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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No. 3643 Press Mis.

3211-325

Dated 15-11- 1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
15th November 1866.

No. 324. Read the following Circular from the Government of India, Public Works Department, (Accounts,) dated Simla, 17th October 1866, No. 89 :—

Budget Estimate of expenditure on Public Works in India for 1866-67.

READ report by Accountant General, Public Works Department, on above estimate.

RESOLUTION.—His Excellency the Governor General in Council observes that the report by the Accountant General, Public Works Department, contains the usual details regarding the Public Works grants of the year, and is accompanied by useful tables analysing from various points of view the assignment for 1866-67 and those of earlier years, which should be circulated to the Department and published for general information.

2. The only matter in that report which calls for special notice at the present time is the high charges in Madras, Bombay, and Central India, for travelling allowances, as compared with similar charges in other Provinces. The attention of the Local Governments and Administrations concerned should be drawn to this point, in view to enquiry being made and measures taken to reduce the grant for this service as low as possible.

ORDER.—Ordered that the foregoing Resolution, together with the report by the Accountant General, omitting paragraphs 24 to 33, be forwarded to Governments of Madras and Bombay, and to the Governor General's Agent, Central India, for information and guidance; and to the other Local Governments and Administrations; to the Home, Foreign, Financial, and Military Departments, and to the Quarter Master General of the Army, for information.

Ordered also, that a copy of the report, omitting the same paragraphs, be published as a Supplement to the *Gazette of India*.

(Signed) C. H. DICKENS, Lieut.-Colonel., R. A.,
Secy. to the Govt. of India.

No. 325. ORDER THEREON, 15th November 1866, No. 3,643.

ACCOUNT, No. 27.

1. Ordered to be recorded.

2. The subject of paragraph 2 will be considered when the Budget of Establishments for the year 1867-68 comes under review.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

Exd. S. T. Augustin.

Government of India.

PUBLIC WORKS DEPARTMENT.

Report by Major G. Chesney, Accountant General, Public Works Department, on the Public Works Budget Estimate for 1866-67.

THE General Imperial Budget Estimate of the Public Works Department for 1866-67 was submitted to the Government of India with my note dated 24th March 1866, and was transmitted to the Financial Department on the 26th idem, before the annual Financial Statement was delivered in the Legislative Council. I now submit, pursuant to custom, a copy of the estimate with explanatory Tables, shewing in detail the distribution of the Public Works grant of the year. The opportunity has also been taken to add some information which may be of interest, comparing the Public Works grants of the last eight years; and finally the expenditure to be incurred on Public Works during the present year has been brought into one view with the land revenue, population and area of the country.

2. Table A is a copy of the general estimate of the Public Works Department for the year 1866-67, as already furnished, and calls for no remark.

3. Table B compares the grants under the main heads of service of the current and previous year, for expenditure to be incurred directly under the agency of the Public Works Department—

(1) excluding the grants chargeable to the Bombay Land Fund;

(2) including those grants;

(3) distributing the charges for Establishment and Tools and Plant on the charges for works for which they are ultimately incurred.

It also compares the provisional distribution of the grant of the year, 561 lakhs, made last October, with the final distribution made in Budget Orders. The figures correspond very closely, and are in round numbers—

For Military Works	235¾ Lakhs of Rupees	or 2⅜	Millions Sterling.
For Civil Buildings	86 „	⅘	„
For Works of Public Improvement ...	239¼ „	2⅜	„
	— „	—	„
TOTAL	561 Lakhs.	5⅗	Millions Sterling.

The increase above the grant for 1865-66, including the grant for Rampart Removal Works, but excluding that for State outlay on guaranteed and aided Railway and Irrigation Works, is £831,564.

4. Table C shews the percentage borne by the grants assigned to the various heads of service (excluding State outlay on guaranteed Railways and Irrigation Works and on Railways not guaranteed) for 1865-66 and 1866-67 to the aggregate allotment made to each Province.

5. This Table shews that a rather larger proportion of the grant for 1866-67 has been devoted to original works than in 1865-66, the percentage being 64·95 in one case, and 63·64 in the other. The percentage for repairs has decreased from 18·96 to 17·26; the grant for Establishment has slightly increased from 16·23 to 16·42, while the assignment for tools and plant remains almost stationary at 1·37.

6. Table D compares the grants for 1866-67 for Military and Civil Works, and Table E those for works of public improvement, with the grants for 1865-66. Table F collects the figures in the two foregoing Tables.

7. Tables G and H show the distribution of the grant for Establishment,—(1) under the heads of Direction, Construction, Accounts, and Collection and Police; and (2) under the heads Salaries, Travelling Allowances and Contingencies, compared in each case with the grant for 1865-66. The Tables also shew the ratio of these items to the total Budget grant and to the total grant for Establishment.

8. The increase in the charges for Establishment in 1866-67, over those of 1865-66, is £143,785. An analysis of the items causing this increase has been a work of much difficulty, involving an examination of all the items in the detailed Budget Estimates for the different Provinces; and after all it is not possible to enumerate them with complete precision, but the total increase may be divided under the following heads:—

	£.
Increased rates of allowances, chiefly to Upper Subordinates, and special allowances introduced for Establishment stationed at Presidency Towns...	28,875
Increase to strength of Establishment to provide for supervision of new works, of which £13,200 belongs to North-Western Provinces ...	17,700
Increase to Lower Subordinate Establishment, chiefly in Bombay ...	9,200
Increased rates of travelling allowance	8,500
Increased Establishment for Offices of Account, Madras and Bombay, and formation of Office of Account for Rajpootana and Central India	14,250
Appointments of Accountants for Office of Executive Engineers, of which £6,000 for Bombay	3,980
Increase in charges for contingencies—	9,480
Bombay... 2,600	
North-Western Provinces 4,000	
Conservancy Establishment not charged to this Department in previous estimates, of which £8,200 belongs to Madras	6,600
Reduction in debit of imperial charges to Local Funds for service rendered	10,000
	35,200
TOTAL ...	£143,785

9. The total charge for Establishments in India is shewn by Table C to be 16·42 per cent. on the grant (excluding expenditure on Railways) being slightly in excess of the ratio of 1865-66, but less than that of any other year. The same Table shews that the Madras Establishments retain their place as by much the most expensive in India, absorbing more than 25 per cent., or one-fourth of the total Public Works grant made to that Presidency. In no other part of India, excepting the little Province of Coorg, is the percentage as high as 20 per cent.; in Oudh, Rajpootana and Central India, it is less than 12 per cent.

