(1) பக்கங்களின் எண்ணிக்கை 46

(2) புதுக்கித் திருப்பிய நாள் 4/90

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

PWD துறை

65

அரசாணை எண். 1476
மு. கோப்புத் தாள் எண்.

அச்சகம்
பலவகை

நாள் : 12-5-1892 19 .

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

23 Shelf

ஆவண. கா-1—18,006—15-6-87.

D.V.

Accompaniment to P. W. D. Resolution No. 96 A.—G., dated 20th April 1892.

Note by R. G. Macdonald, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the head "Civil Works" in the Accounts of the Government of India for 1890-91.

The amount of *Revenue* and *Expenditure* exhibited in these accounts and reviewed in the following paragraphs is:—

	Collected or expended by		Collected or expended in England.	Total.
	Public Works Officers.	Officers of other Departments.		
	Rx.	*Rx.*	*Rx.*	*Rx.*
Revenue	189,965	380,871	34,408	605,244
Expenditure	3,583,929	1,184,926	125,109	4,893,964

1476/1

REVENUE.

1. The *Revenue* credited in the accounts of the Government of India for 1890-91 under the head "Civil Works" amounts to Rx. 605,244. Of this sum—

Rx.
189,965 were realized by Public Works officers in India,
380,871 by officers of other Departments in India, and
34,408 in England.

Total . 605,244

2. The sources of revenue and the amounts collected under each are:—

Sources of Revenue.	Collections								
	By Public Works Officers.				By Officers of other Departments.				Grand Total.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
India.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rents of Buildings . . .	7,933	29,810	145	37,888	...	3,343	685	4,028	41,916
Sales of ,, . . .	3,722	34,827	173	38,722	...	1,642	866	2,508	41,230
,, of Tools and Plant . .	402	4,052	111	4,565	...	...	...	...	4,565
,, of Produce . . .	92	5,103	903	6,098	5	2,651	10,542	13,198	19,296
,, of Old Materials . .	261	3,588	148	3,997	...	301	1,020	1,321	5,318
Value of Materials from Old Buildings	20	503	5	528	...	...	...	...	528
Receipts from Public Works Workshops	...	9,547	...	9,547	...	...	...	...	9,547
Receipts from Civil Engineering Colleges	...	2,586	...	2,586	...	...	...	...	2,586
Tolls on Roads	...	62,979	...	62,979	...	8,198	32,571	40,769	103,748
Ferry Receipts	...	3,815	...	3,815	...	111,657	183,936	295,593	299,408
Unclaimed Deposits . . .	23	601	9	633	...	...	...	...	633
Collections under the Highway Act	...	2,238	...	2,238	...	...	...	...	2,238
Fines, Refunds and Miscellaneous	340	15,843	186	16,369	...	3,603	11,151	14,754	31,123
Fees on Masonry Graves . .	...	...	...	...	17	1,314	...	1,331	1,331
Arboriculture	...	...	...	...	...	...	6,321	6,321	6,321
Tolls on Steamers . . .	...	...	...	...	...	...	1,048	1,048	1,048
Total .	12,793	175,492	1,680	189,965	22	132,709	248,140	380,871	570,836
England.									
Royal Indian Civil Engineering College, Cooper's Hill . .	24,878	...	...	24,878	...	...	...	...	24,878
* Recovery in respect of fire insurance	1,056	...	...	1,056	...	...	...	...	1,056
Exchange	8,474	...	...	8,474	...	...	...	...	8,474
Total .	34,408	...	...	34,408	...	...	...	...	34,408
Grand Total .	47,201	175,492	1,680	224,373	22	132,709	248,140	380,871	605,244
For details by Provinces, see page of account	v	vi	vi	...	v	vi	vi	...	vi

* No further particulars available.

3. *Rents of buildings, Rx. 41,916.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.	By Public Works Officers.	By Officers of other Departments.	Total.
	Rx.	Rx.	Rx.
1886-87	29,221	3,832	33,053
1887-88	29,730	3,817	33,547
1888-89	33,245	3,691	36,936
1889-90	36,875	4,061	40,936
1890-91	37,888	4,028	41,916

There has been much attention given of late years to the levy of fair rents for buildings occupied as residences by public servants and others, and the Government of India has issued several important resolutions on this subject. The revenue from this source has grown, but the financial results are not yet satisfactory. Taking the figures from the Examiners' accounts of buildings let and available for hire, which certainly do not err on the side of overstating the amount expended on this class of buildings, the Government of India has expended, on house property now occupied or available for occupation as residences, approximately the sum of Rx. 1,393,924 as noted below :—

		Capital cost of buildings from Examiners' Accounts.			Rents realized.	Cost of Repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on Capital cost excluding rent-free buildings.
	Year of the Account.	Amount.							
		Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.		
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
India—Central India Rajputana	1890-91	...	17,690	17,690	936	...	525	401	2·27
India—Coorg	1890-91	5,965	15,099	21,064	763	54	517	246	1·63
India—Hyderabad	1889-90	4,297	9,729	14,026	89	...	88	1	·01
India—Port Blair	1890-91	...	5,793	5,793	194	...	37	157	2·71
India—Baluchistan	1889-90	36,909	...	36,909	...	105	...	...	...
Total India	...	1,358	42,956	44,314	1,149	32	1,286	—137	—·32
Central Provinces	1890-91	48,529	91,267	139,796	3,131	191	2,463	668	·73
Upper Burma	1890-91	21,315	27,938	49,253	938	216	1,306	—368	—1·32
Lower Burma	1890-91	746	7,779	8,525	449	30	331	118	1·52
Assam	1890-91	12,128	44,272	56,400	2,342	187	1,259	1,083	2·45
Bengal	1890-91	11,425	22,352	33,777	1,173	444	1,209	—36	—·16
North-Western Provinces and Oudh	1890-91	325,481	44,908	370,389	1,824	2,486	703	1,121	2·50
Punjab	1889-90	35,573	57,943	93,516	1,846	983	1,878	—32	—·06
Madras	1890-91	8,065	103,882	111,947	4,454	71	1,732	2,722	2·62
Bombay	1890-91	108,222	95,822	204,044	3,717	273	1,392	2,325	2·43
Total	1890-91	152,750	173,527	326,277	6,466	2,515	4,012	2,454	1·41
		724,234	669,690	1,393,924	26,340	7,396	16,285	10,055	1·50
						23,681			

4. In many cases the cost of repairs exceeds the realizations from rent; but even excluding the cost of repairs altogether, Government has realized on its capital outlay on house property only 1·89 per cent. : excluding the capital cost of buildings allotted rent-free under the orders of the Government of India, Government has received a gross return of 3·93 per cent. only on the capital invested, and it has to pay for maintenance and repairs in addition.

The net return on capital cost of buildings excluding those allotted rent-free is 1·50 per cent.

It will be observed that the realizations of rent in other Departments are comparatively small; and that the proportionate return on the capital outlay varies considerably in different provinces.

5. *Sales of Buildings, Rx. 41,230.*—The largest recovery is under Bengal, Rx. 31,987, and is owing to the sale of certain premises and land near the custom house in Calcutta to the East Indian Railway. This was really only a transfer in the public accounts from Civil Works—Provincial to State Railway Construction—Not charged to Revenue.

6. *Sales of Tools and Plant, Rx. 4,565.*—The largest recovery was Rx. 2,114 under Madras, but Bengal followed with Rx. 1,289.

7. *Sales of Produce, Rx. 19,296.*—The amounts credited under this head consist of moneys accruing from sales of grass, fruit and other produce along lines of roads and on Government lands, and the largest contributions have been from :—

Provinces.	Public Works Officers.	Officers of other Departments.	Total.
	Rx.	Rx.	Rx.
North-Western Provinces and Oudh	1,769	2,621	4,390
Punjab	2,633	...	2,633
Central Provinces	38	...	38

8. *Sales of Old Materials, Rx. 5,318.*—Madras heads the list with a recovery of Rx. 1,909, and Bombay follows with a recovery of Rx. 1,144.

9. *Value of Materials from Old Buildings, Rx. 528.*—The distinction between this and the preceding head must be artificial. The recoveries credited under this head are small, the principal item appearing under Bengal.

10. *Receipts from Departmental Workshops, Rx. 9,547.*—The sum credited under this head, Rx. 9,547, represents profits which have accrued from the workshops at Rurki.

11. *Receipts from Civil Engineering Colleges, Rx. 2,586.*—The sum credited under this head represents the income from fees, &c., of the Thomason College at Rurki. There are Civil Engineering Colleges established at Madras, and Poona, and also at Seebpore, near Calcutta; but the fees and other income from the last three are not credited in the Public Works accounts. The financial effect of the Thomason College on the Public Works accounts in 1890-91 was—

	Rx.
Income	3,060*
Outlay—	
Salaries, Office establishment, Book Depôt and Press	15,870
Repairs of buildings	1,098
Total	16,968
Net debit	13,908

* Includes Rx. 474 Rent of Buildings.

Interest and depreciation upon buildings, apparatus and furniture are excluded from the above figures.

12. *Tolls on Roads, Rx. 103,748.*—The Provinces in which tolls on the public roads are credited in the public accounts under the head "Civil Works" are Bombay, the Punjab, Coorg and the Central Provinces.

In Bombay, tolls to the amount of Rx. 62,125 were realized by Public Works officers, and to the amount of Rx. 30,215 by officers of other Departments; in all Rx. 92,340 during 1890-91. There was also a sum of Rx. 2,238 realized, which is mentioned in para. 16 below. In the Punjab, Rx. 8,125 were realized by Civil officers. In Coorg, Rx. 2,356 were similarly collected. In the Central Provinces, the entire recovery was Rx. 927 only, of which Rx. 854 were collected in the Public Works Department.

13. *Ferry Receipts, Rx. 299,408.*—This is the most important source of revenue credited under the head "Civil Works." It amounted in 1890-91 to

Rx. 299,408 against the undernoted sums in the two preceding years; prior to this period tolls on roads and ferry receipts were not accounted for separately in the Finance and Revenue Accounts of the Government of India:—

Years.	By Public Works Officers.	By Civil Officers.	Total.
	Rx.	Rx.	Rx.
1888-89	3,458	307,902	311,360
1889-90	2,511	306,707	309,218
1890-91	3,815	295,593	299,408

14. The Provinces which contributed this sum of Rx. 299,408 are:—

Province.	Collections.		Total.
	By Public Works Officers.	By Officers of other Departments.	
	Rx.	Rx.	Rx.
Coorg	...	159	159
Central Provinces	2,182	6,430	8,612
Burma { Upper	...	3,614	3,614
Burma { Lower	...	6,360	6,360
Assam	1,166	12,118	13,284
Bengal	...	60,293	60,293
North-Western Provinces	467	63,412	63,879
Punjab	...	34,381	34,381
Madras	...	91,626	91,626
Bombay	...	17,200	17,200
Total	3,815	295,593	299,408

15. *Unclaimed Deposits, Rx. 633.*—This sum consists of small amounts written off the Public Works deposit account in various provinces to the credit of Revenue. The rule is to credit Revenue with sums which have lain unclaimed for three complete account years—*vide* Civil Account Code, Volume I, Chapter 14, Rule 11.

16. *Collections under the Highway Act, Rx. 2,238.*—The Act referred to is in force in Bombay, and the whole of the recoveries are made by the city and cantonment magistrates of Poona, although accounted for under Public Works officers. This sum of Rx. 2,238 must be added to the sum of Rx. 92,340 mentioned in para. 12, to arrive at the total of Rx. 945,780 which is raised in Bombay by direct tolls on persons using the public roads.

17. *Fines, Refunds and Miscellaneous, Rx. 31,123.*—Fines from contractors and workmen are properly applicable in reduction of expenditure, as they lessen the amounts to be paid; and similarly refunds of expenditure are credits to works and heads of service. Neither of these classes of recoveries are credited to this head; but for the present fines from members of the establishment

are so exhibited. The Provinces realizing the largest amounts under this head are:—

Province.	Collections of Fines, Refunds and Miscellaneous.		
	By Public Works officers.	By officers of other Departments.	Total.
	Rx.	Rx.	Rx.
Bengal	7,942	3,187	11,129
North-Western Provinces	304	1,931	2,235
Punjab	235	668	903
Madras	1,458	7,109	8,567
Bombay	5,756	234	5,990

18. The following are the only items appearing in the above table of which particulars are known here:—

Province.	Particulars.	Amount.
		Rx.
	Public Works Officers.	
Bengal	Rents from strand bank and maidan	4,989
Bombay	Ground rent received from the Gaiety theatre, Bombay	Amounts not known.
	Receipts from lessees of plots of land on the esplanade.	
	Officers of other Departments.	No particulars available.

19. *Fees on Masonry Graves, Rx. 1,331.*—This amount is realized under the rule in Code, Volume I, Appendix M, Part II, Rule 1. The collections were—

	Rx.	
In Madras	282	
„ Bombay	204	
„ Punjab	118	
„ Bengal	245	
„ North-Western Provinces	319	
„ Hyderabad	15	Sale proceeds of grass of cemeteries.
„ Baluchistan	2	
„ Central Provinces	68	
„ Lower Burma	78	
Total	1,331	

These collections are wholly made by officers of other departments.

20. *Arboriculture, Rx. 6,321.*—The whole of the sum of Rx. 6,321 was recovered in the North-Western Provinces and Oudh by civil officers. It accrued from sale of produce. Collections from this source were formerly credited in the accounts of the Civil Department.

21. *Tolls on Steamers, Rx. 1,048.*—This is an impost levied in the North-Western Provinces, but correct particulars of it are not known here.

Expenditure.

22. The *Expenditure* recorded in the accounts of the Government of India for 1890-91, under the head "Civil Works," amounts to Rx. 4,893,964. Of this sum—

Rx. 3,608,801 were expended by officers of the Public Works Department;
„ 1,184,926 by officers of other Departments;
„ 4,793,727
and „ 100,237 in England including exchange; but exclusive of the value of supplies to India which are included in the outlay upon the works concerned
„ 4,893,964 in all.

