	...
Carried over	1,150	89	4,288	96	1,087	273	...	146	207	1,169	...	8,505	16,093

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Statement analysing the detail of the amounts at credit of Deposits at the close of the year 1888-89—concluded.

PARTICULARS.	BALANCE ON 1ST APRIL 1889.											Balance on 1st April 1888.	
	Amballa.	Simla.	Jullundur.	Lahore.	Rawalpindi.	Dera Ghazi Khan.	Dera Ismail Khan.	Peshawar.	Kohat.	Bannu.	Examiner's auxiliary.		Total.
Brought forward ...	1,150	89	4,288	56	1,087	273	...	146	207	1,169	...	8,505	16,093
3.—CONTRIBUTIONS FOR WORKS TO BE DONE—continued.	678	10,323	25,375	...	4,851	...	...	49,536	...	...	...	90,863	...
Received from Director of Public Instruction, Punjab, on account of contribution - by Rai Mela Ram for construction of Central Training College, Lahore.	...	...	...	731	...	...	...	...	...	...	...	731	...
Unspent balance of contribution for construction of Aitchison College	...	...	...	31,677	...	...	...	...	...	...	...	31,677	...
Do. do. do. of Lady Aitchison Hospital for Women.	...	...	...	1,761	...	...	...	...	...	...	...	1,761	...
Contribution for water-course on Jampur-Tibbi Road ...	...	...	...	...	...	16	...	...	...	...	...	16	...
Total contribution for works to be done	678	10,323	25,375	34,169	4,951	16	...	49,536	...	...	...	1,25,048	1,24,498
4.—MISCELLANEOUS.	...	1,048	...	11	15	1,057	6	...	205	1,183	...	3,525	962
As per separate statement	...	...	...	...	...	...	...	...	...	...	...	...	...
Total as per Final Provincial Account Current	1,828	11,460	29,663	34,276	6,053	1,346	6	49,682	412	2,352	...	1,37,078	1,41,553
Deposits in Savings Bank or in Government Securities undrawn or in custody at end of year.	1,500	3,000	1,300	1,100	3,175	1,025	550	1,535	2,700	6,600	...	22,485	26,548
Grand Total	3,328	14,460	30,963	35,376	9,228	2,371	556	51,217	3,112	8,952	...	1,59,563	1,68,101

(16)

LAHORE :
The 21st August 1889.

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

P. W. D., FORM No. 63 F.

PUNJAB PROVINCE.

Detail of Miscellaneous items held in Deposit for want of information, &c., during the year 1888-89.

PARTICULARS.	BALANCE ON 1ST APRIL 1889.										Balance on 1st April 1889.		
	Amballa.	Simla.	Jullundur.	Lahore.	Rawalpindi.	Peshawar.	Dera Ismail Khan.	Dera Ghazi Khan.	Kohat.	Bannu.		Examiner's auxiliary	Total.
Recovery in excess from Abdul Rahman, Contractor.		10	...	...	...	...	...	...	...	...	...	10	...
Military Secretary to His Excellency the Viceroy, balance of deposit for Lawn mower purchased from Messrs. Richardson and Cruddas.		4	...	...	...	...	...	...	...	...	...	4	...
Abdul Ali, Contractor, for balance due on the bill for new Viceregal Lodge.		4	...	...	...	...	...	...	...	...	...	4	...
Secretary to Government, Punjab. Balance of deposit for pay of a Chowkidar and Burkandaz attached to "Ellerslie."		24	...	...	...	...	...	...	...	...	...	24	...
Credits by Accountant-General, Punjab, for rents of Government buildings at Simla, placed in Deposits for want of details.		1,006	...	...	...	...	...	...	...	...	...	1,006	...
Recovery of Income tax for March 1889, from Mr. Macdonald, Executive Engineer, in anticipation of audit.		6	...	...	...	...	...	...	6	...
Excess recovery of Income tax for March 1889, from Assistant Engineer, Jhelum Sub-division.		9	...	...	...	...	...	...	9	...
Amount recovered from Superintending Engineer, 3rd Circle, Punjab, placed in deposit for want of information.		11	...	...	...	...	...	...	...	11	...
Fees recovered on account of a grave in Dera Ismail Khan Cemetery.		6	...	...	...	...	...	6	...
Unclaimed balance due to Petty Contractors.		473	...	...	...	473	...
Amount placed in deposit as a special case, the payment being prohibited by Court.		584	...	...	...	584	...
Received from Maula Bux, Contractor, for value of Lime and Surkhee placed in deposit for want of information.		5	...	...	5	...
Recovered from late Contractor, Ghulam Muhammad for Settlement of Tools.		200	...	...	200	...
Broad flooring plates sold by Public Auction.		1,183	...	1,183	...
Total		1,048	...	11	15	...	6	1,057	205	1,183	...	3,525	962

LAHORE :

The 8th August 1889. }

E. A. DENNYS,

Offg. Examiner, P. W. Accounts, Punjab.