10. It will be observed from Table H that the grant for travelling allowances in Madras, is almost equal to that of Bengal and Punjab, although each of the latter Provinces has a larger expenditure to supervise, while that for Bombay is still higher. In the former case the high charge is perhaps in a measure due to the scattered nature of the Public Works undertaken in Madras, and the latter case may be partly accounted for by the exceptional rate of travelling allowances sanctioned for Bombay. But this will not account for the whole of the charges, and the attention of the Governments concerned might with advantage be drawn to this matter.

11. In Central India the grant for travelling allowance for 1866-67, is nearly two-thirds more than that for the preceding year, and is almost equal to the assignment for Oudh. There appears a case for enquiry here also.

12. The estimate of the North-Western Provinces is again remarkable on account of its high charges for Public Works Contingencies. The grant for 1866-67 (£12,776) is in excess of that for 1865-66 by £5,709, and is almost equal to that of Madras, Bengal, Punjab and the Central Provinces put together. On enquiry it has been ascertained that this high rate of charge is caused by certain expenditure properly debitable to other heads of service being charged instead to the grant for contingencies. Orders have issued from Government of India for a change in this respect, and it is hoped that, for the future, it will be found possible to reduce the grant by about one-half.

13. The proposed expenditure from Local Funds during 1866-67, will form the subject of a separate report, as some of the Provincial Estimates have not as yet been received. But the expenditure under this head is shewn approximately in Table J, which also contains a summary of the total estimated outlay on Public Works from all sources during the current year.

14. It will be seen from Table J that, including loss by exchange and interest on Capital of Railways and other guaranteed enterprize—both of which (although the latter is not charged to the Public Works Estimates) are essentially items of expenditure due to the prosecution of Public Works—the total estimated expenditure to be incurred during 1866-67 on Public Works in India, directly and indirectly, or, as it is popularly termed, in developing the resources of the country, will be about 13¾ millions sterling, *viz.*:—

	£.
Expenditure by Public Works Department on direct execution of works	6,374,905
State supervision, and cost of land for Railways	416,195
Local Funds Expenditure	1,140,804
Loss by exchange on Railway remittances	263,200
Guaranteed interest (net)	533,330
Outlay on Railways and Irrigation Works, of which the interest is guaranteed by the State	5,163,042
TOTAL ...	13,891,476

15. This is exclusive of the expenditure incurred by the Railway Companies in England for purchase and shipment of stores.

16. Tables K to N contain some statistics of the expenditure on Public Works for the last eight years, which may be of interest.

17. Table K shews the grants, exclusive of the allotments for State outlay on Railways and loss by exchange, made to each Province for the eight years commencing with 1859-60. The grant for 1866-67 amounts to £6,195,405 against £5,363,841 in 1865-66, and £3,853,110 the average of the six preceding years.

18. Tables L, M and N shew the distribution of these total grants under the main heads of Original Works, Repairs and Establishment for the last seven years. It will be observed that, while the grant for repairs has increased during this period by £188,000, and that for Establishment by £355,000, the grant for Original Works has increased by £2,196,000.

19. The great increase under head Original Works is due to provision made this year for a vigorous prosecution of the extensive new buildings required throughout India for the European troops; but the charges for new civil buildings and the grants for public improvements have also increased considerably in the same time. This is explained by Table O, which gives the expenditure for these seven years divided under these three classes of works, and shews that the grant for works of improvement has increased from $1\frac{1}{2}$ to $2\frac{1}{4}$ millions sterling. This Table shews also the grants for repairs during the same period divided under the three main heads.

20. Table N shews that the grant for Establishment has increased from £672,307 in 1860-61 to £1,017,220, or by upwards of 53 per cent. during seven years. But it must be remembered that the total grants for Public Works have likewise increased during the same period, *viz.*, from £3,371,354 to £6,195,405, or 83 per cent., so the augmented charge for Establishment is in a great measure naturally due to the increase of expenditure.

21. The percentage of Establishment charges to total outlay during this period, is as follows:—

1860-61		19·64
1861-62		21·07
1862-63		20·87
1863-64		16·62
1864-65	Including Rampart Removal Expenditure	17·59
	Excluding ditto ditto	18·43
1865-66	Including Rampart Removal Expenditure	16·28
	Excluding ditto ditto	18·66
1866-67	Including Rampart Removal Expenditure	16·42
	Excluding dito ditto	17·91

So, while the grants for Establishment have naturally increased, the percentage they bear to total outlay has generally gradually decreased.

22. It should be remembered that during this period, the tendency of departmental legislation has been to transfer to this head a considerable number of charges for subordinate and work Establishments, which used to appear in the accounts of works. Further that the pay of the lower grades of the Department has been sensibly improved of late. However, the tendency of Establishment charges to increase year by year, is a point which needs to be continually kept in view.

23. It will be observed that all the foregoing figures relate to the grants and not at the actual expenditure incurred, and no doubt the difference between the two on each head of service, and in each Province, is often very considerable. But such differences tend to compensate each other, when the aggregate results of the different Provinces are collected together, and therefore in a general way the grants may be taken, as put forward here, to represent the outlay which has actually taken place. But Tables based on the counts of actual expenditure, will be hereafter framed as opportunity affords.

SIMLA,
The 29th June 1866.

G. CHESNEY,
Accountant General, P. W. D.

TABLE

BUDGET ESTIMATE FOR PUBLIC

General Abstract of Estimated Expenditure for Public Works

Provinces.	Military.		Civil Buildings.		Agricultural.		Communications.	
	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.
	£.	£.	£.	£.	£.	£.	£.	£.
Madras ...	86,700	13,300	34,992	13,247	62,792	96,345	69,464	114,433
Bombay	404,001	50,691	159,823	32,815	56,471	39,713	140,616	35,071
Bengal	172,500	40,000	128,302	46,500	19,330	26,500	147,443	76,500
N. W. Provinces ...	325,694	50,306	84,242	15,690	145,339	37,090	81,187	98,708
Punjab	369,993	32,507	41,525	5,000	71,277	39,928	68,176	72,698
Central Provinces...	83,500	9,000	50,850	3,500	.....	.....	130,495	21,940
British Burmah ...	70,000	7,500	65,000	4,000	25,000	1,500	25,500	8,500
Oudh	118,998	8,502	35,530	2,500	.....	.....	37,990	12,500
Hyderabad ...	57,500	7,500	15,962	823	.....	.....	24,866	2,784
Straits Settlements	5,580	1,920	5,980	1,773	3,050	340	6,365	1,750
Rajpootana ...	63,066	4,934	8,271	580	.....	.....	16,912	259
Central India ...	58,341	5,659	3,910	747	.....	.....	25,900	9,832
Coorg	... ..	.....	500	450	.....	.....	5,000	3,500
Unappropriated grant	.....	.....	.....	. ...	.....	.....	.....	.....
Total ...	1,815,873	231,819	634,887	127,625	383,259	241,416	779,914	458,475
	2,047,692		762,512		624,675		1,238,389	
								2,282,951

ABSTRACT OF GRANT FOR

Grant assigned in Public Works Department Circu-
Grant assigned for Rampart Removal Works,
Amount passed for State expenditure on guaranteed
Grant for net loss by Railway Exchange ...
Grant from one per cent. Income Tax ...