This money was expended upon—

	Rx.
New works	2,160,410
Repairs	1,659,005
Tools and Plant	50,836
Increase of Stores, &c.	4,983
Miscellaneous (contributions to municipalities, &c.)	77,993
Establishment	840,500
	4,793,727
Add—	
In England	100,237
TOTAL	4,893,964

23. The following table exhibits the services on which this sum was spent and the funds out of which it came. The outlay from Excluded Local Funds, Rx. 382,550, represents money expended by the agency of the Public Works Department for local bodies and institutions:—

HEADS OF SERVICE.	Imperial.	Provincial.	Incorporated Local.	Excluded Local.	TOTAL.
INDIA.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PUBLIC WORKS OFFICERS					
Civil Buildings—					
New works	236,244	655,576	29,132	77,621	998,573
Repairs	65,605	172,606	14,468	7,182	259,861
	301,849	828,182	43,600	84,803	1,258,434
Communications—					
New works	133,864	267,419	173,789	19,324	594,396
Repairs	51,333	449,853	201,523	11,217	713,926
	185,197	717,272	375,312	30,541	1,308,322
Miscellaneous Public Improvements—					
New works	—11,252	37,950	18,703	213,892	259,293
Repairs	1,754	17,593	9,315	31,512	60,174
	—9,498	55,543	28,018	245,404	319,467
TOTAL WORKS AND REPAIRS	477,548	1,600,997	446,930	360,748	2,886,223
Establishment	121,810	458,101	75,852	20,754	676,517
Tools and Plant	8,528	26,612	4,890	1,048	41,078
Suspense	11,705	—5,498	—1,257	...	4,950
Profit and Loss	12	21	...	...	33
TOTAL PUBLIC WORKS OFFICERS	619,603	2,080,233	526,415	382,550	3,608,801
OFFICERS OF OTHER DEPARTMENTS					
Civil Buildings—					
New works	2,700	4,888	24,266		31,854
Repairs	...	4,657	21,339		25,996
	2,700	9,545	45,605		57,850
Communications—					
New works	...	2,403	223,569		225,974
Repairs	503	9,978	552,720		563,201
	503	12,383	776,289		789,175
Miscellaneous Public Improvements—					
New works	...	13,285	37,035		50,320
Repairs	...	8,122	27,725		35,847
	...	21,407	64,760		86,167
TOTAL WORKS AND REPAIRS	3,203	43,335	886,654		933,192
Establishment	...	6,510	157,473		163,983
Tools and Plant	...	204	9,554		9,758
Miscellaneous	...	57,994	19,999		77,993
TOTAL OFFICERS OF OTHER DEPARTMENTS	3,203	108,043	1,073,680		1,184,926
TOTAL INDIA	622,806	2,188,276	1,600,095	382,550	4,793,727
ENGLAND.					
Leave allowances of Public Works Officers					43,785
Royal Indian Civil Engineering College, &c.					31,766
TOTAL ENGLAND AT PAR EXCHANGE					75,551 24,686
GRAND TOTAL					4,893,964

24. *Outlay in England.*—The outlay in England, exclusive of the value of stores charged to works direct, compares as follows with the actuals of the previous four years:—

Details.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
		Rx.	Rx.	Rx.	Rx.
Salaries of President, Professors, &c., and other charges of the Royal Indian Civil Engineering College, Cooper's Hill	23,029	26,672	28,768	25,602	24,905
Salaries, &c., of passed students detained in England	4,478	4,583	4,671	4,357	4,380
Passage to India of officers on appointment	1,517	1,254	2,780	1,576	704
Furlough pay and absentee allowances of officers of the Public Works Department	53,994	52,841	59,076	66,109	43,785
Salaries, &c., of Indian officers of the Public Works Department undergoing training in England	2,054	1,576	847	745	679
Remuneration for professional services	...	...	...	...	1,098
	85,072	86,926	96,142	98,389	75,551
Exchange	31,993	36,527	44,733	44,160	24,686
TOTAL	117,065	123,453	140,875	142,549	100,237

25. The direct charge to the State under the head "Civil Works" on account of the Royal Indian Civil Engineering College at Cooper's Hill was—

		Charge in sterling.	Income in sterling.		Net charge.
		£	£		£
In	1890-91	24,905	24,878	=	27
"	1889-90	25,602	25,172	=	430
"	1888-89	28,768	26,380	=	2,388
"	1887-88	26,672	25,601	=	1,071
"	1886-87	23,029	22,281	=	748

26. The provinces in which the outlay in India was incurred are shown in the following tabe:—

Provinces.		Services.											
		Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Profit and Loss.	Total.
		Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Public Works Officers.										
Military Works	Imperial	15,397	4,627	...	...	...	...	4,606	300	3,766	...	28,696
	Excluded Local	143	38	...	...	...	...	...	...	...	...	181
		15,540	4,665	...	...	...	...	4,606	300	3,766	...	28,877
Rajputana	Imperial	1,485	1,930	2,831	4,754	...	...	5,355	488	...	...	16,845
	Local	39	45	30	1,033	...	...	115	17	...	...	1,279
	Excluded Local	60	...	...	623	2,524	39	367	49	...	...	3,662
		1,584	1,975	2,861	6,410	2,524	39	5,837	554	...	...	21,784
Central India	Imperial	822	1,759	1,428	7,353	...	...	9,703	350	507	...	32,012
	Excluded Local	1,112	733	3,639	4,067	...	...	2,434	151	...	...	12,336
		1,934	2,492	5,267	11,420	...	...	12,227	501	507	...	* 34,348
Coorg	Imperial	1,249	341	1,870	5,914	133	...	3,243	328	—353	...	12,725
	Local	...	...	1,118	770	30	42	485	29	...	...	2,474
	Excluded Local	26	67	...	...	...	...	22	1	...	...	116
		1,275	408	2,988	6,684	163	42	3,750	358	—353	...	15,315
Hyderabad	Imperial	893	813	...	...	...	...	330	21	6	...	2,063
	Excluded Local	5,620	1,078	2,517	2,570	9,088	3,551	2,117	203	...	...	26,744
		6,513	1,891	2,517	2,570	9,088	3,551	2,447	224	6	...	28,807
Port Blair	Imperial	—176	1,490	...	...	...	...	1,320	...	...	...	2,634
	Local	...	...	...	...	...	...	...	...	...	...	...
		—176	1,490	...	...	...	...	1,320	...	...	...	2,634
Baluchistan Agency	Imperial	22,773	9,704	19,009	4,954	—28,128	85	10,681	1,468	1,306	...	41,852
Central Provinces	Imperial	1,772	265	...	...	...	...	468	31	...	...	2,910
	Provincial	34,700	5,696	58,423	35,604	374	...	35,711	4,023	1,200	...	176,165
	Local	28	...	20,856	2,782	668	140	2	...	...	...	23,686
	Excluded Local	1,522	83	3,050	92	18	...	892	154	...	...	23,273
		38,022	6,044	82,329	38,478	17,465	15	37,073	4,208	1,200	...	226,034
Upper Burma	Imperial	96,404	8,797	101,135	22,737	1,889	1,524	55,170	4,674	1,002	12	293,344
	Provincial	...	...	...	...	...	...	...	...	...	...	...
	Local	...	...	4,386	639	1,409	...	1,313	94	...	...	7,861
	Excluded Local	...	...	51	...	1,053	...	232	16	...	...	1,352
		96,404	8,797	105,572	23,396	4,351	1,524	56,715	4,784	1,002	12	302,557
Lower Burma	Imperial	...	...	...	...	...	...	1,079	68	2,895	...	15,601
	Provincial	83,908	12,467	101	1,403	10,555	...	43,458	3,109	3,587	...	202,610
	Local	43	151	8,719	46,329	229	804	4,838	315	...	...	26,163
	Excluded Local	5	11	9,867	4,782	4,633	1,539	495	32	...	...	2,752
		83,956	12,629	19,582	52,514	16,462	2,612	49,865	3,524	5,982	...	247,126
Assam	Imperial	587	703	...	...	...	...	297	19	...	...	1,606
	Provincial	15,421	6,305	29,059	26,928	186	39	35,558	600	275	...	114,371
	Local	319	136	17,835	20,071	3,241	1,236	4,224	344	...	...	47,406
	Excluded Local	120	...	33	20	118	...	...	...	...	...	291
		16,447	7,144	46,927	47,019	3,545	1,275	40,079	963	275	...	163,674
Bengal	Imperial	59,073	12,214	...	...	3,503	...	13,742	840	3,105	...	92,477
	Provincial	111,229	35,396	47,393	62,713	16,962	7,491	72,188	4,763	—7,532	3	350,606
	Local	...	...	...	...	...	...	...	...	...	...	...
	Excluded Local	8,959	1,146	50	61	974	76	322	21	...	3	11,609
		179,261	48,756	47,443	62,774	21,439	7,567	86,252	5,624	—4,427	6	454,692
North-Western Provinces.	Imperial	5,863	4,454	...	...	...	...	3,051	199	2,231	...	16,516
	Provincial	70,532	30,369	56	2,847	...	...	77,316	2,875	...	...	304,426
	Local	17,919	5,013	22,308	95,464	2,555	770	39,420	1,500	...	...	211,338
	Excluded Local	10,072	67	73,268	72,461	132	1,625	—13	—2	...	...	14,699
		104,386	39,903	97,106	171,431	4,626	2,938	119,774	4,572	2,231	6	546,973
Punjab	Imperial	17,847	9,493	7,304	1,331	...	...	8,188	—548	—29	...	43,496
	Provincial	81,742	22,462	25,475	82,317	7,144	4,208	57,048	4,006	—2,106	...	282,326
	Local	6,647	8,896	14,715	46,074	7,144	4,430	11,570	630	...	...	100,106
	Excluded Local	19,135	3,309	313	1,215	141,769	25,633	9,924	162	...	...	201,460
		125,371	44,070	47,807	130,967	156,057	34,271	86,730	4,250	—2,135	21	627,388
Carried forward		693,290	189,968	479,408	558,617	208,652	54,059	517,356	31,330	2,360		2,742,061

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Provinces.		Services.										
		Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
		Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
	Brought forward	693,290	189,968	479,408	558,617	208,652	54,059	517,356	31,330	9,360	(a)21	2,742,061
Madras	Imperial	654	1,406	...	...	...	...	474	31	...	...	2,565
	Provincial	127,944	22,156	31,842	13,095	4,275	1,403	43,623	1,534	2,148	...	248,020
	Local	674	...	1,747	3,453	61	...	2,848	696	...	...	9,479
	Excluded Local	2,372	189	—59	...	774	401	428	69	...	...	4,174
		131,644	23,751	33,530	16,548	5,110	1,804	47,373	2,330	2,148	...	264,238
Bombay	Imperial	11,601	7,699	130	...	422	145	4,013	259	...	...	24,269
	Provincial	130,100	37,755	44,200	87,373	5,931	2,738	93,199	5,702	—5,301	12	401,709
	Local	3,463	227	29,967	49,438	2,035	443	11,042	1,265	—1,257	...	96,623
	Excluded Local	28,475	461	7,161	1,950	37,143	985	3,534	192	..	...	79,901
		173,639	46,142	81,458	138,761	45,531	4,311	111,788	7,418	—6,558	12	602,502
Total Public Works Officers		998,573	259,861	594,396	713,926	259,293	60,174	676,517	41,078	4,950	33	3,608,801
		Officers of other Departments.										
Military Works	Imperial	2,700	...	...	...	...	...	...	...	...	...	2,700
Mysore	Imperial	...	...	...	503	...	...	...	...	...	...	503
Rajputana	Local	34	29	...	75	20	5	...	...	...	...	163
Central India	Local	7	50	...	79	483	3	23	...	...	...	645
Central Provinces	Imperial	...	...	...	...	...	...	...	...	...	6	40
	Provincial	...	...	...	...	...	...	34	...	...	...	
	Local	114	65	1,225	10,090	553	674	3,341	103	...	803	16,968
		114	65	1,225	10,090	553	674	3,375	103	...	809	17,008
Upper Burma	Imperial	...	...	...	...	...	...	...	...	...	...	...
	Provincial	...	...	...	...	...	...	...	...	...	...	...
	Local	78	58	2,333	827	4,318	689	225	41	...	63	8,632
		78	58	2,333	827	4,318	689	225	41	...	63	8,632
Lower Burma	Imperial	...	...	...	...	...	...	...	...	...	50,163	50,163
	Provincial	...	...	...	...	...	...	...	...	...	83	6,429
	Local	2	45	2,810	1,067	714	565	1,106	37	...	50,246	56,592
		2	45	2,810	1,067	714	565	1,106	37	...		
Assam	Imperial	...	...	...	...	...	...	...	...	...	1,811	1,811
	Provincial	...	...	...	...	...	...	...	...	...	159	159
	Local	...	...	...	...	...	...	...	...	...	1,970	1,970
		...	...	...	...	...	...	...	...	...		
Bengal	Imperial	3,576	...	...	503	5	...	208	140	...	2,109	6,541
	Provincial	65	...	124,008	227,396	...	1,132	64,160	3,146	...	7,055	426,962
	Local	...	...	...	...	...	...	...	...	...	...	...
		3,641	...	124,511	227,401	...	1,340	64,300	3,146	...	9,164	433,503
N.-W. P.	Imperial	1,077	3,963	585	2,113	9,270	7,914	4,490	204	...	1,352	30,968
	Provincial	3,246	6,778	4,629	31,882	56	300	10,608	2,038	..	68	59,605
	Local	...	...	...	...	...	...	...	...	...	...	...
		4,323	10,741	5,214	33,995	9,326	8,214	15,098	2,242	...	1,420	90,573
Punjab	Imperial	...	...	...	...	...	...	...	...	...	...	...
	Provincial	...	...	...	...	...	...	1,841	...	...	1,507	3,348
	Local	...	...	...	...	...	...	911	...	...	10,281	11,192
		...	...	...	...	...	...	2,752	...	...	11,788	14,540
Madras	Imperial	235	694	1,317	7,860	4,015	...	...	...	...	...	...
	Provincial	15,837	9,151	72,340	234,676	9,761	13,791	58,740	3,559	...	155	14,121
	Local	...	...	...	...	...	...	...	...	...	...	418,010
		16,072	9,845	73,657	242,536	13,776	13,791	58,740	3,559	...	155	432,131
Bombay	Imperial	...	...	...	...	...	...	...	...	...	...	...
	Provincial	...	...	...	...	...	...	5	...	...	1,046	1,051
	Local	4,883	5,163	16,224	46,628	21,130	10,566	18,359	630	...	1,332	124,915
		4,883	5,163	16,224	46,628	21,130	10,566	18,364	630	...	2,378	125,966
Total officers of other Departments.		31,854	25,996	225,974	563,201	50,320	35,847	163,983	9,758	...	77,993	1,184,926
Grand total		1,030,427	285,857	820,370	1,277,127	309,613	96,021	840,500	50,836	4,950	78,026	4,793,727

(a)—Profit and loss brought forward from the previous page.