FORM No. 63 G.

PROVINCIAL SERVICES.

Amount of Balances, Receipts and Expenditure of Civil Officers in the Punjab,
as Public Works Disbursers during the year 1888-89.

DISTRICTS.	Opening Cash Balance.		Receipts.		Total.		Expenditure.		Closing Cash Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Delhi	47	13 8	2,803	4 9	2,851	2 5	2,784	13 6	66	4 11
Gurgaon	241	13 0	1,699	3 10	1,941	0 10	1,474	7 7	466	9 3
Karnal ... ..	...	...	4,156	12 4	4,156	12 4	4,156	12 4	...	...
Hissar ... ..	...	...	2,300	15 5	2,300	15 5	2,300	15 5	...	...
Rohtak	14	8 0	1,697	5 3	1,711	13 3	1,697	5 3	14	8 0
Umballa ... ..	...	...	3,580	5 7	3,580	5 7	3,161	9 5	418	12 2
Simla ... ..	...	...	222	10 11	222	10 11	222	10 11	...	...
Ludhiana ... ..	...	...	2,084	7 0	2,084	7 0	2,084	7 0	...	...
Ferozepur ... ..	...	...	1,663	6 0	1,663	6 0	1,663	6 0	...	...
Jullundur ... ..	...	...	5,865	10 6	5,865	10 6	5,865	10 6	...	...
Hoshiarpur ... ..	...	...	6,407	9 11	6,407	9 11	6,407	9 11	...	...
Kangra ... ..	...	...	14,980	5 3	14,980	5 3	14,980	5 3	...	...
Rawalpindi	1,319	15 6	7,848	4 7	9,168	4 1	7,231	15 7	1,936	4 6
Jhelum	100	0 0	9,070	6 6	9,170	6 6	8,970	6 6	200	0 0
Gujrat ... ..	...	...	3,059	1 10	3,059	1 10	3,059	1 10	...	...
Shahpur	5	8 9	4,667	6 9	4,672	15 6	4,672	15 6	...	...
Gujranwala ... ..	...	...	2,644	14 3	2,644	14 3	2,644	14 3	...	...
Sialkot ... ..	...	...	1,106	2 0	1,106	2 0	1,106	2 0	...	...
Dera Ismail Khan ... ..	...	...	31,432	10 8	31,432	10 8	31,432	10 8	...	...
Dera Ghazi Khan ... ..	...	...	13,303	4 2	13,303	4 2	13,303	4 2	...	...
Banna ... ..	...	...	5,097	13 6	5,097	13 6	5,097	13 6	...	...
Muzaffargarh ... ..	...	...	6,057	8 3	6,057	8 3	6,057	8 3	...	...
Peshawar ... ..	...	...	12,238	12 6	12,238	12 6	12,212	4 10	26	7 8
Hazara ... ..	...	...	3,066	11 3	3,066	11 3	3,066	11 3	...	...
Kohat ... ..	...	...	4,206	8 1	4,206	8 1	4,206	8 1	...	...
Amritsar ... ..	...	...	3,246	4 3	3,246	4 3	3,246	4 3	...	...
Gurdaspur	122	4 0	3,068	10 11	3,190	14 11	2,637	3 11	553	11 0
Lahore	800	0 0	5,048	7 11	5,848	7 11	5,048	7 11	800	0 0
Mooltan ... ..	...	...	19,832	13 11	19,832	13 11	19,832	13 11	...	...
Jhang ... ..	...	...	13,226	2 2	13,226	2 2	13,226	2 2	...	...
Montgomery ... ..	...	...	3,101	11 0	3,101	11 0	3,101	11 0	...	...
Political Officer, Khyber ... ..	...	...	2,084	0 0	2,084	0 0	2,084	0 0	...	...
Total	2,651	14 11	2,00,869	11	2,03,521	10 2	1,99,039	0 8	4,482	9 6

LAHORE :

The 8th August 1889. }

E. A. DENNYS,

Offg. Examiner, P. W. Accounts, Punjab.

P. W. D., Form No. 63 K.

PUNJAB PROVINCE.

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 through the Account "Expenditure in England" during the year 1888-89.

PAYMENTS BY THE SECRETARY OF STATE.					CREDITS BY THE PUBLIC WORKS DEPT.		
MONTH.	Amount.				MONTH.	Amount.	
	English Currency.		Indian Currency.			Rs.	A. P.
	£	s. d.	Rs.	A. P.			
October 1888 ...	7	15 0	77	8 0	February 1889...	77	8 0
Ditto ...	15	17 5	158	11 4	Ditto ...	158	11 4
August 1888 ...	68	12 0	686	0 0	Ditto ...	686	0 0
February 1889 ...	91	1 0	910	8 0	March 1889 ...	910	8 0
April to October 1888 ...	...	...	22,650	0 8	Ditto ...	22,650	0 8
November 1888 ..	80	12 0	806	0 0	Ditto ...	806	0 0
Total ...	...	...	25,288	12 0	Total ...	25,288	12 0

LAHORE: }
The 8th August 1889. }

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab.