A.

WORKS IN INDIA FOR 1866-67.

in India for the year from 1st May 1866 to 30th April 1867.

Miscellaneous Public Improvement.		Total.		Establishments.	Tools and Plant.	Railways not Guaranteed.	Guaranteed and aided Irrigation Works.	Total Ordinary P. W. Grant.	State outlay on Guaranteed Railways.	Total Imperial Estimate.	
Original Works.	Repairs.	Original Works.	Repairs.							1866-67.	1865-66.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
6,495	2,675	260,443	240,000	178,750	15,000	...	5,807	700,000	15,426	715,426	647,255
381,370	2,401	1,142,281	160,691	207,028	20,000	...	...	1,530,000	312,604	1,842,604	1,681,900
1,500	500	469,075	190,000	160,000	8,425	...	15,000	842,500	49,543	892,043	754,800
1,500	.	637,962	201,794	167,050	20,694	...	...	1,027,500	7,450	1,034,950	815,180
6,614	1,870	557,585	152,003	129,937	7,975	...	...	847,500	6,577	854,077	620,363
...	1,000	264,845	35,440	60,115	4,600	...	...	365,000	...	365,000	312,030
12,500	1,000	198,000	22,500	35,000	2,000	...	...	257,500	...	257,500	257,500
...	...	192,518	23,502	28,692	1,500	3,788	...	250,000	...	250,000	195,000
...	...	98,328	11,107	16,320	1,745	...	...	127,500	...	127,500	114,400
162	300	21,137	6,083	6,980	800	...	...	35,000	...	35,000	35,000
...	...	88,249	5,773	10,307	671	...	...	105,000	..	105,000	56,250
...	...	88,151	16,238	14,211	1,400	...	...	120,000	...	120,000	76,250
...	..	5,500	3,950	2,830	220	...	..	12,500	....	12,500	10,000
...	...	...	...	...	...	....	...	...	...	...	31,497
410,141	9,746	4,024,074	1,069,081	1,017,220	85,030	3,788	20,807	6,220,000	391,600	6,611,600	5,607,425
419,887		5,093,155									
								Loss by Railway Exchange		263,200	171,215
								Grant from one per cent. Income Tax ...		.....	110,000
								Grand Total ...		6,874,800	5,888,640

1865-66 and 1866-67	1866-67. £.	1865-66. £.
lar Nos. 2 and 107 of 1865	5,610,000	4,700,000
Bombay	610,000	700,000
Railways	391,600	207,425
... ...	263,200	171,215
... .	.....	110,000
Total ...	6,874,800	5,888,640

TABLE B.

Grants for main heads of services for 1866-67, *as compared with those for* 1865-66.

I.—Grants under main heads, excluding the allotments assigned for Railways guaranteed and unguaranteed, and aided and guaranteed Irrigation Works.

		1866-67.	1865-66.	Difference. Grant for 1866-67 more than that for 1865-66.	Difference. Grant for 1866-67 less than that for 1865-66.	Percentage of increase or decrease of grant for 1866-67 over that for 1865-66. Increase.	Decrease.
		£.	£.	£.	£.		
Military ...	Excluding special fund works	1,891,500	1,270,248	621,252	...	13·32	
	Including ditto ...	2,047,692	1,485,248	562,444	...	10·49	
Civil Buildings ...	Excluding special fund works	689,928	715,663	...	25,735	...	·53
	Including ditto ...	762,512	880,888	...	118,376	...	2·21
Public Improvement	Excluding special fund works	1,918,755	1,734,485	184,270	...	3·95	
	Including ditto ...	2,282,951	2,051,044	231,907	...	4·32	
Establishment ...	Excluding special fund works	1,000,192	870,219	129,973	...	2·79	
	Including ditto ...	1,017,220	873,435	143,785	...	2·68	
Tools and Plant		85,030	73,226	11,804	...	·22	
Total ...	Excluding special fund works	5,585,405	4,663,841	921,564	...	19·76	
	Including ditto ...	6,195,405	5,363,841	831,564	...	15·5	

II.—Grants as above, with the allotments for Establishment and Tools and Plant distributed among the charges for works on which they ultimately fall.

		1866-67.	1865-66.	Difference. Grant for 1866-67 more than that for 1865-66.	Difference. Grant for 1866-67 less than that for 1865-66.	Percentage of increase or decrease of grant for 1866-67 over that for 1865-66. Increase.	Decrease.
		£.	£.	£.	£.		
Military ..	Excluding special fund works	2,357,741	1,592,427	765,314	...	16·4	
	Including ditto ...	2,522,709	1,806,140	716,569	...	13·36	
Civil Buildings ...	Excluding special fund works	859,259	897,016	...	37,757	...	·80
	Including ditto ...	928,291	1,065,877	...	137,586	...	2·56
Public Improvement	Excluding special fund works	2,368,405	2,174,398	194,007	...	4·16	
	Including ditto ...	2,744,405	2,491,824	252,581	...	4·70	
Total ...	Excluding special fund works	5,585,405	4,663,841	921,564	...	19·76	
	Including ditto ...	6,195,405	5,363,841	831,564	...	15·5	

III.—Grants for 1866-67, as finally distributed, compared with those provisionally allotted in October 1865.

	£.	Grant as finally distributed. £.	Grant as apportioned in P. W. D. Circular No. 107 of 1865. £.
Military Works		1,891,500	1,900,000
Civil Buildings		689,928	715,000
Works of Public Improvement	1,918,755		
Add grant for aided and guaranteed Irrigation Works, and Railways not guaranteed ...	24,595		
Establishment		1,943,350	1,952,500
Tools and Plant		1,000,192	970,000
		85,030	72,500
Total		5,610,000	5,610,000

TABLE C.

Percentage borne by the various grants to the aggregate allotment made to each Province.