27. Omitting the outlay from Excluded Local funds, in regard to which the Government is merely the executive agency employed to carry out the work, the outlay in India on Civil Works during 1890-91 compares as follows with that incurred during the four preceding years:—

	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	Rx.	Rx.	Rx.	Rx.	Rx.
	Public Works Officers.				
Civil Buildings	877,258	886,672	944,790	980,556	1,173,631
Communications	1,301,288	1,434,494	1,399,481	1,245,756	1,277,781
Miscellaneous Public Improvements	114,802	136,336	79,564	139,242	74,063
Tools and Plant	46,913	29,982	35,057	30,013	40,030
Suspense (Stock, &c.)	27,845	—37,604	—18,364	—44,538	4,950
Profit and Loss	38	208	57	29	33
Total, exclusive of Establishment	2,368,144	2,450,088	2,140,585	2,351,058	2,570,488
Establishment	722,614	689,777	637,410	634,025	655,763
TOTAL PUBLIC WORKS OFFICERS	3,090,758	3,139,865	3,077,995	2,985,083	3,226,251
	Officers of other Departments.				
Civil Buildings	...	...	...	...	57,850
Communications	...	...	...	...	789,175
Miscellaneous Public Improvements	...	...	...	...	86,167
Tools and Plant	...	...	...	...	9,758
Miscellaneous	...	...	...	...	77,993
Total, exclusive of Establishment	...	...	...	...	1,020,943
Establishment	...	...	...	...	163,983
TOTAL OFFICERS OF OTHER DEPARTMENTS	*932,802	*957,062	*984,286	*1,146,525	1,184,926
GRAND TOTAL	4,023,560	4,096,927	4,062,281	4,131,608	4,411,177

* The expenditure by officers of other Departments was not detailed in the accounts by service heads till the year 1890-91.

28. The preceding table shews that the outlay by Public Works agency on Buildings has been of late years considerably increased, while the expenditure on Roads has been allowed to fall off.

29. The expenditure on Establishment has, with respect to outlay under Public Works Officers, borne the following relation to the outlay on Works and Repairs:—

1886-87	30·51 per cent.
1887-88	28·15 ,,
1888-89	26·12 ,,
1889-90	26·97 ,,
1890-91	25·51 ,,

These figures indicate that the present rate of 23 per cent. accepted for all adjustments between funds is too low.

The circumstances under which outlay is incurred under officers of other Departments render it misleading to state the similar results obtainable from the figures of 1890-91 given above, as no sum is included under Establishment for the time of the officers supervising the outlay.

30. The following table shews the percentages of the total money expended in each province which has been allotted to the different heads of service:—

I.—BY PUBLIC WORKS OFFICERS.

Omitting Excluded Local.

PROVINCES.	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Establishment.	Tools and Plant.	Suspense.	Profit and loss.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Military Works	52	17	...	...	...	...	16	1	14	...	100
Rajputana	8	11	16	32	...	...	30	3	...	...	100
Central India	4	8	7	33	...	...	45	1	2	...	100
Coorg	8	2	19	45	1	...	25	2	—2	...	100
Hyderabad	43	40	...	...	...	...	16	1	...	...	100
Port Blair	—6	56	...	...	...	...	50	...	...	...	100
Baluchistan	30	13	25	6	7	...	15	2	2	...	100
Central Provinces	18	3	39	19	...	...	18	2	1	...	100
Burma, Upper	32	3	35	7	1	1	19	2	...	...	100
Do., Lower	35	5	8	22	6	1	20	1	2	...	100
Assam	10	4	29	29	2	1	24	1	...	...	100
Bengal	38	11	10	14	5	2	19	2	—1	...	100
N.-W. Provinces and Oudh	18	8	18	32	...	...	23	1	...	...	100
Punjab	25	10	11	30	3	2	18	1	...	...	100
Madras	49	9	13	7	2	...	18	1	1	...	100
Bombay	28	9	15	26	2	...	20	1	—1	...	100
Percentage of all provinces	29	8	17	22	2	1	20	1	...	...	100

II.—BY OFFICERS OF OTHER DEPARTMENTS.

PROVINCES.	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Establishment.	Tools and Plant.	Suspense.	Profit and loss.	Miscellaneous.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.						
Muscat	...	...	...	...	...	...	...	...	...	...	...	100
Mysore	100	...	...	100	...	...	...	...	...	...	...	100
Rajputana	...	...	...	46	12	3	...	...	...	...	...	100
Cental India	21	18	...	13	75	...	3	...	...	...	...	100
Central Provinces	1	8	7	59	4	5	19	...	...	...	6	100
Burma, Upper	...	...	27	11	50	10	2	...	...	...	...	100
Do., Lower	...	...	5	2	1	1	2	...	...	...	89	100
Assam	...	...	...	...	...	...	...	...	...	...	100	100
Bengal	...	...	...	...	...	...	15	1	...	...	2	100
N.-W. Provinces and Oudh	1	...	29	52	...	...	16	3	...	...	2	100
Punjab	5	12	6	37	10	9	20	...	...	...	80	100
Madras	...	...	...	...	...	...	14	1	...	...	...	100
Bombay	4	2	17	56	3	3	14	...	...	...	1	100
Percentage of all Provinces	4	5	13	37	17	9	14	...	...	...	6	100
	3	2	19	48	5	3	14	...	...	...	6	100

31. Of the total outlay *under Public Works Officers*—

29 per cent. was expended on *new Buildings*.
17 " " " *Roads*.
2 " " " Works of *miscellaneous public improvement*.
8 " was spent in repairs of *Buildings*.
22 " " " *Roads*.
1 " " " Works of *miscellaneous public improvement*.

Establishment absorbed 20 per cent. of the total outlay, and Tools and Plant 1 per cent.

Similarly, of the total outlay under officers of other Departments—

3 per cent. was expended on *new Buildings*.
19 " " " *Roads*.
5 " " " Works of *miscellaneous public improvement*.
2 " " on repairs to *Buildings*.
48 " " " *Roads*.
3 " " " Works of *miscellaneous public improvement*.

14 per cent. of the total outlay was recorded under Establishment, and
6 " under Miscellaneous—the small outlay on Tools and Plant falls short of 1 per cent. of the outlay.

The head 'Miscellaneous Public Improvements' embraces water-supply of towns, works of sanitation, harbour improvements, light-houses, coal and oil prospecting operations, &c.

32. The variation from the above general results in the case of particular provinces is considerable. Of the outlay incurred by Public Works Officers, Madras shews 49 per cent. as expended on new Buildings and 13 per cent. only on new Roads. In Bengal 38 per cent. appears against new Buildings and 10 only against new Roads. In Madras and in Bengal also most of the expenditure on the construction and maintenance of roads is incurred and accounted for independently of the Public Works Department and hence it is classified in the public accounts as expenditure under Civil officers.

Attention is invited to the percentages expended on repairs of Buildings and Roads in the different provinces.

Central India shows the highest proportion of the total grant taken up by establishment and Baluchistan the lowest. Port Blair is quite an exceptional matter.

The bulk of the outlay by *officers of other Departments* has been incurred in Madras, Bengal and Bombay from local funds, and it will be seen that the largest share has been spent in repairs of Roads; but that there was considerable expenditure in Bengal (29 per cent.); Upper Burma (27 per cent.); Madras (17 per cent.), and Bombay (13 per cent.) on new Roads; also that in both of the two last named provinces 4 per cent. of the outlay has been expended on new Buildings. The percentage of outlay by this agency in other provinces and Administrations is not noteworthy as the outlay has been unimportant.

33. The *Imperial* outlay was expended in the under-noted Provinces upon the objects detailed:—

OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																		
CIVIL BUILDINGS.																		
New Works.																		
Marine	...	...	...	...	...	...	...	...	...	173	...	...	...	...	...	...	...	173
Forests	...	...	...	...	...	...	...	...	...	...	...	...	...	1,220	...	...	...	1,220
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	700	700
Salt	...	...	...	...	...	...	...	...	...	...	...	...	33	...	...	...	2,521	2,554
Opium	...	...	...	...	...	...	...	...	...	...	...	...	903	2,012	...	...	...	2,990
Mint	...	...	75	...	...	...	...	...	...	...	...	...	283	...	...	...	2,053	2,336
Postal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	155	294	3,664	...	176	2,375	1,002	706	432	1,966	11,110
Viceregal Residences and Secretariat Offices of the Government of India	46	146	38	70	...	41	...	...	62	1,370	3,559	...	408	582	386	2,069	222	1,948	10,666
Treasury and Currency	...	...	43	...	...	17	...	...	...	...	...	...	...	53,669	160	9,291	...	...	63,120
Residences for Local Governments	...	...	...	...	...	...	...	...	469	...	...	...	...	105	17	...	...	576	1,564
Residency and Agency	...	...	...	397	...	...	...	...	...	...	...	...	...	...	...	938	...	...	1,881
Land Revenue	...	...	...	...	...	825	...	...	...	...	75	...	...	...	...	...	...	190	12,725
Surveyor General's Office	...	...	...	...	...	...	...	...	12,425	...	...	...	...	...	...	...	...	...	24
Minor Departments	...	...	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	305
Educational	...	24	...	...	...	...	...	...	...	...	...	...	3	279	...	...	...	...	1,066
Law and Justice	...	...	...	23	...	...	...	...	...	...	...	...	...	...	1,066	...	...	...	349
Churches and Burial grounds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,483
Jails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,241
Police	...	60	165	124	...	...	...	...	6,176	...	15,255	...	...	...	...	...	...	...	32,961
Medical	...	495	30	529	...	...	...	...	2	108	5,279	...	...	833	...	...	...	...	23,943
Printing	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	...	519	2,022
Public Works	15,360	43	610	...	...	...	—176	39	...	31,572	...	...	...	...	...	...	...	...	11
Miscellaneous	...	655	341	8	...	...	...	1,326	...	21,470	...	...	...	...	...	...	...	1,084	3,439
	...	63	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,703
	...	15	...	...	...	...	...	57	...	1,950	...	...	...	11	...	...	...	...	237,586
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,342
	...	...	...	...	...	...	...	1,514	...	1,807	...	...	...	...	...	4,843	...	44	
	...	20	98	...	...	...	...	...	550	...	11,600	...	...	...	...	...	...	...	
	...	...	...	...	...	4	...	550	...	11,600	...	...	587	59,073	5,863	17,847	654	11,601	
	135	25	378	124	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	15,541	1,545	1,934	1,275	...	893	—176	22,773	1,772	96,404	...	...	...	...	...	...	...	...	
Deduct Contributions	144	60	1,112	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	15,397	1,485	822	1,249	...	893	—176	22,773	1,772	96,404	...	...	587	59,073	5,863	17,847	654	11,601	236,244
Repairs.																			
Marine	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...	...	11
Customs	...	...	...	8	...	...	...	...	...	...	...	...	...	...	60	...	...	172	240
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	1,297	...	...	241	2,959	4,497
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...	1,992	2,244	...	...	6	4,279
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	336	...	...	...	595	931
Postal	...	...	37	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Telegraph	...	...	...	...	...	...	...	...	67	182	182	...	304	2,075	1,397	1,578	797	1,189	8,345
Viceregal Residences, &c.	43	103	220	2	...	206	...	...	182	83	61	...	385	1,071	409	503	368	1,773	5,113
Residences for Local Governments	...	...	...	...	...	32	...	...	...	...	...	...	...	5,207	156	5,676	...	...	11,038
Residency and Agency	84	85	77	...	...	...	...	...	...	...	...	...	...	...	64	848	...	...	1,931
Land Revenue	...	...	...	...	...	...	...	...	...	...	363	...	...	...	...	...	...	...	
Treasury and Currency	...	...	...	...	...	300	...	...	...	...	...	...	...	2	...	...	...	146	969
Surveyor General's Office	27	...	240	76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	67
Minor Departments	...	67	250	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Educational	...	41	26	...	...	...	...	...	...	...	...	...	...	247	5	...	...	38	1,082
Law and Justice	...	...	...	54	...	...	...	738	...	...	...	...	...	...	...	...	...	...	281
Churches and Burial grounds	...	...	...	...	...	...	...	...	...	...	...	...	14	267	...	...	...	...	
Jails	...	...	...	...	...	...	...	...	...	...	...	...	...	...	115	...	...	...	115
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	687
Medical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Printing	...	...	...	...	...	...	...	...	541	...	1,050	...	...	...	...	...	...	107	1,865
Public Works	...	287	379	21	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Miscellaneous	9	110	14	34	...	...	...	...	4	...	145	...	...	...	4	...	...	...	4,956
	4,377	134	106	20	...	166	...	...	94	...	265	...	...	...	...	...	...	...	2,200
	39	106	179	27	...	...	1,496	1,123	...	4,600	...	...	...	...	...	...	...	279	6,304
	...	197	34	11	...	...	...	...	...	...	104	...	...	...	...	...	...	...	399
	...	...	44	...	...	14	...	237	...	...	...	...	...	55	...	...	...	...	55
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	...	...	...	...	...	...	...	58	...	190	...	...	...	...	...	...	...	...	1,035
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	...	238	474	74	...	...	...	6,660	...	1,766	...	...	...	270	...	902	...	435	10,658
	1	58	406	81	...	95	...	...	...	...	...	...	...	...	...	...	...	...	
	85	...	...	...	...	...	...	...	265	8,797	...	...	703	12,819	4,454	9,403	1,406	7,699	67,048
	...	...	...	408	...	813	1,490	9,704	...	...	...	...	...	605	...	...	...	...	1,443
	4,665	1,930	2,492	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	38	...	733	67	...	...	...	...	265	8,797	...	...	703	12,214	4,454	9,403	1,406	7,699	65,605
Deduct contributions	...	...	...	341	...	813	1,490	9,704	...	...	...	...	...	...	...	...	...	...	
	4,627	1,930	1,759	...	...	...	...	...	265	8,797	...	1,290	71,287	10,317	27,250	2,060	19,300	103,489	
CARRIED OVER	20,024	3,415	2,581	1,590	...	1,706	1,314	32,477	2,037	105,201	...								