FORM No. 63 L.

GENERAL BRANCH, PUNJAB.

Statement of Irregular Expenditure remaining unremedied at end of the year 1888-89.

CIRCLE AND DIVISION.		IRREGULAR EXPENDITURE.									
		ON 1ST APRIL 1888.					ON 1ST APRIL 1889.				
		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.
PROVINCIAL.											
1ST CIRCLE ...	{ Rawalpindi ... ..	...	...	...	...	...	1	8,800	...	...	...
	{ Peshawar	2	1,795	...	...	...	1	1,483	...	...	...
	{ Kohat ... ..	...	...	...	...	...	...	...	...	...	...
	{ Bannu ... ..	...	...	...	...	...	...	...	...	...	...
	Total	2	1,795	...	...	...	2	10,343	...	...	...
2ND CIRCLE ...	{ Umballa ... ..	...	...	...	...	...	2	8,972	...	...	...
	{ Simla ... ..	...	...	...	...	...	1	611	...	...	...
	{ Jullundur	1	3,485	...	...	...	...	2	8,480	1,436	...
	Total	1	3,485	...	...	...	3	9,583	2	8,480	1,436
3RD CIRCLE ...	{ Lahore	1	9,573	...	...	...	...	...	...	...	...
	{ Dera Ismail Khan ... ..	...	...	...	...	...	...	...	...	...	...
	{ Dera Ghazi Khan	1	18,471	...	...	...	...	1	12,747	1,202	...
	Total	2	28,044	...	...	...	...	1	12,747	1,202	...
Total Provincial		5	33,324	...	...	...	5	19,926	3	21,227	2,638
IMPERIAL CIVIL WORKS.											
1ST CIRCLE...	{ Rawalpindi ... ..	...	...	...	...	...	...	...	...	...	...
	{ Peshawar ... ..	...	...	...	...	...	...	...	...	...	...
	{ Kohat	81	7,73,992	3	19,239	11,238	1	11,755	26	5,49,560	79,106
	{ Bannu	28	5,45,391	1	17,175	440	...	...	...	...	...
	Total	109	13,19,383	4	36,414	11,678	1	11,755	26	5,49,560	79,106
2ND CIRCLE ...	{ Umballa ... ..	...	...	...	...	...	...	...	...	...	...
	{ Simla ... ..	...	...	...	...	...	1	2,982	1	1,279	875
	{ Jullundur ... ..	...	...	...	...	...	...	...	...	...	...
	Total ... ..	...	...	...	...	...	1	2,982	1	1,279	875
3RD CIRCLE ...	{ Lahore ... ..	...	...	...	...	...	...	...	...	...	...
	{ Dera Ismail Khan... ..	11	1,10,508	...	...	...	...	2	19,705	1,595	...
	{ Dera Ghazi Khan	5	21,202	2	3,29,859	10,663	...	2	10,943	6,828	...
	Total	16	1,31,710	2	3,29,859	10,663	...	4	30,648	8,423	...
Total Imperial Civil Works		125	14,51,093	6	3,66,273	22,341	2	14,737	31	5,81,487	88,404
IMPERIAL MILITARY.											
1ST CIRCLE ...	{ Peshawar ... ..	...	...	...	...	...	1	5,994	...	...	...
	{ Kohat ... ..	...	...	...	...	...	1	323	...	...	...
	{ Bannu ... ..	...	...	...	...	...	...	...	...	...	...
Total Imperial Military		...	...	...	...	...	2	6,317	...	...	...
Grand Total Imperial and Provincial		130	14,84,417	6	3,66,273	22,341	9	40,980	34	6,02,714	91,042

LAHORE:

The 8th August 1889.

E. A. DENNYS,

Offg. Examiner, P. W. Accounts, Punjab.

P. W. D. FORM No. 63 N.

PUNJAB PROVINCE.

Detailed Statement of sums outstanding in the Stock Purchases and Sales Account
on 1st April 1889 amounting to over Rs. 500 in each case.

DIVISION.	Item.	Month from which out- standing.	AMOUNT.		REMARKS.
			Dr.	Cr.	
	PROVINCIAL.		Rs.	Rs.	
Simla Provincial Division	Value of Deodar supplied by Basher Forest Divi- sion.	January 1889	...	653	
Ditto ...	Ditto Ditto ...	March 1889...	...	992	
Jullundur Provincial Divi- sion.	Value of Rails supplied by the North-Western Railway.	February 1889	...	667	
	Total Provincial ...	...	...	2,312	
	IMPERIAL.				
Kohat ...	Value of stores supplied by Brij Lal, Merchant.	December 1888	...	601	
	Total Imperial ...	...	...	601	
	GRAND TOTAL ...	...	...	2,913	

LAHORE: }
The 8th August 1889.

E. A. DENNYS,
Offg. Examiner, P. W. Accounts, Punjab,