Local Governments and Administrations.	Original Works. 1866-67.	Original Works. 1865-66.	Repairs. 1866-67.	Repairs. 1865-66.	Establishment. 1866-67.	Establishment. 1865-66.	Tools & Plant. 1866-67.	Tools & Plant. 1865-66.
Madras...	37·51	31·67	34·57	40·55	25·75	25·35	2·17	2·43
Bombay { Excluding Special Fund ...	59·71	61·41	17·47	17·68	20·65	18·67	2·17	2·24
Bombay { Including Special Fund	74·66	78·52	10·51	9·75	13·53	10·5	1·3	1·23
Bengal	56·69	56·26	22·96	25·69	19·33	17·12	1·02	·93
N. W. Provinces	62·09	58·29	19·64	22·76	16·26	18·23	2·01	·72
Punjab	65·79	54·76	17·94	23·17	15·33	20·41	·94	1·66
Central Provinces	72·56	70·34	9·71	8·27	16·47	18·19	1·26	3·2
British Burmah	76·89	75·73	8·74	8·74	13·59	14·56	·78	·97
Oudh	78·2	69·49	9·54	14·56	11·65	14·99	·61	·96
Hyderabad	77·12	80·6	8·72	7·	12·8	11·67	1·36	·73
Straits Settlements	60·39	58·53	17·38	18·93	19·95	21·63	2·28	·91
Rajpootana	84·05	73·6	5·5	12·8	9·81	12·98	·64	·62
Central India	73·46	70·25	13·53	13·48	11·84	15·13	1·17	1·14
Coorg	44·	58·65	31·6	17·85	22·64	21·5	1·76	2·
General average { Including Special Fund Works ...	64·95	63·4	17·26	18·96	16·42	16·28	1·37	1·36
General average { Excluding Special Fund Works	61·43	57·97	19·14	21·8	17·91	18·66	1·52	1·57
Average for 1864-65	60·52	...	21·45	...	17·59	...	1·36	
„ for 1863-64	60·87	...	20·16	...	16·62	...	1·15	
„ for 1862-63	52·80	...	23·85	...	20·87	...	·77	
„ for 1861-62	53·70	...	24·52	...	21·07	...	...	

TABLE

Grants for State works for

	Military.					
	Original Works.		Repairs.		Total.	
	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.
	£.	£.	£.	£.	£.	£.
Madras	86,700	73,318	13,300	13,285	100,000	86,603
Bombay ... Including Special Fund Works ...	404,001	407,320	50,691	37,680	454,692	445,000
Bombay ... Excluding Special Fund Works ...	247,809	192,320	50,691	37,680	298,500	230,000
Bengal	172,500	77,500	40,000	37,500	212,500	115,000
North-Western Provinces	325,694	210,811	50,306	49,189	376,000	260,000
Punjab	369,993	188,575	32,507	31,425	402,500	220,000
Central Provinces	83,500	61,500	9,000	8,500	92,500	70,000
British Burmah	70,000	62,000	7,500	8,000	77,500	70,000
Oudh	118,998	56,870	8,502	9,148	127,500	66,018
Hyderabad	57,500	53,740	7,500	5,580	65,000	59,320
Straits Settlements	5,580	4,900	1,920	2,510	7,500	7,410
Rajpootana	63,066	25,383	4,934	6,117	68,000	31,500
Central India	58,341	28,686	5,659	2,314	64,000	31,000
Coorg	...	.....	.....	... ..	.....	.....
Unappropriated grant	...	23,397	.....	.....	.....	23,397
Total ... Including Special Fund Works ...	1,815,673	1,274,000	231,819	211,248	2,047,692	1,485,248
Total ... Excluding Special Fund Works ..	1,659,681	1,059,000	231,819	211,248	1,891,500	1,270,248

D.

1866-67, *compared with those for* 1865-66.

Civil Buildings.						Total.					
Original Works.		Repairs.		Total.		Original Works.		Repairs.		Total.	
1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
34,992	46,072	13,247	13,598	48,239	59,670	121,692	119,390	26,547	26,883	148,239	146,273
159,823	231,527	32,815	31,020	192,638	262,547	563,824	638,847	83,506	68,700	647,330	707,547
87,239	66,302	32,815	31,020	120,054	97,322	335,048	258,622	83,506	68,700	418,554	327,322
128,302	158,500	46,500	50,000	174,802	208,500	300,802	236,000	86,500	87,500	387,302	323,500
84,242	85,484	15,690	15,385	99,932	100,869	409,936	296,295	65,996	64,574	475,932	360,869
41,525	40,024	5,000	9,182	46,525	49,206	411,518	228,599	37,507	40,607	449,025	269,206
50,850	48,000	3,500	2,300	54,350	50,300	134,350	109,500	12,500	10,800	146,850	120,300
65,000	73,000	4,000	4,500	69,000	77,500	135,000	135,000	11,500	12,500	146,500	147,500
35,530	33,000	2,500	2,933	38,030	35,933	154,528	89,870	11,002	12,081	165,530	101,951
15,962	14,849	823	480	16,785	15,329	73,462	68,589	8,323	6,060	81,785	74,649
5,980	7,500	1,773	1,849	7,753	9,349	11,560	12,400	3,693	4,359	15,253	16,759
8,271	7,128	580	610	8,851	7,738	71,337	32,511	5,514	6,727	76,851	39,238
3,910	2,911	747	786	4,657	3,697	62,251	31,597	6,406	3,100	68,657	34,697
500	150	450	100	950	250	500	150	450	100	950	250
.....	.....	.....	.....	.....	.....	.. ...	23,397	.....	.....	.. ...	23,397
634,887	748,145	127,625	132,743	762,512	880,888	2,450,760	2,022,145	359,444	343,991	2,810,204	2,366,136
562,303	582,920	127,625	132,743	689,928	715,663	2,221,984	1,641,920	359,444	343,991	2,581,428	1,985,911

TABLE E.

Grants for works of Public Improvement for 1866-67, compared with those for 1865-66.