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BROUGHT FORWARD	20,024	3,415	2,581	1,590	...	1,706	1,314	32,477	2,037	105,201	...	1,290	71,327	10,317	27,350	2,000	19,800	301,952
IMPERIAL—*contd.*																		
COMMUNICATIONS.																		
Works.																		
Metalled and bridged roads	...	2,705	5,368	1,766	...	...	...	...	...		101	...	...	81	4,627	...	...	134,572
Raised, bridged and unmetalled roads	...	...	...	...	...	...	...	...	...		...	...	...	...	2,807	...	120	106
District roads	...	...	...	69	...	...	...	15,953	...	101,135	...	...	...	...	...	...	...	3,097
Village roads	...	...	...	34	...	...	...	...	...		...	...	...	72	...	...	...	1
Boats, bridges and ferries	...	...	...	1	...	...	...	3,023	...		...	...	...	6	...	...	...	
Accommodation for travellers	...	...	36	...	...	...	...	...	...		...	...	...	...	...	...	...	
Miscellaneous	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	
	...	2,831	5,368	1,870	...	...	...	19,009	...	101,135	101	...	...	159	7,304	...	130	137,776
Deduct Contributions	...	...	3,840	...	...	...	...	...	...	...	...	...	...	72	...	...	...	3,912
	...	2,831	1,528	1,870	...	...	...	19,009	...	101,135	101	...	...	86	7,304	...	130	133,864
Repairs.																		
Metalled and bridged roads	...	4,483	11,074	5,748	...	...	...	1,953	...		1,403	...	...	2,887	...	...	...	34,966
Raised, bridged and unmetalled roads	...	894	...	35	...	...	...	...	...		...	...	...	...	1,331	...	...	393
District roads	...	...	...	...	...	...	...	2,421	...	23,737	...	...	...	...	...	...	...	676
Village roads	...	...	...	24	...	...	...	...	...		...	...	...	138	...	...	...	139
Boats, bridges and ferries	...	...	...	98	6	...	...	...	...		...	...	...	...	...	...	...	
Accommodation for travellers	...	...	...	...	125	...	...	580	...		...	...	...	...	...	...	...	56,361
Miscellaneous	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	
	...	5,377	11,420	5,914	...	...	...	4,954	...	23,737	1,403	...	...	3,025	1,331	...	...	4,938
Deduct Contributions	...	623	4,067	...	...	...	...	...	...	...	...	...	...	138	...	...	...	51,423
	...	4,754	7,353	5,914	...	...	...	4,954	...	23,737	1,403	...	...	2,887	1,331	...	...	
MISCELLANEOUS PUBLIC IMPROVEMENTS.																		
Works.																		
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,533
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,608
Markets	...	...	...	...	...	...	...	...	...	...	10,555	...	...	...	...	...	...	210
Water-supply	...	...	...	...	...	...	...	4,486	...	...	...	...	...	...	...	...	...	—25,208
Petroleum oil-wells	...	778	...	133	...	...	...	...	...	100	...	...	...	...	...	...	422	1,411
Coal mines	...	...	...	...	...	...	...	—34,063	...	529	...	...	...	...	...	...	...	374
Miscellaneous	...	1,746	...	...	...	...	...	1,451	...	...	...	...	...	...	...	...	...	6,649
	...	2,524	...	133	...	...	...	—28,128	374	1,889	10,555	...	3,503	...	...	...	422	—8,738
Deduct Contributions	...	2,524	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,524
	...	...	...	133	...	...	...	—28,128	374	1,889	10,555	...	3,503	...	...	...	422	—11,262
Repairs.																		
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	14
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	5
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		4
Paving and streets	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	261
Miscellaneous	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	126	1,689
	...	25	...	...	...	...	...	85	...	60	...	...	...	...	...	...	...	1,719
Deduct Contributions	...	39	...	...	...	...	...	...	...	1,464	...	...	...	...	...	...	145	39
	...	39	...	...	...	...	...	85	...	1,524	...	...	...	...	...	...	...	1,754
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	145	
TOTAL WORKS AND REPAIRS	20,024	11,000	11,362	9,507	...	1,706	1,314	85	...	1,524	...	...	...	...	...	...	...	477,543
								28,397	2,411	232,486	12,054	1,290	74,790	13,260	35,885	2,000	19,997	
Establishment																		
Tools and Plant	4,606	5,355	9,793	3,343	...	330	1,320	10,681	468	55,170	1,079	297	13,742	3,051	8,188	474	4,013	121,810
Suspense	300	488	350	328	...	21	...	1,468	31	4,674	66	19	840	199	— 548	31	259	8,528
Profit and Loss	3,766	...	507	—353	...	...	...	1,300	...	1,002	2,395	...	3,105	...	—29	...	...	11,705
	...	...	...	...	...	6	...	...	...	12	...	...	...	...	...	...	...	13
TOTAL	28,696	16,843	22,012	12,725	...	2,063	2,634	41,852	2,910	293,344	15,601	1,606	92,477	16,510	43,496	2,565	24,269	619,605

OFFICERS OF OTHER DEPARTMENTS.

	Bungalows.																	
CIVIL BUILDINGS.																		
Works.																		
Residency and Agency	2,700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,700
	2,700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,700
COMMUNICATIONS.																		
Repairs.																		
Miscellaneous	...	...	...	...	503	...	...	...	...	...	...	...	...	...	...	...	...	503
	...	...	...	...	503	...	...	...	...	...	...	...	...	...	...	...	...	503
TOTAL	2,700	...	...	...	503	...	...	...	...	...	...	...	...	...	...	...	...	3,203
TOTAL IMPERIAL	31,396	16,843	22,012	12,725	503	2,063	2,634	41,852	2,910	293,344	15,601	1,606	92,477	16,510	43,496	2,565	24,269	622,808

4. The large outlay in Upper Burma is due to the establishment of the requirements of a settled government in that country, and the opening out of communications. The other Provinces showing considerable outlay are Bengal, Punjab and Baluchistan. The principal works on which outlay was incurred were :—

In Bengal—

The new secretariat offices of the Government of India.

A combined post and telegraph office at Krishnagar.

A new post office at Chyebassa.

In Punjab—

Upper storey, Army head-quarters offices at Simla.

Quarters for telegraph signallers at Rawal Pindi. The Dera Ghazi Khan-Loralai road ; metalling the Murree-Kohala cart-road.

In Baluchistan—

Constructing houses for the superintending engineer and treasury officer at Quetta.

The political agent's rest-house at Ziarut and quarters for two native officials of the agency.

Tahsil and thana at Barkhan for the new Zhob agency.

Levy posts at Hindubagh, Ismailzai, Hyderzai, &c.

Houses for staff and office accommodation at Fort Sandeman.

The Lower Torkhan road.

The Zhob Valley road.

The Murgha-Gomal road.

Flood protections, and water-works at Quetta.

Bengal shows the largest outlay on repairs of buildings, exhibiting about a fifth of the whole sum expended. Baluchistan, the Punjab, Upper Burma, with Bombay follow. The outlay on repairs of Civil buildings under the Director General of Military Works—chiefly ecclesiastical, aggregated Rs. 4,627.

Nearly a half of the total outlay on the up-keep of roads has been incurred in Upper Burma : Central India, Coorg, Baluchistan and Rajputana absorbing most of the remainder.

The outlay by officers of other Departments from Imperial funds is insignificant.

1476/8

35. The *Provincial* outlay was incurred in the undernoted Provinces upon the objects specified below:—

Provincial.	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan Agency.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Totals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Officers of the Public Works Department.																	
Civil Buildings.																	
Works.																	
Forests	...	...	...	...	...	...	...	940	...	...	...	...	15	27	122	302	1,606
Customs	...	...	...	...	...	...	...	...	...	208	...	4,261	...	...	...	441	5,000
Treasury and Currency	...	...	...	...	...	...	...	16	...	...	...	...	...	290	310	...	616
Postal	...	...	...	...	...	...	...	...	...	282	...	...	...	...	...	...	353
Telegraph	...	...	...	...	...	...	...	353	...	...	...	...	...	...	...	...	863
Excise	...	...	...	...	...	...	...	...	...	...	...	2,825	2,666	3,288	1,704	4,271	14,954
Residences for Local Governments, &c.	...	...	...	...	...	...	...	6,604	...	1,201	490	228	3,038	354	1,591	4,099	17,565
Secretariat Offices	...	...	...	...	...	...	...	267	...	438	2,943	1,160	2,446	432	116	137	7,943
Circuit houses not being Commissioner's Courts.	...	...	...	...	...	...	...	521	...	...	...	...	...	...	...	...	521
Land Revenue	...	...	...	...	...	...	...	2,196	...	4,443	...	20,309	14,774	12,378	35,300	22,373	112,373
Board of Revenue	...	...	...	...	...	...	...	...	...	...	...	1,799	643	174	499	...	3,115
Political Agency	...	...	...	...	...	...	...	...	...	...	...	...	...	31	...	260	291
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	...	109	...	...	127	...	236
Minor Departments	...	...	...	...	...	...	...	...	...	...	27	5,117	1,286	1,646	388	136	8,594
Law and Justice	...	...	...	...	...	...	...	4,424	...	...	4,766	34,487	9,028	6,643	37,409	6,997	106,754
Churches and burial grounds	...	...	...	...	...	...	...	300	...	183	186	273	5,409	1,462	1,977	709	10,539
Jails	...	...	...	...	...	...	...	9,912	...	36,383	798	11,516	9,882	21,845	8,406	34,698	132,843
Police	...	...	...	...	...	...	...	2,373	...	2,901	1,226	10,714	8,742	14,864	7,698	17,157	65,976
Educational	...	...	...	...	...	...	...	912	...	1,379	682	7,269	1,997	12,203	11,562	25,871	61,890
Medical	...	...	...	...	...	...	...	2,440	...	39	1,138	10,323	17,606	16,225	10,275	34,601	93,047
Registration	...	...	...	...	...	...	...	...	...	...	...	1,199	...	28	4,926	313	6,465
Printing	...	...	...	...	...	...	...	4	...	...	3	...	21	462	164	268	922
Public Works	...	...	...	...	...	...	...	4,444	...	1,390	895	5,283	1,229	2,675	2,460	260	19,616
Miscellaneous	...	...	...	...	...	...	...	97	...	34,061	2,387	2,056	20	876	4,734	1,188	85,409
Marine	...	...	...	...	...	...	...	...	...	57	...	...	...	...	...	...	57
	...	...	...	...	...	...	...	35,950	...	83,908	15,541	119,128	79,094	96,848	130,301	166,826	717,486
Deduct contributions	...	...	...	...	...	...	...	1,150	...	...	120	7,809	8,552	15,106	2,367	26,726	61,910
	...	...	...	...	...	...	...	34,700	...	83,908	15,421	111,329	70,532	81,742	127,944	130,100	655,576
Repairs.																	
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	157	157
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	536	1,056
Treasury and Currency	...	...	...	...	...	...	...	...	...	443	...	78	...	...	19	...	134
Postal	...	...	...	...	...	...	...	7	...	...	...	...	...	108	...	...	312
Telegraph	...	...	...	...	...	...	...	...	...	312	...	...	...	...	...	...	611
Excise	...	...	...	...	...	...	...	...	...	611	...	...	...	...	...	98	2,245
Residences for Local Governments	...	...	...	...	...	...	...	1	...	...	...	284	894	285	683	2,881	13,289
Secretariat Offices	...	...	...	...	...	...	...	165	...	1,212	326	2,916	1,150	1,286	3,383	432	3,561
Circuit houses not being Commissioner's Courts.	...	...	...	...	...	...	...	65	...	259	43	1,196	268	760	598	...	333
Land Revenue	...	...	...	...	...	...	...	333	...	...	...	...	...	...	...	11,201	31,530
Board of Revenue	...	...	...	...	...	...	...	648	...	...	...	5,318	8,914	3,234	2,216	...	713
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	...	28	168	326	171	...	111
Political Agency	...	...	...	...	...	...	...	...	...	...	...	55	...	...	56	...	1,007
Minor Departments	...	...	...	...	...	...	...	...	...	...	44	...	...	114	54	815	4,144
Law and Justice	...	...	...	...	...	...	...	35	...	...	68	221	706	1,330	378	1,406	18,881
Churches and burial grounds	...	...	...	...	...	...	...	1,025	...	2,196	1,655	6,232	2,268	1,357	958	3,191	9,491
Jails	...	...	...	...	...	...	...	491	...	728	373	1,386	1,089	1,144	1,373	3,907	19,887
Marine	...	...	...	...	...	...	...	1,068	...	1,311	841	4,644	3,865	5,871	2,713	2,084	56
Police	...	...	...	...	...	...	...	...	...	39	...	...	...	...	...	17	24,124
Educational	...	...	...	...	...	...	...	704	...	439	295	3,454	3,096	5,050	1,324	4,952	10,140
Medical	...	...	...	...	...	...	...	156	...	465	546	2,656	1,847	1,343	1,063	2,065	10,574
Registration	...	...	...	...	...	...	...	128	...	141	50	3,718	202	545	2,549	2,641	222
Printing	...	...	...	...	...	...	...	...	...	...	...	62	9	40	81	30	450
Public Works	...	...	...	...	...	...	...	4	...	...	11	...	155	103	122	55	10,002
Miscellaneous	...	...	...	...	...	...	...	876	...	1,412	1,188	1,445	613	1,280	2,020	1,198	10,298
	...	...	...	...	...	...	...	...	...	2,900	896	2,244	155	286	2,606	1,212	
	...	...	...	...	...	...	...	5,696	...	12,467	6,305	35,936	30,429	22,462	22,156	37,877	173,328
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	540	60	...	...	122	722
	...	...	...	...	...	...	...	5,696	...	12,467	6,305	35,396	30,369	22,462	22,156	37,755	172,606
Carried over	...	...	...	...	...	...	...	40,396	...	96,376	21,726	146,625	100,901	104,204	150,100	167,855	828,182

	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan Agency.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Totals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Officers of the Public Works Department—*continued.*																	
Brought forward	...	...	...	...	...	...	...	40,396	...	96,375	21,726	146,625	100,901	104,204	150,100	167,855	828,182
Communication.																	
Works.																	
Metalled and bridged roads	...	...	...	...	...	...	...	8,371	...	8,719	4,034	38,361	19,926	4,189	31,782	32,344	260,973
Raised, bridged and unmetalled roads	...	...	...	...	...	...	...	50,895	...	...	21,507	8,669	114	20,269	...	9,990	
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,803	
Village roads	...	...	...	...	...	...	...	277	...	...	110	...	264	37	...	...	688
Boats, bridges, and ferries	...	...	...	...	...	...	...	135	...	...	3,441	413	2,165	1,127	...	63	7,344
Accommodation for travellers	...	...	...	...	...	...	...	59,678	...	8,719	29,092	47,443	22,169	25,622	31,782	44,200	269,005
	...	...	...	...	...	...	...	1,255	...	...	33	50	161	147	−60	...	1,586
Deduct contributions	...	...	...	...	...	...	...	58,423	...	8,719	29,059	47,393	22,308	25,475	31,842	44,200	267,419
	...	...	...	...	...	...	...	...	...	...	192	...	...	...	...	...	192
Repairs.																	
Lines of telegraphic communication	...	...	...	...	...	...	...	20,142	...	46,329	6,256	54,692	83,469	52,942	13,095	60,510	417,433
Metalled, and bridged roads	...	...	...	...	...	...	...	14,307	...		15,618	7,925	6	16,421	...	20,146	
Raised, bridged and unmetalled roads	...	...	...	...	...	...	...	...	...		1,012	...	6	...	...	4,509	
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	...		...	...	6	...	...	25	
Village roads	...	...	...	...	...	...	...	996	...	...	1,474	...	9,118	9,741	...	...	21,329
Boats, bridges, and ferries	...	...	...	...	...	...	...	159	...	...	2,404	157	3,011	3,248	...	1,138	10,117
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,058	1,058
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	35,604	...	46,329	26,948	62,774	95,616	82,352	13,095	87,386	450,104
	...	...	...	...	...	...	...	...	...	...	20	61	152	5	...	13	251
Deduct contributions	...	...	...	...	...	...	...	35,604	...	46,329	26,928	62,713	95,464	82,347	13,095	87,373	449,853
Miscellaneous Public Improvements.																	
	...	...	...	...	...	...	...	...	...	...	2	1,815	19,613	122	172	21,724	
Works.																	
Improvements to towns	...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	...	40
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	97	...	423	520
Paving and streets	...	...	...	...	...	...	...	1	...	...	96	737	759	45,413	1,084	50	48,140
Water-supply	...	...	...	...	...	...	...	617	...	...	118	2	25	5,766	14	...	6,767
Sewerage and drainage	...	...	...	...	...	...	...	...	...	15	...	14,506	...	...	1,916	4,157	20,594
Harbours	...	...	...	...	...	...	...	...	...	84	...	343	...	...	...	...	427
Lighthouses	...	...	...	...	...	...	...	50	...	...	...	...	...	...	...	...	50
Coal mines	...	...	...	...	...	...	...	...	...	90	89	2,347	127	734	1,044	1,129	5,560
Miscellaneous	...	...	...	...	...	...	...	668	...	229	303	17,937	2,951	71,623	4,180	5,931	103,822
	...	...	...	...	...	...	...	...	...	...	117	975	396	64,479	−95	...	65,872
Deduct contributions	...	...	...	...	...	...	...	668	...	229	186	16,962	2,555	7,144	4,275	5,931	37,950
	...	...	...	...	...	...	...	...	...	...	...	1,130	336	920	...	...	2,401
Repairs.																	
Improvements to towns	...	...	...	...	...	...	...	...	...	...	34	...	...	...	...	...	34
Markets	...	...	...	...	...	...	...	...	...	...	...	...	3,806	15	38	...	3,919
Paving and streets	...	...	...	...	...	...	...	140	...	30	24	...	110	6	38	...	348
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	97	128	225
Sewerage and drainage	...	...	...	...	...	...	...	...	...	160	...	3,270	...	...	276	464	4,170
Harbours	...	...	...	...	...	...	...	...	...	614	...	171	...	...	...	96	881
Lighthouses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Coal mines	...	...	...	...	...	...	...	...	...	...	15	4,091	...	...	46	2,012	6,166
Miscellaneous	...	...	...	...	...	...	...	140	...	804	39	7,566	1,246	4,208	1,403	2,738	18,144
	...	...	...	...	...	...	...	...	...	...	...	75	476	...	...	...	551
Deduct contributions	...	...	...	...	...	...	...	140	...	804	39	7,491	770	4,208	1,403	2,738	17,593
	...	...	...	...	...	...	...	135,231	...	152,456	77,938	281,184	221,998	223,378	209,716	308,097	1,609,997
Total Works and Repairs	...	...	...	...	...	...	...	35,711	...	43,458	35,558	72,188	77,316	57,048	43,623	93,199	458,101
Establishment	...	...	...	...	...	...	...	4,023	...	3,109	600	4,763	2,875	4,006	1,534	5,702	26,612
Tools and Plant	...	...	...	...	...	...	...	1,200	...	3,587	275	−7,532	2,231	−2,106	2,143	−3,301	−5,498
Suspense	...	...	...	...	...	...	...	...	...	...	...	3	6	...	...	12	21
Profit and Loss	...	...	...	...	...	...	...	176,165	...	202,610	114,371	350,608	304,426	282,330	248,020	401,709	2,080,233
Total Public Works Officers carried over	...	...	...	...	...	...	...										

	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan Agency.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Mysore.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Officers of other Departments.																		
Total Public Works Officers brought over	...	...	...	...	...	...	...	176,163	...	252,870	114,371	350,606	304,426	262,327	246,020	401,709	...	2,109,292
PROVINCIAL—contd.																		
CIVIL BUILDINGS.																		
Works.																		
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	327	...	...	...	...	327
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	232	...	...	232
Police	...	...	...	...	...	...	...	...	...	...	...	...	306	...	...	...	...	306
Medical	...	...	...	...	...	...	...	...	...	...	...	...	154	...	...	...	...	154
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	3,576	290	...	235	...	...	4,101
	...	...	...	...	...	...	...	...	...	...	...	3,576	1,077	...	235	...	...	4,888
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	3,576	1,077	...	235	...	...	4,888
Repairs.																		
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	778	...	...	...	...	778
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	694	...	...	694
Police	...	...	...	...	...	...	...	...	...	...	...	...	1,324	...	...	...	...	1,324
Medical	...	...	...	...	...	...	...	...	...	...	...	...	66	...	...	...	...	66
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	1,615	...	...	...	...	1,615
	...	...	...	...	...	...	...	...	...	...	...	...	3,963	...	694	...	...	4,657
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	3,963	...	694	...	...	4,657
COMMUNICATIONS.																		
Works.																		
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	...	...	...	3,543	...	694	...	...	4,237
Village roads	...	...	...	...	...	...	...	...	...	...	...	...	18	...	943	...	...	961
Boats bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	...	27
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	231	...	325	...	...	556
	...	...	...	...	...	...	...	...	...	...	...	503	309	...	1,317	...	...	2,129
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	503	585	...	1,317	...	...	2,405
Repairs.																		
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	...	...	...	361	...	7,185	...	...	7,546
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	...	...	...	...	930	...	...	...	...	930
Village roads	...	...	...	...	...	...	...	...	...	...	...	...	46	...	...	...	...	46
Boats bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	...	...	675	...	...	675
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	...	75	...	...	...	...	75
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	5	701	...	...	...	...	706
	...	...	...	...	...	...	...	...	...	...	...	5	2,113	...	7,860	...	...	9,978
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	5	2,113	...	7,860	...	...	9,978
MISCELLANEOUS PUBLIC IMPROVEMENTS.																		
Works.																		
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	3,121	...	800	...	...	3,921
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	1,446	...	3,215	...	...	4,661
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	5,703	...	...	...	...	5,703
	...	...	...	...	...	...	...	...	...	...	...	...	9,270	...	4,015	...	...	13,285
Repairs.																		
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	5,920	...	...	...	...	5,920
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	29	...	...	...	...	29
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	208	1,965	...	...	...	...	2,173
	...	...	...	...	...	...	...	...	...	...	...	208	7,914	...	...	...	...	8,122
Deduct contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	208	7,914	...	...	...	...	8,122
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...	4,292	24,922	...	14,121	...	...	43,335
Establishment	...	...	...	...	...	...	...	...	...	...	...	140	4,490	1,841	...	...	5	6,519
Tools and Plant	...	...	...	...	...	...	...	24	...	...	...	...	204	...	...	...	...	204
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	...	...	...	6	...	50,163	1,811	2,109	1,352	1,507	...	1,046	...	57,994
TOTAL PROVINCIAL	...	...	...	...	...	...	...	40	...	50,163	1,811	6,541	30,968	3,348	14,121	1,051	...	108,043
	...	...	...	...	...	...	...	176,206	...	252,773	116,182	357,147	335,394	285,674	262,141	402,760	...	2,188,276

36 The outlay from *Provincial* funds is directly administered by the Local Governments. The following table shows the proportions in which it has been allotted for Buildings, Roads, &c.:—

PROVINCES.	CIVIL BUILDINGS. Works.	CIVIL BUILDINGS. Repairs.	COMMUNICATIONS. Works.	COMMUNICATIONS. Repairs.	MISCELLANEOUS PUBLIC IMPROVEMENTS. Works.	MISCELLANEOUS PUBLIC IMPROVEMENTS. Repairs.	Establishment.	Tools and Plant.	Suspense.	Profit and Loss and Miscellaneous.	Total.	REMARKS.
	PERCENTAGE OF TOTAL OUTLAY.											
Officers of the Public Works Department.												
Central Provinces.	19	3	33	21	1	...	20	2	1	...	100	
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	
Lower "	...	...	...	...	...	...	...	...	...	...	100	
Assam	42	6	4	23	...	1	21	1	2	...	100	
Bengal	13	5	26	23	...	...	32	1	...	...	100	
North-Western Provinces.	13	10	13	18	5	2	21	1	—2	...	100	
Punjab	32	1	7	32	1	...	25	1	1	...	100	
Madras	23				2	1	20	2	—1	...	100	
Bombay	29	8	9	30	2	1	18	...	1	...	100	
	51	9	13	5	2	1	23	2	—1	...	100	
	32	9	11	21	2	1	22	1	...	...	100	
	32	8	13	21	2	1	22	1	...	...	100	
Officers of other Departments.												
Central Provinces.	...	...	...	...	...	...	85	...	...	15	100	The expenditure of the year amounted to Rx. 40 only.
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	
Lower "	...	...	...	...	...	...	...	...	...	...	100*	
Assam	...	...	...	...	...	...	...	...	...	...	100*	
Bengal	...	...	...	...	...	...	3	2	...	...	32	100
North-Western Provinces.	...	...	8	...	...	...	25	15	1	...	5	100
Punjab	55	12	2	7	30							
Madras	3							55	...	...	45	100
Bombay	...	...	...	...	...	...	...					
	2	5	9	56	28	...	...	1	...	...	99	100
	...	...	...	...	...	...	...					
	5	4	2	9	13	8	6	...	...	53	100	

* The whole of the outlay has been classed under Miscellaneous by the Comptroller.

37. The outlay by officers of the Public Works Department has been expended in the following proportions :—

32 per cent. on new *Buildings.*
13 " " " *Roads.*
2 " " " *Miscellaneous Improvements.*
8 " " repairs to *Buildings.*
21 " " " to *Roads.*
1 " " " of *Miscellaneous Improvements.*
22 " of the total outlay has gone in payments to *Establishment*, and
1 " in *Tools and Plant.*

The percentage of outlay on these services varies considerably in the different Provinces.

On Buildings, Madras heads the list with 51 per cent. of the total outlay, whereas on Roads, the outlay has only reached 13 per cent. Lower Burma also shows abnormal outlay on Buildings, being 42 per cent., whereas Roads have only 4 per cent. Next follow Bengal, Punjab, and Bombay, with an outlay of 29 to 32 per cent. on Buildings, and only 9 to 13 per cent. on Roads. The circumstances related in para. 32 affect greatly any deductions made from the above percentages regarding Madras and Bengal.

Assam shows the highest percentage for Establishment, being 32 per cent. North-Western Provinces stands next with 25; the others are normal. It is understood that the Assam Provincial establishment performs services for Local incorporated funds without charge.

The outlay from Provincial funds by officers of other Departments is not large. Out of over two millions of Rx. spent from these funds, only a little more than a twentieth has been administered by this agency; Lower Burma and the North-Western Provinces expending by far the largest portion. The whole

of the amount expended in Lower Burma appears under Miscellaneous, and consists of contributions to municipalities, &c.; 30 per cent. of the outlay in the North-Western Provinces has gone upon Miscellaneous Public Improvements, and 25 per cent. on repairs of works of this class.

By far the larger portion of the outlay by officers of the Public Works Department on works of communications (in distinction to the money spent on repairs and up-keep) has been spent on 'metalled and bridged' roads and 'raised, bridged and unmetalled' roads. About 3 per cent. of the outlay under this head appears under the head Accommodation for travellers.

Under Miscellaneous Public Improvements, about 50 per cent. of the outlay by Public Works officers on works has been spent on water-supply. Sewage and drainage and harbours follow with about 20 per cent. each of the total outlay.

38. *Repairs* of Buildings and Roads have taken up the under-noted percentages of the total outlay:—

Provinces.	Percentage of total outlay expended on repairs.		
	Buildings.	Roads.	Miscellaneous Public Improvements.
Public Works Officers.			
Central Provinces	3	21	...
Upper Burma	*Nil.*	*Nil.*	...
Lower "	6	23	1
Assam	5	23	...
Bengal	10	18	2
North-Western Provinces	10	32	...
Punjab	8	30	1
Madras	9	5	1
Bombay	9	21	
Officers of other Departments.			
Central Provinces	*Nil.*	*Nil.*	*Nil.*
Upper Burma			
Lower "			3
Assam	12	7	25
Bengal	*Nil.*	*Nil.*	...
North-Western Provinces	5	56	...
Punjab	*Nil.*	*Nil.*	...
Madras			
Bombay			

39. The principal works on which outlay was incurred were—

In the Central Provinces—

The new residence for the Chief Commissioner at Nagpur.
Additions to the jail and reformatory at Jubbulpore.
A house for the manager of the reformatory.
Police stations in the Chandah and Damoh districts.
Raised, bridged, but unmetalled, roads in the Nagpur, Jubbulpore Kanhan and Raipur divisions.

In Assam—

A new court-house at Silchar.
Cutcherry at Habigunge.
Raising and bridging the Manipur road.
Constructing bridges over the Singra, Krishnai, Deophong and Digru.
Restoring and raising roads in the Central Assam and Lakhimpur divisions and bridle-roads in the Naga Hills.

In Burma—

The new public offices, Rangoon.
Providing quarters for the assistant comptroller, Rangoon.
Jail at Insein.
Additions and extension of Shwegyin jail.
Enlarging the Henzada and Thayetmyo and improving the Ma-ubin jails.
Bridges over the Utu Chung and Kozaik Chung.
Metalling and bridging the Prome-Paukhaung road.

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In Bengal—

New police office, Calcutta.
Port and shipping office, Calcutta.
Extension of the small cause court.
Extension of the Indian Museum, Calcutta.
New quarters for students of the Bethune college, Calcutta.
Customs and telegraph offices, Budge-Budge.
New court-house, Doomka.
Circuit houses at Buxa and Chupra.
A house and out-offices for the district superintendent of police at Bogra.
New police station at Dacca.
Sudder police station at Pooree.
Judges court, Noakhally.
Jails at Serajgunge, Cuttack and Alipore.
Custom house, Pooree.
Light-house at Norman's Point, Chittagong coast.
Re-constructing bridges on the Darjeeling high cart-road.
Road from Darjeeling to Lebong.
Road in the Terai, Mattigurra to Nunalbari.
Widening Teesta Valley road.
Feeder road from Ranchi to Chyebassa.
The Hazareebagh and Ranchi road.
New Dâk Bungalow, Purulia.

In the North-Western Provinces and Oudh—

New tehsils at Jhansi and at Kitcha.
Distilleries at Rai Bareli and Phulpur.
Combined tehsil and thana at Unao.
Pleader's chambers in the Civil court at Meerut.
Civil court at Fyzabad.
Warders' quarters in district jail at Allahabad.
Normal school at Lucknow.
Bridge over the Hindun at Gaziabad.
New dâk bungalow at Ranikhet.
Girder bridge over the Kalsa ravine, Terai.
Extension of the road from Belwa to Katra and Lakarmundi railway stations, Basti district.

In the Punjab—

Tehsils at Pind Dadan Khan, Ludiana, and Gurshanker.
District courts, Amritsar and Jullundar.
Civil court, Delhi.

In the Punjab—contd.

New central jail at Montgomery.
Police stations at Miani, Khan Mai, Pind Dadan Khan.
New police lines at Delhi.
New technical school, Lahore.
New government college, Lahore.
Additions to the Mayo hospital, Lahore.
Improving tracks and making roads and posts in the Gomal Pass and on the Samana and Black Mountain ranges.
Improving and metalling the grand trunk and other provincial lines of roads.
Jullundar city drainage scheme.
River protective works, Dera Ghazi Khan.