	Agricultural.						Communications.				Miscellaneous Public Improvement.						Total.					
	Original Works.		Repairs.		Total.		Original Works.		Repairs.		Original Works.		Repairs.		Total.		Original Works.		Repairs.		Total.	
	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Madras	62,792	25,982	96,345	100,000	159,137	125,982	69,464	44,772	114,433	120,062	183,897	164,834	6,495	5,159	2,675	3,055	9,170	8,214	138,751	75,913	213,453	223,117	352,204	299,030
Bombay { Including Special Fund Works ...	56,471	76,380	39,713	44,067	96,184	120,447	140,616	159,132	35,071	37,676	175,687	196,808	381,370	350,550	2,401	1,596	383,771	352,146	578,457	586,062	77,185	83,339	655,642	669,401
Bombay { Excluding ditto	56,471	76,380	39,713	44,067	96,184	120,447	130,616	159,132	35,071	37,676	165,687	196,808	27,174	33,991	2,401	1,596	29,575	35,587	214,261	269,503	77,185	83,339	291,446	352,842
Bengal	19,330	49,000	26,500	26,000	45,830	75,000	147,443	125,200	76,500	73,000	223,943	198,200	1,500	500	500	1,000	2,000	1,500	168,273	174,700	103,500	100,000	271,773	274,700
N. W. Provinces	145,339	66,354	37,090	44,400	182,429	110,754	81,187	97,177	98,708	70,513	179,895	167,690	1,500	...	...	..	1,500	...	228,026	163,531	135,798	114,913	363,824	278,444
Punjab	71,277	36,517	39,928	31,655	111,205	68,172	68,176	55,901	72,698	63,188	140,874	121,089	6,614	7,500	1,870	1,578	8,484	9,078	146,067	99,918	114,496	98,421	260,563	198,339
Central Provinces	.....	... ..	.....	.....	.....	.....	130,495	101,500	21,940	13,000	152,435	114,500	...	...	1,000	1,000	1,000	1,000	130,495	101,500	22,940	14,000	153,435	115,500
British Burmah	25,000	4,000	1,500	1,200	26,500	5,200	25,500	30,000	8,500	8,260	34,000	38,260	12,500	26,000	1,000	540	13,500	26,510	63,000	60,000	11,000	10,000	74,000	70,000
Oudh	.....	.....	.....	.....	.....	.....	37,990	39,868	12,500	15,245	50,490	55,113	...	600	...	...	...	600	37,990	40,468	12,500	15,245	50,490	55,713
Hyderabad	.....	.....	... ..	.....	.....	.....	24,866	23,613	2,784	1,940	27,650	25,553	...	...	...	...	...	...	24,866	23,613	2,784	1,940	27,650	25,553
Straits Settlements	3,050	1,500	340	350	3,390	1,850	6,365	2,837	1,750	1,550	8,115	4,387	162	3,750	300	365	462	4,115	9,577	8,087	2,390	2,265	11,967	10,352
Rajpootana	.....	.....	.....	.....	.....	.....	16,912	8,890	259	473	17,171	9,363	...	...	...	...	...	...	16,912	8,890	259	473	17,171	9,363
Central India	.....	... ...	.....	.....	.....	.....	25,900	21,970	9,832	7,179	35,732	29,149	...	...	...	..	...	...	25,900	21,970	9,832	7,179	35,732	29,149
Coorg	.....	.....	.....	.....	.....	.....	5,000	5,715	3,500	1,685	8,500	7,400	...	...	...	...	...	...	5,000	5,715	3,500	1,685	8,500	7,400
Unappropriated grant ...	.....	.....	.....	.....	.....	.....	.....	8,100	.....	.....	.....	8,100	...	...	...	...	...	...	.....	8,100	.....	.....	...	8,100
Total ... { Including Special Fund Works. ...	383,259	259,733	241,416	247,672	624,675	507,405	779,914	724,675	458,475	415,771	1,238,389	1,140,446	410,141	391,059	9,746	9,134	419,887	403,193	1,573,314	1,378,467	709,637	672,577	2,282,951	2,051,044
Total ... { Excluding ditto	383,259	259,733	241,416	247,672	624,675	507,405	769,914	724,675	458,475	415,771	1,228,389	1,140,446	55,945	77,500	9,746	9,134	65,691	86,634	1,209,118	1,061,908	709,637	672,577	1,918,755	1,734,485

TABLE F.

Summary of the grants for Original Works and Repairs for 1866-67, *as compared with those for* 1865-66.

	Original Works.		Repairs.		Total.		Difference between the grant for 1866-67 and that for 1865-66.	
	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	Grant for 1866-67 more than that for 1865-66.	Grant for 1866-67 less than that for 1865-66.
Public Improvement.	£.	£.	£.	£.	£.	£.	£.	£.
Miscellaneous { Including Special Fund Works ...	410,141	394,059	9,746	9,134	419,887	403,193	16,694	
Miscellaneous { Excluding ditto	55,945	77,500	9,746	9,134	65,691	86,634	.....	20,943
Agricultural	383,259	259,733	241,416	247,672	624,675	507,405	117,270	
Communications ... { Including Special Fund Works ...	779,914	724,675	458,475	415,771	1,238,389	1,140,446	97,943	
Communications ... { Excluding ditto	769,914	724,675	458,475	415,771	1,228,389	1,140,446	87,943	
Total Public Improvement ... { Including Special Fund Works ...	1,573,314	1,378,467	709,637	672,577	2,282,951	2,051,044	231,907	
Total Public Improvement ... { Excluding ditto	1,209,118	1,061,908	709,637	672,577	1,918,755	1,734,485	184,270	
State Works.								
Civil Buildings ... { Including Special Fund Works ...	634,887	748,145	127,625	132,743	762,512	880,888	.....	118,376
Civil Buildings ... { Excluding ditto	562,303	582,920	127,625	132,743	689,928	715,663	.....	25,735
Military ... { Including Special Fund Works ...	1,815,873	1,274,000	231,819	211,248	2,047,692	1,485,248	562,441	
Military ... { Excluding ditto	1,659,681	1,059,000	231,819	211,248	1,891,500	1,270,248	621,252	
Total ... { Including Special Fund Works ...	4,024,074	3,400,612	1,069,081	1,016,568	5,093,155	4,417,180	675,975	
Total ... { Excluding ditto	3,431,102	2,703,828	1,069,081	1,016,568	4,500,183	3,720,396	779,787	

TABLE G.

Distribution of the grant for Establishment for 1866-67, *by sub-heads of service, as compared with that for* 1865-66.

	Direction.		Construction.		Accounts.		Collection and Police.		Total.	
	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Madras	31,148	29,282	133,298	121,970	6,084	5,048	8,220	...	178,750	156,300
Bombay { Including Special Fund Works...	25,867	23,418	172,335	135,246	8,699	4,961	127	127	207,028	163,755
Bombay { Excluding ditto	.....	.....	.....	.....	...	...	...	...	190,000	160,539
Bengal	27,693	21,236	120,613	95,478	11,694	8,286	...	...	160,000	125,000
N. W. Provinces	25,095	25,467	129,176	104,231	7,925	9,277	4,854	4,820	167,050	143,795
Punjab	23,080	21,593	89,865	84,563	6,994	7,262	9,998	9,061	129,937	122,479
Central Provinces ...	9,618	10,645	46,246	39,055	4,251	4,880	...	...	60,115	54,580
British Burmah	5,010	6,973	26,790	26,700	3,200	3,827	...	...	35,000	37,500
Oudh	5,205	4,688	20,470	20,392	3,017	3,037	...	...	28,692	28,117
Hyderabad	2,916	2,584	11,723	8,848	1,681	1,928	...	...	16,320	13,360
Straits Settlements ...	1,844	1,854	4,633	4,895	503	820	...	...	6,980	7,569
Rajpootana	1,240	1,178	8,427	6,120	640	...	...	...	10,307	7,298
Central India	1,232	1,178	12,439	10,354	540	...	...	...	14,211	11,532
Coorg	.....	.....	2,830	2,150	...	...	...	...	2,830	2,150
Total ... { Including Special Fund Works...	139,948	150,096	778,845	660,002	55,228	49,329	231·99	14,008	1,017,220	873,435
Total ... { Excluding ditto	.....	.....	.....	.....	...	...	...	...	1,000,192	870,219
Percentage of items on total Budget grant ...	2·58	2·77	12·57	12·27	·80	·98	·38	·26	16·42	16·28
Percentage of items on grant for Establishment ...	15·72	17·19	76·57	75·56	5·43	5·65	2·28	1·6	100·	100·

[Note.—In the case of those Provinces in which a proportion of the Establishment is charged to Local Funds, the amount of such charge has been deducted from the various heads concerned.]