Madras—

New law courts, Madras.
Victoria Institute and Connemara free library.
District munsiffs' Courts at Behrampore, at Ellore, at Bellary, at Prodatur, at Karum, at Chowghat.
Central jail, Rajahmundry.
Deputy tashildars' cutcheries at Razole and Potinghi.
Police hospital at Koraput.
Cutcheries at Salur, at Satnopalli, at Badvel, at Perintalamana, at Kudliji, at Villupuram, at Srivaikuntham, at Morkapur, at Calicut, at Coondapoor and at Tirumangalam.
Collector's office, Nellore, Bellary, Nandyal, Mangalore.
District jail, Cuddapah.
Law courts at Palghat.
Lying-in-ward, Presidency hospital.
Potinghi-Koraput road.
Calicut-Vayitri road.

In Bombay—

New revenue offices at Broach.
District judge's court, Carwar.
New court-houses at Haveri and at Shirpur.
New central jail at Gujarat.
Police lines at Bijapur.
Thana at Sukker.
Elphinstone college, Bombay.
Sir Jamsetji Jijiboy's school of arts, Bombay.
College of science, Poona.
Mahalaxmi female training college, Ahmednaggar.
New civil hospitals at Nasik and Aden.
Metalled and bridged roads in the Ahmedabad, Kaira and Panch Mahal, Surat, Thana, Khandesh, Ahmednaggar, Poona, Ratnagiri, Bijapur, Belgaum and Dharwar Districts.
Unmetalled roads in the Thana, Khandesh and the above districts generally.
Village roads in the Nasik District.
Boat bridge and ferry at Malprabha.
Dharmsallahs (rest-houses) at Gothda, Bijapur and Kunbar.
Water-supply, Ahmedabad and Janjira.

money obtained from *Incorporated Local Funds* has been expended on the under-
:—

	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Totals.
									Officers of the Public Works Department.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
s.																	
				..	...	...	...	...	...	...	...	...	...	15	...	113	128
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	24	...	...	24
. .	...	...	...	...	...	...	...	...	...	...	...	...	30	...	...	...	30
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	...	3
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	...	18
. .	...	...	...	...	...	...	...	28	...	45	...	...	6,216	3,421	...	2,980	12,729
. .	...	39	...	...	...	...	...	...	...	—2	...	...	13,090	2,677	...	370	16,135
. .	...	...	...	...	...	...	...	...	...	...	319	...	103	489	...	...	911
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	674	...	674
. .	...	...	...	...	...	...	...	28	...	43	319	...	19,439	6,647	674	3,463	30,662
	...	39	...	...	...	...	...	...	...	...	...	...	1,520	...	...	...	1,520
ions .	...	...	...	...	...	...	...	28	...	43	319	...	17,919	6,647	674	3,463	29,132
	...	39	...	...	...	...	...	...	...	...	...	...	...	1,437	...	3	1,440
	...	...	...	...	...	...	...	...	...	...	...	...	...	78	...	...	78
. .	...	...	...	...	...	...	...	...	...	...	...	...	32	249	...	...	281
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	522	...	...	522
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	335	...	...	335
. .	...	...	...	...	...	...	...	...	...	17	...	...	2,363	3,672	...	21	6,088
. .	...	15	...	...	...	...	...	...	...	109	...	...	2,346	1,882	...	167	4,519
. .	...	15	...	...	...	...	...	...	...	25	136	...	279	721	...	...	1,161
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	51
. .	...	15	...	...	...	...	...	...	...	151	136	...	5,020	8,896	...	227	14,475
	...	45	...	...	...	...	...	...	...	...	...	...	7	...	...	...	7
ions .	...	...	...	...	...	...	...	...	...	151	136	...	5,013	8,896	...	227	14,468
	...	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
oxs.								122	...		212	...	33,961	3,399	1,302	11,912	
s.				396	...	...	...				16,240	...	28,985	2,909	...	12,327	
roads .	...	...	...	54	...	...	...	20,734	...								161,360
unmetalled	...	...	...							9,867	...	...	10,771	...	...	3,224	
talled and	...	30	...	...	...	...	...	...	2,951		...	...	341	...	...	1,623	
. .	...	...	...	...	...	...	...	...	1,435	...	...	...	...	6,609	...	...	8,044
. .	...	...	...	...	...	...	...	...	...	...	670	...	...	255	199	631	2,369
. .	...	...	...	614	...	...	...	...	...	...	...	...	...	...	246	...	246
rries .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
. .	...	...	...	42	...	...	...	200	...	...	713	...	451	1,543	...	232	3,181
ravellers .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	18
. .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12
. .	...	...	...	12	...	...	...	21,056	4,386	9,867	17,835	...	74,509	14,715	1,747	20,967	175,230
. .	...	30	...	1,118	...	...	...	200	...	...	...	...	1,241	...	...	...	1,441
ions .	...	...	...	...	...	...	...	20,856	4,386	9,867	17,835	...	73,268	14,715	1,747	20,967	173,789
	...	30	...	1,118	...	...	...										
								1,945	...		116	...	59,313	14,904	219	19,049	
				590	...	...	...				18,253	...	11,327	25,302	...	19,141	
roads .	...	...	...					816	...								192,790
unmetalled	...	...	...	...	...	...	...			4,782	...	...	2,018	...	2,965	9,692	
alled and	...	1,033	...	105	...	...	...	...	194		...	...					
											498	...	...	384	...	54	
. .	...	...	...	...	...	...	...	...	465	...	...	...	...	1,953	...	...	2,418
. .	...	...	...	...	...	...	...	...	...	...	373	...	...	637	...	1,267	2,307
rries .	...	...	...	30	...	...	...	...	...	...	...	...	...	...	289	...	289
. .	...	...	...	...	...	...	...	21	...	...	831	...	132	2,804	...	235	4,064
ravellers .	...	...	...	41	...	...	...	...	...	...	...	...	...	...	...	...	4
. .	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	
	...	...	...	770	...	...	...	2,782	659	4,782	20,071	...	72,790	46,074	3,453	49,433	201,852
	...	1,033	...										329	...	...	...	329
ions .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	...	1,033	...	770	...	...	...	2,782	659	4,782	20,071	...	72,461	46,074	3,453	49,433	201,523
	...	1,033	...	770	...	...	...	23,966	5,045	14,843	38,361	...	168,061	76,332	5,874	83,095	418,912
. .	...	1,147	...	1,888	...	...	...										

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	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Totals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over	...	1,147	...	1,588	...	...	...	23,686	5,045	14,843	38,361	...	169,661	76,333	5,874	8,095	418,912
MISCELLANEOUS PUBLIC IMPROVEMENTS.																	
Works.																	
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	3	16	...	...	19
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	...	4,535
Paving and Streets	...	...	...	...	...	...	...	...	1,313	2,909	230	...	...	37	...	...	37
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,074	8,403
Sewerage and Drainage	...	...	...	42	...	...	...	18	57	211	1,817	...	1,354	4,220	...	...	1,912
Harbours	...	...	...	...	...	...	...	...	...	...	56	...	288	1,507	61	106	936
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	4,255
	...	...	...	—12	...	...	...	...	...	1,423	1,438	...	31	1,350	...	...	
	...	...	...	30	...	...	...	18	1,479	4,633	3,241	...	1,676	7,144	61	2,035	20,247
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	1,544	...	...	...	1,544
	...	...	...	30	...	...	...	18	1,479	4,633	3,241	...	132	7,144	61	2,035	18,703
Repairs.																	
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	1,064	165	...	429	2,358
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	633
Paving and Streets	...	...	...	...	...	...	...	...	...	665	186	...	...	1,471	...	...	1,471
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,774
Sewerage and Drainage	...	...	...	6	...	...	...	...	...	...	107	...	27	2,674	...	...	210
Harbours	...	...	...	...	...	...	...	...	...	...	148	...	...	64	...	14	14
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,021
	...	...	...	36	...	...	...	...	...	1,074	755	...	...	156	...	...	
Deduct—Contributions	...	...	...	43	...	...	...	...	...	...	...	...	1,091	4,430	...	443	9,361
	...	...	...	...	...	...	...	...	...	1,539	1,236	...	66	...	...	...	66
	...	...	...	43	...	...	...	...	...	1,539	1,236	...	1,025	4,430	...	443	9,315
Total Works and Repairs	...	1,147	...	1,960	...	...	...	23,686	6,454	21,015	42,833	...	170,418	87,906	5,935	85,573	446,900
Establishment	...	115	...	485	...	...	...	2	1,313	4,853	4,224	...	39,420	11,870	2,848	11,042	75,852
Tools and Plant	...	17	...	29	...	...	...	...	94	315	344	...	1,500	630	606	1,265	4,890
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—1,267	—1,267
Total	...	1,279	...	2,474	...	...	...	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,623	526,415

OFFICERS OF OTHER DEPARTMENTS.

CIVIL BUILDINGS.																	
New Works.																	
Administration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	365	365
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
Educational	...	...	...	22	...	...	...	...	...	...	...	...	...	...	3,430	4,394	10,214
Medical	...	...	...	19	...	...	...	...	...	...	2	...	2,360	...	5,893	67	6,436
Public Works	...	...	...	...	...	...	...	...	78	...	...	...	419	...	203	...	317
Miscellaneous	...	...	...	...	...	...	...	114	...	...	...	...	...	...	6,322	67	6,912
	...	...	...	41	...	...	...	114	78	2	...	65	3,246	...	15,837	4,883	24,266
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	41	...	...	...	114	78	2	...	65	3,246	...	15,837	4,883	24,266
Repairs.																	
Administration	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19	19
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37	37
Educational	...	...	...	32	...	...	...	...	2	3	...	...	...	...	948	4,877	11,967
Medical	...	...	...	22	...	...	...	...	...	15	...	...	6,107	...	2,557	67	3,048
Miscellaneous	...	...	...	7	...	...	...	...	56	27	...	...	314	...	5,493	182	6,080
Public Works	...	...	...	18	...	...	...	...	...	...	...	...	357	...	139	...	216
	...	...	...	...	...	...	...	65	...	...	...	...	...	...	...	5,163	21,339
Deduct—Contributions	...	...	...	79	...	...	...	65	58	45	...	...	6,778	...	9,151	5,14	21,339
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	79	...	...	...	65	58	45	...	...	6,778	...	9,151	5,14	21,339
Carried over	...	...	...	120	...	...	...	179	136	47	...	65	10,024	...	24,988	1046	45,806
Total carried over	...	1,279	...	2,474	...	...	...	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,623	526,415

	Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Totals.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought over	...	1,279	...	2 474	...	...	...	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,623	526,415
Brought over			120					179	136	47	...	65	10,024	...	24,988	10,046	45,805
COMMUNICATION.																	
Works.																	
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	...	...	...	380	...	28,109	540	29,029
Raised, bridged and unmetalled roads	...	...	...	...	...	...	...	...	...	...	...	...	576	...	11,194	3,910	15,680
District roads, unmetalled and unraised	...	...	...	...	...	...	...	695	...	...	...	...	952	...	4,056	1,220	6,923
Village roads	...	...	...	...	...	...	...	...	1,437	533	...	...	296	...	7,469	4,001	13,736
Bridges and culverts	...	...	...	...	...	...	...	...	482	2,005	...	...	1,828	...	...	...	4,315
Boats, bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	18	...	11,349	...	11,367
Navigable canals	...	...	...	...	...	...	...	...	46	199	...	...	...	...	1,131	...	1,376
Accommodation for travellers	...	...	...	...	...	...	...	530	368	70	...	...	185	...	63	6,538	7,754
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,617	...	3,617
Miscellaneous	...	...	...	...	...	...	...	...	...	...	3	...	124,008	394	...	15	129,772
	...	...	...	...	...	...	...	1,225	2,333	2,810	...	...	124,008	4,629	...	16,224	223,569
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	1,225	2,333	2,810	...	...	124,008	4,629	...	16,224	223,569
Repairs.																	
Metalled and bridged roads	...	...	...	36	...	...	...	40	...	...	...	...	...	...	166,796	1,864	168,736
Raised, bridged and unmetalled roads	...	...	...	19	...	...	...	12	...	...	...	...	14,736	...	33,790	8,450	57,007
District roads, unmetalled and unraised	...	...	...	25	...	...	...	7,753	...	...	...	...	11,549	...	11,875	12,331	43,533
Village roads	...	...	...	...	...	...	...	607	509	712	...	...	3,059	...	15,838	16,134	36,859
Bridges and culverts	...	...	...	...	...	...	...	...	212	217	...	...	1,513	...	...	...	1,942
Boats, bridges and ferries	...	...	...	74	...	...	...	699	24	123	...	...	647	...	34	5,757	7,358
Accommodation for travellers	...	...	...	...	...	...	...	...	3	...	...	...	...	...	937	...	940
Navigable canals	...	...	...	...	...	...	...	979	...	...	...	...	...	...	989	...	1,968
Arboriculture	...	...	...	...	...	...	...	...	29	8	...	...	227,396	271	2	...	227,706
Miscellaneous	...	...	...	...	...	...	...	10,090	827	1,067	...	...	227,396	31,882	...	234,676	46,628
	...	...	...	154	...	...	...	...	...	...	...	...	...	...	...	...	552,720
Deduct—Contributions	...	...	...	...	...	...	...	10,090	827	1,067	...	...	227,396	31,882	...	234,676	46,628
	...	...	...	154	...	...	...	...	...	...	...	...	...	...	...	...	552,720
MISCELLANEOUS PUBLIC IMPROVEMENTS.																	
New Works.																	
Improvements to towns	...	...	...	...	...	...	...	73	...	...	...	...	...	...	855	...	928
Markets	...	...	...	...	...	...	...	...	3,662	196	...	...	...	...	5,120	...	8,978
Water-supply	...	...	...	...	...	...	...	480	40	15	...	...	...	...	1,498	21,027	23,080
Sewerage and Drainage	...	...	...	20	...	...	...	...	...	...	...	...	6	...	136	12	637
Miscellaneous	...	...	...	483	...	...	...	...	...	616	503	...	...	50	...	2,152	91	3,412
	...	...	...	503	...	...	...	553	4,318	714	...	...	...	56	...	9,761	21,130	37,035
Repairs.																	
Improvements to towns	...	...	...	...	...	...	...	78	...	...	...	...	115	...	72	...	265
Markets	...	...	...	...	...	...	...	...	184	156	...	...	...	...	706	...	1,046
Water-supply	...	...	...	6	...	...	...	596	40	2	...	...	...	...	5,026	10,341	16,011
Sewerage and Drainage	...	...	...	...	...	...	...	...	...	...	...	...	43	...	18	42	103
Miscellaneous	...	...	...	2	...	...	...	...	465	407	...	1,132	142	...	7,969	183	10,360
	...	...	...	8	...	...	...	674	689	565	...	1,132	300	...	13,791	10,566	27,725
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	8	...	...	...	674	689	565	...	1,132	300	...	13,791	10,566	27,725
Total Works and Repairs	...	...	...	785	...	...	...	12,721	8,303	5,203	...	352,601	46,891	...	355,556	104,594	886,654
Establishment	...	...	...	23	...	...	...	3,311	225	1,106	...	64,160	10,608	911	58,740	18,359	157,473
Tools and Plant	...	...	...	...	...	...	...	103	41	37	...	3,146	2,038	...	3,559	630	9,554
Miscellaneous	...	...	...	...	...	...	...	803	63	83	159	7,055	68	10,281	165	1,332	19,909
TOTAL	...	...	...	808	...	...	...	16,968	8,632	6,429	159	426,962	59,605	11,192	418,010	124,915	1,073,680
GRAND TOTAL	...	...	...	4,561	...	...	...	40,654	16,493	32,592	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095

41. The outlay on new buildings by Public Works Officers from funds of this class is small; Rajputana and Central Provinces expending small sums on educational buildings, and the North-Western Provinces and Punjab and Bombay larger amounts on medical and educational buildings.