TABLE H.

Distribution of the grant for Establishment for 1866-67, *under the heads Salaries, Travelling Allowances and Contingencies, as compared with that for* 1865-66.

	Salaries.		Travelling Allowances.		Contingencies.		Total.	
	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.	1866-67.	1865-66.
	£.	£.	£.	£.	£.	£.	£.	£.
Madras	154,200	134,095	22,450	19,875	2,100	2,330	178,750	156,300
Bombay { Including Special Fund Works ...	171,129	136,181	27,126	21,407	8,773	6,167	207,028	163,755
Bombay { Excluding ditto	...	...	...	...	...	...	190,000	160,539
Bengal	143,050	108,600	11,850	10,600	5,100	5,800	160,000	125,000
N. W. Provinces ...	136,844	122,028	17,430	14,690	12,776	7,077	167,050	143,795
Punjab	114,010	105,683	11,950	11,751	3,977	5,045	129,937	122,479
Central Provinces ...	53,460	48,090	4,550	4,250	2,105	2,240	60,115	54,580
British Burmah ...	30,050	31,482	3,450	3,670	1,500	2,348	35,000	37,500
Oudh	25,072	24,454	2,730	2,323	890	1,340	28,692	28,117
Hyderabad	13,912	10,972	1,840	1,820	568	568	16,320	13,360
Straits Settlements ...	6,355	6,929	520	525	105	115	6,980	7,569
Rajpootana	9,049	6,422	978	650	280	226	10,307	7,298
Central India	11,594	9,653	2,130	1,373	487	506	14,211	11,532
Coorg	2,151	1,692	600	418	79	40	2,830	2,150
Total { Excluding Special Fund Works ...	...	...	...	...	...	...	1,000,192	870,219
Total { Including ditto	870,876	746,281	107,604	93,352	38,740	33,802	1,017,220	873,435
Percentage of items on total Budget grant ...	14·06	13·91	1·74	1·74	·62	·63	16·42	16·28
Percentage of items on such other ...	85·61	85·44	10·58	10·69	3·81	3·87	100·	100·

TABLE J.

Summary of the total estimated outlay on Public Works in India from all sources, during 1866-67.

Local Governments and Administrations.	State outlay.					Outlay from Local Funds.	Outlay on Railways and Irrigation Works, of which the interest is guaranteed by the State.	Grand Total.
	On Public Works.	On guaranteed and aided Irrigation Works, and Railways not guaranteed.	On guaranteed Railways.	Net loss by Railway Exchange.	Total.			
	£.	£.	£.	£.	£.	£.	£.	£.
Madras ...	694,193	5,807	15,426	35,074	750,500	85,456	657,992	1,493,948
Bombay ...	1,530,000	...	312,604	32,296	1,874,900	300,000	1,345,208	3,520,108
Bengal ...	827,500	15,000	49,543	11,457	903,500	150,000	756,159	1,809,659
N. W. Provinces ...	1,027,500	...	7,450	46,450	1,081,400	200,000	841,133	2,122,533
Punjab ...	847,500	...	6,577	71,923	926,000	190,916	836,550	1,953,466
Central Provinces ..	365,000	...	...	66,000	431,000	79,071	726,000	1,236,071
British Burmah ...	257,500	...	...	...	257,500	61,568	...	319,068
Oudh ...	246,212	3,788	...	...	250,000	43,672	...	293,672
Hyderabad ...	127,500	...	...	...	127,500	30,121	...	157,621
Straits Settlements	35,000	...	...	...	35,000	...	...	35,000
Rajpootana ...	105,000	...	...	...	105,000	...	...	105,000
Central India ...	120,000	...	...	...	120,000	...	...	120,000
Coorg ...	12,500	...	...	...	12,500	..	...	12,500
Total ...	6,195,405	24,595	391,600	263,200	6,874,800	1,140,804	5,163,042	13,178,646
Add outlay from Foreign Funds to be incurreed in Mysore								179,500
Net interest on guaranteed Capital								533,330
Grand Total								13,891,476

[Expenditure on Railways and Irrigation Works, of which the interest is not guaranteed by the State, is excluded from this Table.]

TABLE K.

Annual Grants for Public Works, from 1859-60 *to* 1866-67, *exclusive of the allotments for State expenditure on guaranteed and aided enterprize.*

Local Governments and Administrations.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.
	£.	£.	£.	£.	£.	£.	£.	£.
Madras	670,000	620,000	660,000	720,000	644,445	680,000	616,603	694,193
Bombay — Including Special Fund Works ...	485,000	505,000	525,000	580,000	1,118,852	1,099,330	1,560,000	1,530,000
Bombay — **Excluding ditto**	**485,000**	**505,000**	**525,000**	**580,000**	**1,073,727**	**895,000**	**860,000**	**920,000**
Bengal	450,000	514,917	510,000	518,900	659,614	545,000	730,000	827,500
North-Western Provinces ...	800,000	610,000	630,000	600,686	617,643	684,538	788,760	1,027,500
Punjab	564,000	510,000	540,000	510,000	552,037	565,000	600,000	847,500
Central Provinces	... ...	... ...	... ...	181,400	278,666	290,000	300,000	365,000
Nagpoor	60,000	60,000	85,000					
British Burmah	145,000	149,210	145,000	172,500	197,500	242,800	257,500	257,500
Oudh	395,000	250,000	190,000	172,170	220,000	207,253	187,581	216,212
Hyderabad	53,000	82,459	54,100	66,600	92,679	90,000	114,400	127,500
Straits Settlements	63,300	67,968	40,000	42,000	40,000	40,000	35,000	35,000
Rajpootana						11,367	56,250	105,000
Central India	... ...		1,800	17,500	28,677	37,810 12,075	76,250	120,000
Coorg						6,000	10,000	12,500
Unappropriated grant ...	... ...	... ...		23,940	62,402	53,523	... ...	31,497	
TOTAL — Excluding Special Fund Works ...	3,685,300	3,371,354	3,420,540	3,655,335	4,467,644	4,269,033	4,663,841	5,585,405
TOTAL — Including ditto ...	3,685,300	3,371,354	3,420,540	3,655,335	4,512,769	4,473,363	5,363,841	6,195,405

TABLE L.

Grants from Imperial Funds for Original Works, from 1860-61 *to* 1866-67 *inclusive.*

Local Governments and Administrations.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.
	£.	£.	£.	£.	£.	£.	£.
Madras	200,054	250,537	296,556	268,105	296,952	195,303	260,443
Bombay — Including Special Fund Works	224,483	260,165	302,113	808,364	776,782	1,224,909	1,142,281
Bombay — **Excluding ditto** ...	**224,483**	**260,165**	**302,113**	**765,406**	**572,452**	**528,125**	**549,309**
Bengal	264,187	260,400	270,748	382,459	280,000	410,700	469,075
North-Western Provinces ...	372,260	379,836	350,686	319,266	381,833	459,826	637,962
Punjab	296,131	300,562	260,185	323,016	325,223	328,517	557,585
Central Provinces	... ...	... ...	119,304	202,924	199,598	211,000	264,845
Nagpoor	41,469	65,154					
British Burmah	94,887	93,301	111,840	148,637	185,600	195,000	198,000
Oudh	214,949	147,481	125,000	167,626	144,475	130,338	192,518
Hyderabad	61,547	35,370	46,805	71,862	69,266	92,202	98,328
Straits Settlements	56,410	27,842	24,626	24,321	25,909	20,487	21,137
Rajpootana	1,330	16,330	22,171	30,671	8,378	41,401	88,249
Central India					10,410	53,567	88.151
Coorg					2,678	5,865	5,500
Undistributed grant	... ...	... ...	... ...	... ...	... ...	31,497	
TOTAL — Including Special Fund Works	1,827,707	1,836,978	1,930,034	2,747,251	2,707,104	3,400,612	4,024,074
TOTAL — **Excluding ditto** ...	**1,827,707**	**1,836,978**	**1,930,034**	**2,704,293**	**2,502,774**	**2,703,828**	**3,431,102**
Add grant for Repairs as per Table M.	881,340	838,702	871,776	909,906	959,586	1,016,568	1,069,081
Grant for Establishment as per Table N. — Including Special Fund Works	662,307	720,920	763,102	750,336	786,829	873,435	1,017,220
Grant for Establishment as per Table N. — **Excluding ditto** ...	**662,307**	**720,920**	**763,102**	**748,169**	**786,829**	**870,219**	**1,000,192**
Add grant for Tools and Plant ...	... ...	... ...	28,021	51,753	49,811	73,226	85,030
Unappropriated grant at disposal of Government of India	... ...	23,940	62,102	53,523			
Total as per Table K. — Including Special Fund Works	3,371,354	3,420,540	3,655,335	4,512,769	4,473,363	5,363,841	6,195,405
Total as per Table K. — **Excluding ditto** ...	**3,371,354**	**3,420,450**	**3,655,335**	**4,467,644**	**4,269,033**	**4,663,841**	**5,585,405**

TABLE M.

Grants from Imperial Funds for Repairs, from 1860-61 *to* 1866-67 *inclusive.*

Local Governments and Administrations.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.
	£.	£.	£.	£.	£.	£.	£.
Madras	259,946	239,463	233,993	229,466	250,000	250,000	240,000
Bombay	163,585	148,126	158,852	158,819	165,000	152,039	160,691
Bengal	156,370	135,600	128,972	147,500	155,000	187,500	190,000
N. W. Provinces	136,995	134,420	130,000	168,036	170,234	179,487	201,794
Punjab	102,777	114,465	124,815	120,153	118,158	139,028	152,003
Central Provinces	...	...	24,314	25,141	27,145	24,800	35,440
Nagpoor	3,565	4,215					
British Burmah	34,000	30,060	31,500	18,863	23,300	22,500	22,500
Oudh	12,765	20,034	20,000	23,674	32,651	27,326	23,502
Hyderabad	5,920	7,420	8,445	8,070	7,630	8,000	11,107
Straits Settlements	4,947	3,729	7,412	5,899	6,311	6,624	6,083
Rajpootana	...	...	...	...	576	7,200	5,773
Central India	470	1,170	3,473	4,285	1,581	10,279	16,238
Coorg	...	...	...	..	2,000	1,785	3,950
TOTAL ...	881,340	838,702	871,776	909,906	959,586	1,016,568	1,069,081

TABLE N.

Grants from Imperial Funds for Establishment, from 1860-61 *to* 1866-67 *inclusive.*

Local Governments and Administrations.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.
	£.	£.	£.	£.	£.	£.	£.
Madras	160,000	170,000	164,450	128,874	123,048	156,300	178,750
Bombay ... Including Special Fund Works ...	116,932	116,709	118,013	137,167	148,704	163,755	207,028
Bombay ... Excluding ditto ...	116,932	116,709	118,013	13 ,000	148,704	160,539	190,000
Bengal	94,360	114,000	119,180	110,405	110,000	125,000	160,000
N. W. Provinces	100,745	115,744	120,000	130,341	132,471	143,795	167,050
Punjab	111,092	124,973	125,000	108,868	121,619	122,479	129,937
Central Provinces	...	...	37,782	50,600	62,257	54,580	60,115
Nagpoor	14,966	15,631					
British Burmah	20,323	21,639	29,160	30,000	33,900	37,500	35,000
Oudh	22,286	22,485	27,170	28,700	30,127	28,117	28,692
Hyderabad	14,992	11,310	11,350	12,746	13,104	13,360	16,320
Straits Settlements	6,611	8,429	7,963	9,780	7,780	7,569	6,980
Rajpootana	...	...	...	...	2,413	7,298	10,307
Central India	...	...	3,034	2,855	84	11,532	14,211
Coorg	...	...	...	...	1,322	2,150	2,830
Total ... Including Special Fund Works ...	662,307	720,920	763,102	750,336	786,829	873,435	1,017,220
Total ... Excluding ditto ...	662,307	720,920	763,102	748,169	786,829	870,219	1,000,192

TABLE O.