Under Works of Communication the major portion of the outlay has been spent on raised, bridged and unmetalled roads in the Central Provinces, Assam, North-Western Provinces and Bombay. The last two Provinces have also expended considerable sums on metalled and bridged roads; the North-Western Provinces on district roads, and the Punjab on accommodation for travellers.

The greater portion of the outlay on Miscellaneous Public Improvements has been spent on water-supply and markets. The latter class of expenditure appears mainly in Upper and Lower Burma, and the former principally in the Punjab, followed by Assam, the North-Western Provinces, and Bombay. There was also some little outlay in the Punjab on sewage and drainage.

About two-thirds of the total outlay from Incorporated Local Funds has been expended by officers of other Departments. The Departments of the Administration receiving the largest share of the outlay on new buildings were—

Provinces.	Departments.
North-Western Provinces	Educational and Miscellaneous.
Madras	Medical and Educational.
Bombay	Administration and Educational.

The classes of communications on which the largest outlay was incurred were:—

Provinces.	Classes of Communications.
Central Provinces	District roads and accommodation for travellers.
Upper and Lower Burma	Village roads, bridges and culverts, and accommodation for travellers.
Bengal	Miscellaneous (Rx. 124,008 have been so classified for want of details).
North-Western Provinces	Bridges and culverts and district roads.
Madras	Metalled and bridged roads; raised, bridged and unmetalled roads; district and village roads, boat bridges and ferries.
Bombay	Raised, bridged and metalled roads; accommodation for travellers and village roads.

On works of miscellaneous public improvements the outlay was distributed as under:—

Central Provinces	Water-supply.
Upper Burma	Markets, and miscellaneous.
Lower ,,	Ditto ditto.
Madras	Markets; miscellaneous; water-supply and improvements to towns.
Bombay	Water-supply.

42. With reference to paras 40 and 41 above it will be seen that the outlay on repairs to communications under officers of other Departments amounted to—

Rx. 234,676 in Madras, and
Rx. 227,396 in Bengal.

One result of the arrangements in force is that Rx. 227,396 entered in the public accounts as outlay on repairs to communications in Bengal is not classified.

43. The money available for public works from Incorporated Local Funds was expended in the following proportions upon Buildings and Communications and other works of Miscellaneous Public Improvements:—

PERCENTAGE ON TOTAL OUTLAY.

	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Profit and Loss and Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Officers of the Public Works Department.											
Rajputana	3	4	2	80	...	...	10	1	..	...	100
Coorg	...	..	47	31	1	2	19	...	...	...	100
Central Provinces	...	...	87	13	...	...	...	...	...	...	100
Burma, Upper	...	...	56	8	18	...	17	1	...	...	100
,, Lower	...	...	39	19	18	6	18	...	...	...	100
Assam	...	...	38	43	6	3	9	1	...	...	100
Bengal	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces	8	2	35	34	...	1	19	1	...	...	100
Punjab	7	9	15	46	7	4	11	1	...	...	100
Madras	7	...	19	36	1	...	30	17	...	...	100
Bombay	4	...	30	51	3	1	11	1	—1	..	100
TOTAL	6	3	33	38	4	2	14	1	-1	...	100
Officers of other Departments.											
Central Provinces	...	...	6	59	4	3	23	...	...	5	100
Burma, Upper	...	...	28	11	50	8	3	...	...	...	100
,, Lower	...	...	44	17	11	9	17	...	...	1	100
Bengal	...	1	29	52	...	...	16	1	2	...	100
North-Western Provinces	5	11	8	54	...	...	18	4	...	...	100
Punjab	...	...	...	...	...	...	9	...	...	91	100
Madras	4	2	17	56	2	4	14	1	...	...	100
Bombay	4	5	13	37	17	8	15	...	...	1	100
TOTAL	2	2	22	51	4	3	15	...	...	1	100

44. The money available for outlay by *officers of the Public Works Department* has been expended in the following proportions:—

6 per cent. on new *Buildings.*
33 ,, ,, ,, ,, *Roads.*
4 ,, ,, ,, ,, *Miscellaneous Improvements.*
3 ,, ,, ,, repairs to *Buildings.*
38 ,, ,, ,, ,, to *Roads.*
2 ,, ,, ,, ,, *Miscellaneous Improvements.*

Establishment has absorbed 14 per cent.; Tools and Plant one; and the balances under Suspense have been reduced by about one per cent. of the total outlay from this source.

The following are the percentages with respect to outlay by *officers of other Departments*:—

New Buildings	2 per cent.
,, Roads	22 ,,
Miscellaneous Improvements	4 ,,
Repairs to Buildings	2 ,,
,, to Roads	51 ,,
,, to Miscellaneous Improvements	3 ,,
Establishment	15 ,,
Miscellaneous	1 ,,

The percentages under provinces differ considerably from these figures.

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45. Repairs have taken up the under-noted percentages of the total outlay :—

Provinces.	Percentage expended on repairs.		
	Buildings.	Roads.	Miscellaneous Public Improvements.
By Public Works Officers.			
Rajputana	4	80	...
Coorg	...	31	2
Central Provinces	*Nil.*	13	...
Upper Burma	*Nil.*	8	...
Lower „	...	19	6
Assam	...	43	3
North-Western Provinces	2	34	1
Punjab	9	46	4
Madras	*Nil.*	36	...
Bombay	...	51	1
The percentage of the total outlay on repairs is	3	38	2
By Officers of other Departments.			
Central Provinces	...	59	3
Upper Burma	...	11	8
Lower „	...	17	9
Assam	...	*Nil.*	...
Bengal	*Nil.*	52	...
North-Western Provinces	11	54	...
Punjab	*Nil.*	*Nil.*	...
Madras	2	56	4
Bombay	5	37	8
And the percentage of the total	2	51	3

46. The principal works in progress were :—

In the Central Provinces—

Roads from Drag to Dhamda, Simgah to Tilda, Akaltarah to Pamgarh, Bhatapara to Loan and Narsinghpur to Luknadown.

In Assam—

Raised, bridged and unmetalled roads in the North Sylhet, Habigunj, South Sylhet, Karimgunj; Dhubri; Gauhatti and Dibrugarh Districts.

In North-Western Provinces—

The new dispensary at Bahraich.
Re-building the Haidramai bridge.
Metalling the Shamli and Khairna road.

North-Western Provinces—contd.

Iron bridge over the Sendhli nadi.
Powell's bridge, Saharanpur.
The Senghar nadi bridge.
Iron girder bridge at Madanpur.
Metalling the Bari and Biswan and the Unao and Rae Bareli roads.
Raising the Hardoi and Kanauj road.
Feeder road from Chaika to Puranpur.
Deoria and Padrauna road.

In the Punjab—

School at Tarn Taran.
Dispensary at Gujrat.
Bridge over Sakhi nulla.
Bunds in the Gujrat district.
River Protective Works, Gurdaspur District.

In Bombay—

School at Umreth, Khaira Collectorate.
„ at Chiplun, Ratnagiri „
„ Bhoj, Belgaum „
Dispensary at Kalol and at Mirajgoan.
Metalled and bridged and raised, bridged and unmetalled, and district roads in the Ahmedabad, Kaira and Panch Mahal, Broach, Surat, Thana, Khandesh, Bijapur and Belgaum, Poona, Dharwar, Nasik Districts.
The Hasteh Bareh village road.

47. The names of works and localities on which outlay by *officers of other Departments* has been expended cannot be given as accounts are not received in such detail

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48. The works carried out by the Public Works Department from money assigned from Excluded Local Funds were of the following classes :—

	Hyderabad.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL BUILDINGS.								
Works.								
Educational	...	...	1,060	...	1,694	15	1,068	3,837
Medical	595	...	...	...	1,205	...	323	2,123
Administration	...	...	...	...	...	...	79	79
Police	...	...	...	...	1,031	...	89	1,120
Miscellaneous	3,064	...	...	...	...	...	190	3,254
Land Revenue	...	...	...	...	9	...	...	9
Public Works	...	...	...	...	90	...	...	90
	3,659	...	1,060	...	4,029	15	1,749	10,512
Repairs.								
Law and Justice	...	...	...	...	123	...	...	123
Educational	...	...	...	...	1,090	140	...	1,230
Medical	20	...	...	...	1,123	...	245	1,388
Police	...	...	...	...	678	...	2	680
Miscellaneous	968	...	...	...	...	26	82	1,076
Minor Works	...	...	...	...	...	23	...	23
Custom	...	...	...	...	...	...	10	10
Land Revenue	...	...	...	...	198	...	...	198
Excise	...	...	...	...	20	...	...	20
Public Works	...	...	...	...	77	...	...	77
	988	...	...	...	3,305	189	339	4,825
COMMUNICATIONS.								
Works.								
Metalled and bridged roads	1,878	...	...	...	39	...	3,545	5,462
Raised, bridged and unmetalled roads.	...	...	...	...	...	...	1,159	1,159
Village roads	...	...	...	...	...	...	69	69
Accommodation for travellers	...	...	...	...	19	...	717	736
District roads	...	...	...	...	...	...	1,671	1,671
Arboriculture	...	...	...	...	108	...	...	108
	1,878	...	...	...	166	...	7,161	9,205
Repairs.								
Metalled and bridged roads	2,421	...	...	...	125	...	1,894	4,440
Accommodation for travellers	73	...	...	...	171	...	...	244
Raised, bridged, etc., etc.	...	...	...	...	16	...	43	59
Arboriculture	76	...	...	...	898	...	...	974
	2,570	...	...	...	1,210	...	1,937	5,717
MISCELLANEOUS PUBLIC IMPROVEMENTS.								
Works.								
Conservancy	...	...	...	...	5,774	...	... 7	5,774
Light-houses	...	...	...	...	12	867	621	886
Town buildings	...	...	...	...	4,038	...	32,179	4,659
Water-supply	...	...	...	...	45,735	... 2	971	80,176
Sewerage and Drainage	2,262	...	...	...	11,520	...	3,341	12,493
Harbours	...	...	...	...	...	...	24	3,341
Miscellaneous	...	...	...	...	902	...	...	3,385
Markets	2,459	...	...	...	2,456	...	...	4,407
Paving and Streets	1,851	...	...	...	6,752	...	...	6,752
Pounds	...	...	...	...	...	...	...	274
	274	...	...	...	...	...	...	
	6,846	...	...	...	77,289	869	37,143	122,147
CARRIED OVER	15,941	...	1,060	...	86,003	1,073	48,329	152,406

	Hyderabad.	Assam.	Bengal.	North-Western Provinces.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BROUGHT OVER	15,941	...	1,060	...	86,003	1,074	48,329	1,52,406
Repairs.								
Conservancy	...	...	...	...	527	...	...	527
Light-houses	...	...	...	...	27	271	119	417
Pounds	276	...	...	...	...	...	...	276
Town buildings	...	...	...	...	2,509	...	...	2,509
Water-supply	502	...	...	...	2,536	...	185	3,223
Sewerage and Drainage	...	...	...	...	3,186	130	...	3,316
Harbours	...	...	...	...	...	...	681	681
Miscellaneous	1,373	...	...	...	175	...	...	1,548
Markets	1,078	...	...	...	434	...	...	1,512
Paving and Streets	...	...	...	...	16,239	...	...	16,239
	3,229	...	...	...	25,633	401	985	30,248
Total Works and Repairs	19,170	...	1,060	...	111,636	1,474	49,314	182,654
Establishment	2,117	...	74	...	4,902	339	3,533	10,965
Tools and Plant	203	...	5	...	129	22	192	551
TOTAL	21,490	...	1,139	...	116,667	1,835	53,039	194,170

CALCUTTA;
The 5th February 1892.

R. G. MACDONALD,
Offg. Accountant General, P. W. Dept.

Accts. Genl., P. W. Dept. endorsement No. 170 G., dated 19th February 1892.

Submitted to the Secretary to the Government of India, Public Works Department.

Accompaniment to P. W. D. Resolution No. 96, dated 20th April 1892.

ABSTRACT by Funds, Departmental Heads and agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS *during 1890-91, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1889-90.*

Revenue.				Funds, Departmental Heads and Agency.	For details see page	Expenditure.			
Actuals, 1889-90.	Budget Estimate, 1890-91.	Revised Estimate, 1890-91.	Actuals, 1890-91.			Actuals, 1890-91.	Revised Estimate, 1890-91.	Budget Estimate, 1890-91.	Actuals, 1889-90.
						Rx.	Rx.	Rx.	Rx.
				IMPERIAL					
				ORIGINAL WORKS—	vii				
				Departmental		358,856	381,600	362,000	405,835
				Civil		2,700	2,700	6,200	...
						361,556	384,300	368,200	...
				REPAIRS—	vii				
				Departmental		118,692	120,500	119,800	116,912
				Civil		503	500	500	...
						119,195	121,000	120,300	...
				ESTABLISHMENT—	vii				
				Departmental		121,810	118,900	121,200	116,402
				Civil		...	...	...	...
						121,810	118,900	121,200	...
				TOOLS AND PLANT—	vii				
				Departmental		8,528	8,500	7,600	4,908
				Civil		...	...	...	...
						8,528	8,500	7,600	...
				SUSPENSE—	vii				
				Departmental		11,705	...	...	—1,077
				Civil		...	...	...	...
						11,705	...	...	...
				PROFIT AND LOSS—	vii				
				Departmental		12	...	...	3
				Civil		...	...	...	...
						12	...	...	...
				RESERVE—	vii				
				Departmental		...	...	24,500	...
						...	...	24,500	...
				TOTAL—					
				Departmental	vii	619,603	629,500	635,100	642,983
				Civil		3,203	3,200	6,700	6,555
50,266	11,700	20,700	12,793						
29	...	...	22			622,806	632,700	641,800	649,538
50,295	11,700	20,700	12,815	Carried over					

"Departmental" implies that the transactions have been controlled by officers of the Public Works Department. "Civil" means that the agency has been outside the Public Works Department generally officers of the Revenue, Police or Judicial services.