Grants for Original Works and Repairs from 1860-61 *to* 1866-67, *under the heads 'Military,' 'Civil Buildings,' and 'Public Improvement.'*

Years.	Military.			Civil Buildings.			Public Improvement.			Total.		
	Original Works.	Repairs.	Total.	Original Works.	Repairs.	Total.	Original Works.	Repairs.	Total.	Original Works.	Repairs.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1860-61	770,114	130,575	900,689	304,185	86,532	390,717	753,408	664,233	1,417,641	1,827,707	881,340	2,709,047
1861-62	390,571	147,052	537,623	198,036	88,811	286,847	1,248,371	602,839	1,851,210	1,836,978	838,702	2,675,680
1862-63	410,679	158,809	569,488	307,198	101,879	409,077	1,212,157	611,088	1,823,245	1,930,034	871,776	2,801,810
1863-64	614,846	172,059	786,905	593,816	104,048	697,864	1,538,589	633,799	2,172,388	2,747,251	909,906	3,657,157
1864-65	672,275	176,180	848,455	464,147	118,154	582,301	1,570,682	665,252	2,235,934	2,707,104	959,586	3,666,690
1865-66	1,274,000	211,248	1,485,248	748,145	132,743	880,888	1,378,467	672,577	2,051,044	3,400,612	1,016,568	4,417,180
1866-67	1,815,873	231,819	2,047,692	634,887	127,625	762,512	1,573,314	709,037	2,282,951	4,024,074	1,069,081	5,093,155

NOTE.—The grant assigned on account of the Reserve Fund, from 1860-61 to 1863-64, and which was only available for Original Works, has been rateably distributed among the three heads of service.

TABLE P.

Grants for Public Works for 1866-67 *compared with the Area, Population and Land Revenue of the several Local Governments and Administrations.*

Local Governments and Administrations.	Area in square miles.	Population [in round numbers.]	Land Revenue.	Grant for Public Works for 1866-67.				Grant per 100 square miles.		Grant per million souls.		Grant per £100 of Land Revenue.	
				Grant for Public Improvement.			Total grant including State expenditure on Railways, and net loss by Railway exchange.	For Public Improvement.	For total grant.	For Public Improvement.	For total grant.	For Public Improvement.	For total grant.
				Public improvement including grants for guaranteed and aided Irrigation Works and aided Railways [in round numbers.]	Grant for State outlay on guaranteed Railways, and net loss by Railway exchange.	Total.							
			£.	£.	£.	£. A.	£.	£. A.	£.	£. A.	£.	£. A.	A.
Madras	126,400	22,900,000	4,227,000	495,000	50,500	545,500	750,500	431	594	23,821	32,773	12·95	17·76
Bombay { Including Special Fund Works ...	139,900	12,200,000	3,500,000	769,000	344,900	1,113,900	1,874,900	796	1,340	91,385	153,681	31·82	53·57
Bombay { Excluding ditto	**139,900**	**12,200,000**	**3,500,000**	**393,000**	**172,900**	**565,900**	**1,092,900**	**404**	**781**	**46,385**	**89,582**	**16·17**	**31·22**
Bengal	261,400	40,900,000	3,850,000	358,000	61,000	419,000	903,500	160	340	10,244	22,090	10·88	23·47
N. W. Provinces	84,400	28,100,000	4,040,000	445,000	53,900	498,900	1,081,400	591	1,281	[illegible]	38,519	12·34	[illegible]
Punjab...	100,400	14,800,000	1,920,000	311,000	78,500	389,500	926,000	387	922	26,318	62,563	20·28	48·23
Central Provinces	108,700	6,700,000	613,000	186,000	66,000	252,000	431,000	244	426	37,612	64,328	41·11	70·31
British Burmah	81,400	1,800,000	562,000	86,000	... ...	86,000	257,500	106	316	47,778	143,056	15·3	[illegible]
Oudh	27,900	8,100,000	1,128,000	61,000	... ...	61,000	250,000	219	896	7,531	30,864	5·41	22·16
Hyderabad [East and West Berar]	16,600	1,100,000	382,000	32,000	... ...	32,000	127,500	193	768	29,090	115,909	8·38	33·38
Straits Settlements	1,200	300,000	9,400	15,000	... ..	15,000	35,000	1,250	2,917	50,000	116,666	159·57	372·34
Coorg	2,200	100,000	21,000	11,000	... ...	11,000	12,500	500	568	110,000	125,000	52·38	59·51
Total ... { Including Special Fund Works ...	950,500	137,000,000	20,252,400	2,769,000	654,800	3,423,800	6,619,800	360	699	24,991	48,531	16·91	32·83
Total ... { Excluding ditto	**950,500**	**137,000,000**	**20,252,400**	**2,393,000**	**482,800**	**2,875,800**	**5,867,800**	**302**	**617**	**20,991**	**42,830**	**14·19**	**28·97**
Rajpootana	... ...	... ...	... ...	19,000	... ...	19,000	105,000						
Central India	....	... ...	.. ...	41,000	... ...	41,000	120,000						
TOTAL ...	950,500	137,000,000	20,252,400	2,829,000	654,800	3,483,800	6,874,800	367	723	25,429	50,181	17·2	33·94

Report by Accountant General, Public Works Department, on Budget Estimate for 1866-67.

PW 6573/66

Bom. 15 Nov. 66 No. 326.

Circular No. 89 of 1866.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Accounts.

SIMLA, *the 17th October* 1866.

Budget Estimate of expenditure on Public Works in India for 1866-67.

READ report by Accountant General, Public Works Department, on above estimate.

RESOLUTION.—His Excellency the Governor General in Council observes that the report by the Accountant General, Public Works Department, contains the usual details regarding the Public Works grants of the year, and is accompanied by useful tables analysing from various points of view the assignment for 1866-67 and those of earlier years, which should be circulated to the Department and published for general information.

2. The only matter in that report which calls for special notice at the present time is the high charges in Madras, Bombay and Central India, for travelling allowances, as compared with similar charges in other Provinces. The attention of the Local Governments and Administrations concerned should be drawn to this point, in view to enquiry being made and measures taken to reduce the grant for this service as low as possible.

ORDER.—Ordered that the foregoing Resolution, together with the report by the Accountant General, omitting paragraphs 24 to 33, be forwarded to Governments of Madras and Bombay, and to the Governor General's Agent Central India, for information and guidance; and to the other Local Governments and Administrations; to the Home, Foreign, Financial and Military Departments, and to the Quarter Master General of the Army, for information.

Ordered also, that a copy of the report, omitting the same paragraphs, be published as a Supplement to the *Gazette of India*.

H. Wilkinson *Lieut.-Col.*, R. A.,
Secretary to the Govt. of India.

To
The Secretary to the Government of Madras
Public Works Department

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P.W. 1866 Departt.

No. 4513.

Proc. of Govt for November

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

Accounts.

To The Secretary to Govt of Madras
for P.W.D.

CIRCULAR No. 89 PUBLIC WORKS.

Dated Simla, 17th October 1866.

Received 6th Nov.

Enc 1

Budget Estimate of expenditure on Public Works in India, for 1866-67.

No 3643 - 16th Nov 1866.

With enclosures

No 324-325

No 3643

1 Ordered to be recorded.

2. The subject of para 2 will be considered when the budget of Establishments for the year 1867/68 comes under review.

Fort St George
15th Nov 1866

No. 3643 - 16th Nov 1866.

With enclosures

No 324-325

G. 9th Nov 1866 No. 12th