ABSTRACT by Funds, Departmental Heads and agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS *during 1890-91, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1889-90*—continued.

Revenue. Actuals, 1889-90.	Revenue. Budget Estimate, 1890-91.	Revenue. Revised Estimate, 1890-91.	Revenue. Actuals, 1890-91.	Funds, Departmental Heads and Agency.	For details see page	Expenditure. Actuals, 1890-91.	Expenditure. Revised Estimate, 1890-91.	Expenditure. Budget Estimate, 1890-91.	Expenditure. Actuals, 1889-90.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
50,295	11,700	20,700	12,815	Brought forward		622,806	632,700	641,800	649,538
				DEDUCT—					
				Outlay in England—					
				At 2 shillings per rupee .	vii	18,745	25,300	11,400	14,164
				Exchange		6,127	8,200	5,100	6,349 (b)
						24,872	33,500	16,500	20,513
50,295	11,700	20,700	12,815	Net receipts and outlay in India . . .	vii	597,934	599,200	625,300	629,025
				ADD—					
				Receipts and outlay in England—	vii				
26,172	24,000	24,000	25,934	At 2 shillings per rupee .		94,257	102,000	103,600	112,553
11,745	10,800	7,800	8,474	Exchange on above .		30,812	33,100	46,600	50,509
88,212	46,500	52,500	47,223	TOTAL IMPERIAL .	vii	(a) 723,043	734,300	775,500	(a) 792,087
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental . . .		960,945	984,600	955,300	811,037
				Civil		20,578	27,200	15,900	... (b)
						981,523	1,011,800	971,200	...
				REPAIRS—					
				Departmental . . .		640,052	654,000	662,300	605,766
				Civil		22,757	20,800	20,100	... (b)
						662,809	674,800	682,400	...
				ESTABLISHMENT—	vii				
				Departmental . . .		458,101	458,100	447,900	448,643
				Civil		6,510	6,400	6,200	... (b)
						464,611	464,500	454,100	...
				TOOLS AND PLANT—					
				Departmental . . .		26,612	30,000	22,800	21,333
				Civil		204	200	300	... (b)
						26,816	30,200	23,100	... (b)
...	...	...	...	Carried over . Provincial . Departmental .		2,085,710	2,126,700	2,088,300	1,886,779
				Civil .		50,049	54,600	42,500	... (b)
88,212	46,500	52,500	47,223	Imperial . . .		723,043	734,300	775,500	792,087

(a) These figures include expenditure incurred by Bombay on account of the Indo-European Telegraph Department for works and repairs.
(b) Details by Departmental Heads of outlay cannot be given as the Finance and Revenue accounts of 1889-90 were not prepared in such detail.

ABSTRACT by Funds, Departmental Heads and agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS *during 1890-91, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1889-90*—continued.

Revenue. Actuals, 1889-90.	Revenue. Budget Estimate, 1890-91.	Revenue. Revised Estimate, 1890-91.	Revenue. Actuals, 1890-91.	Funds, Departmental Heads an. Agency.	For details see page	Expenditure. Actuals, 1890-91.	Expenditure. Revised Estimate, 1890-91.	Expenditure. Budget Estimate, 1890-91.	Expenditure. Actuals, 1889-90.
						Rx.	Rx.	Rx.	Rx.
88,212	46,500	52,500	47,223	Brought forward Imperial . .		723,043	734,300	775,500	792,087
...	...	...	...	Provincial Departmental		2,085,710	2,126,700	2,088,300	1,886,779
				Civil .		50,049	54,600	42,500	...
				SUSPENSE—		—5,498	—15,400	6,600	—41,100
				Departmental . .		...	...	...	...
				Civil		—5,498	—15,400	6,600	...
				PROFIT AND LOSS—		21	...	...	26
				Departmental . .		...	...	...	...
				Civil		21	...	...	...
				MISCELLANEOUS—		...	...	...	...
				Departmental . .		57,994	54,900	84,500	...
				Civil		57,994	54,900	84,500	...
145,371	134,900	166,700	175,492	TOTAL— Departmental . .		2,080,233	2,111,300	2,094,900	1,845,705
140,263	130,000	130,400	132,709	Civil	vii	108,043	109,500	127,000	99,921
285,634	264,900	297,100	308,201	TOTAL PROVINCIAL .		2,188,276	2,220,800	2,221,900	1,945,626
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—		221,624	258,900	234,600	206,402
				Departmental . .		284,870	292,800	312,200	...
				Civil		506,494	551,700	547,000	...
				REPAIRS—		225,206	223,700	223,700	219,602
				Departmental . .		601,784	601,300	557,000	...
				Civil		827,090	825,000	780,700	...
				ESTABLISHMENT—		75,852	75,300	74,300	68,980
				Departmental . .		157,473	162,100	141,600	...
				Civil		233,325	237,400	215,900	...
				TOOLS AND PLANT—		4,890	4,700	5,800	3,772
				Departmental . .		9,554	10,100	8,000	...
				Civil		14,444	14,800	13,800	...
...	...	...	...	Carried over . Incorporated Local Departmental		527,672	562,600	538,600	498,756
				Civil .		1,053,681	1,066,300	1,018,800	...
373,846	311,400	349,600	355,424	Others		2,911,319	2,955,100	2,997,400	2,737,713

ABSTRACT by Funds, Departmental Heads and agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS *during 1890-91, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1889-90*—concluded.

Revenue: Actuals, 1889-90.	Revenue: Budget Estimate, 1890-91.	Revenue: Revised Estimate, 1890-91.	Revenue: Actuals, 1890-91.	Funds, Departmental Heads and Agency.	For details see page.	Expenditure: Actuals, 1890-91.	Expenditure: Revised Estimate, 1890-91.	Expenditure: Budget Estimate, 1890-91.	Expenditure: Actuals, 1889-90.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
373,846	311,400	349,600	355,424	Brought over { Others		2,911,319	2,955,100	2,997,400	2,737,713
				Brought over { Local { Departmental		527,672	562,600	538,600	498,756
				Brought over { Local { Civil		1,053,681	1,066,300	1,018,300	...
				SUSPENSE— Departmental	viii	—1,257	...	...	—2,361
				Civil	viii	...	...	...	...
						—1,257	...	...	...
				MISCELLANEOUS— Departmental	viii	...	...	...	...
				Civil	viii	19,999	17,600	1,800	...
				Total		19,999	17,600	1,800	...
1,935	1,800	1,600	1,680	Departmental	vii	526,415	562,600	538,600	496,395
231,047	238,200	242,900	248,140	Civil	vii	1,073,680	1,083,900	1,020,600	1,040,049
233,033	240,000	244,500	249,820	TOTAL INCORPORATED LOCAL		1,600,095	1,646,500	1,559,200	1,536,444
				EXCLUDED LOCAL.					
				ORIGINAL WORKS— Departmental	ix	141,864	163,300	209,100	72,120
				REPAIRS— Departmental	ix	40,790	50,200	48,300	39,660
				ESTABLISHMENT— Departmental	ix	10,964	11,400	12,400	8,587
				TOOLS AND PLANT— Departmental	ix	552	1,100	800	738
				SUSPENSE— Departmental	ix	...	...	...	...
...	...	...	—	TOTAL EXCLUDED LOCAL	42	194,170	226,000	270,600	121,105
				CONTRIBUTIONS.					
				ORIGINAL WORKS— Departmental	x	168,973	155,500	64,800	128,697
				REPAIRS— Departmental	x	9,121	10,600	2,700	12,223
				ESTABLISHMENT— Departmental	x	9,790	3,900	1,500	8,926
				TOOLS AND PLANT— Departmental	x	496	300	200	474
				SUSPENSE— Departmental	x	...	...	...	...
...	...	...	...	TOTAL CONTRIBUTIONS	43	188,380	170,300	69,200	150,320
235,540	183,200	220,800	224,373	GRAND TOTAL— Departmental	43	3,709,038	3,801,300	3,742,100	3,399,057
371,339	368,200	373,300	380,871	Civil	43	1,184,926	1,196,600	1,154,300	1,146,525
606,879	551,400	594,100	605,244	TOTAL CIVIL WORKS	43	4,893,964	4,997,900	4,896,400	4,545,582

CALCUTTA;
Dated 5th February 1892

R. G. MACDONALD,
Offg Accountant General, P. W. Dept.

DETAILED ACCOUNT OF REVENUE DURING 1890-91.

IMPERIAL.	England.	India: Director General of Military Works.	India: Rajputana.	India: Central India.	India: Coorg.	India: Hyderabad.	India: Baluchistan Agency.	India: Total.	Burma: Upper Burma.	Burma: Lower Burma.	Bengal.	Punjab.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPARTMENTAL.													
Rents of buildings	...	134	884	976	89	14	1,318	3,415	1,217	600	40	2,661	7,933
Sales of buildings	...	...	...	25	...	...	...	25	147	2,000	...	1,550	3,722
" tools and plant	...	5	...	188	17	...	35	245	157	...	...	...	402
" produce	...	6	82	4	...	...	...	92	...	...	...	...	92
" old materials	...	...	3	11	36	...	...	50	137	74	...	...	261
Value of materials from old buildings	...	...	...	2	...	...	...	2	18	...	..	...	20
Unclaimed deposits	...	...	...	47	3	...	—41	9	14	...	...	...	23
Fines, refunds, and miscellaneous	...	73	8	25	11	...	40	157	138	...	...	45	340
	...	218	977	1,278	156	14	1,352	3,995	1,828	2,674	40	4,256	12,793
Add England	25,934	...	...	...	...	...	...	25,934	...	...	...	...	25,934
Exchange	8,474	...	...	...	...	...	...	8,474	...	...	...	...	8,474
TOTAL P. W. OFFICERS	34,408	218	977	1,278	156	14	1,352	38,403	1,828	2,674	40	4,256	47,201
Officers of other Departments.													
Sales of produce	...	...	..	...	...	...	...	...	5	...	...	...	5
Sale proceeds of grass of cemeteries	...	...	...	...	...	15	2	17	...	...	...	...	17
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	...	15	2	17	5	...	...	...	22
TOTAL IMPERIAL CARRIED OVER	34,408	218	977	1,278	156	29	1,354	38,420	1,833	2,674	40	4,256	47,223

1426/19

	England.	India. Director General of Military Works.	India. Rajputana.	India. Central India.	India. Coorg.	India. Hyderabad.	India. Baluchistan Agency.	India. Total India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Imperial brought over	34,408	218	977	1,278	156	29	1,354	38,420	...	1,833	2,074	...	40	...	4,256	...	...	47,223
PROVINCIAL.																		
DEPARTMENTAL.																		
Rents of buildings	...	...	...	...	...	...	...	...	1,184	...	5,999	1,305	4,982	2,003	1,101	4,730	8,506	29,810
Sales of buildings	...	...	...	...	...	...	...	...	190	...	...	9	31,987	2,084	15	112	430	34,827
,, tools and plant	...	...	...	...	...	...	...	...	165	...	28	33	1,289	108	172	2,114	143	4,052
,, produce	...	...	...	...	...	...	...	...	38	...	5	3	181	1,257	2,633	153	833	5,103
,, old materials	...	...	...	...	...	...	...	...	112	...	40	31	464	241	506	1,050	1,144	3,588
Value of materials from old buildings	...	...	...	...	...	...	...	...	60	...	67	1	271	46	10	29	19	503
Receipts from P. W. Workshops	...	...	...	...	...	...	...	...	...	...	...	...	...	9,547	...	...	...	9,547
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	...	...	...	...	...	...	2,586	...	...	...	2,586
Tolls on roads	...	...	...	...	...	...	...	...	854	...	...	...	...	...	...	...	62,125	62,979
Ferry receipts	...	...	...	...	...	...	...	...	2,182	...	...	1,166	...	467	...	...	...	3,815
Unclaimed deposits	...	...	...	...	...	...	...	...	12	...	129	1	129	88	28	161	53	601
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,238	2,238
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...	99	...	216	−54	7,942	292	169	1,423	5,756	15,843
TOTAL	...	...	...	...	...	...	...	...	4,896	...	6,484	2,495	47,245	18,719	4,634	9,772	81,747	175,492
CIVIL.																		
Rents of buildings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,343	...	...	3,343
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,642	...	...	1,642
,, produce	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
,, old materials	...	...	...	...	...	...	...	...	...	...	...	...	...	2,621	...	...	30	2,651
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	...	...	301	...	...	301
Ferry receipts	...	...	...	...	...	...	...	...	73	...	...	...	...	...	8,125	...	...	8,198
Miscellaneous	...	...	...	...	...	...	...	...	900	...	...	1,950	26,158	63,412	19,237	...	...	111,657
Fees on masonry graves, &c.	...	...	...	...	...	...	...	...	...	...	...	...	42	58	611	2,819	73	3,603
TOTAL	...	...	...	...	...	...	...	...	68	...	78	...	245	319	118	282	204	1,314
TOTAL PROVINCIAL	...	...	...	...	...	...	...	...	1,041	...	78	1,950	26,445	66,410	33,377	3,101	307	132,709
	...	...	...	...	...	...	...	...	5,937	...	6,562	4,445	73,690	85,129	38,011	12,873	81,554	308,201
INCORPORATED LOCAL.																		
DEPARTMENTAL.																		
Rents of buildings	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	31	...	114	...	...	...	145
,, tools and plant	...	...	...	...	...	...	...	...	...	...	...	3	...	170	...	...	...	173
,, produce	...	...	...	...	...	...	...	...	...	...	...	3	...	108	...	...	...	111
,, old materials	...	...	18	...	...	...	...	18	3	...	...	1	...	512	...	369	...	903
Value of materials from old buildings	...	...	...	...	3	...	...	3	...	...	...	14	...	53	78	...	...	148
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	5
Fines, refunds, and miscellaneous	...	...	...	...	1	...	...	1	...	...	...	1	...	8	...	...	...	9
TOTAL	...	...	...	...	4	...	...	4	...	...	...	69	...	12	66	35	...	186
CIVIL.	...	...	18	...	8	...	...	26	3	...	...	122	...	981	144	404	...	1,680
Rents of buildings	...	...	...	...	...	...	...	...	...	...	...	...	71	...	408	...	190	685
Sales of buildings	...	...	...	...	...	...	...	...	16	...	...	...	3	...	472	116	256	866
,, old materials	...	...	...	...	...	...	...	...	19	...	...	...	...	...	87	859	...	1,020
,, produce, &c.	...	...	...	...	...	...	...	...	74	...	...	...	...	...	9,873	...	668	10,542
Tolls on roads	...	...	...	...	2,356	...	...	2,356	...	11	...	...	...	...	...	...	30,215	32,571
Canal and Ferry receipts	...	...	...	...	159	...	...	159	5,530	3,614	6,360	10,168	34,135	...	15,144	91,626	17,200	183,936
Miscellaneous	...	...	...	...	3	...	...	3	1,370	...	244	8	3,145	1,873	57	4,290	161	11,151
Arboriculture	...	...	...	...	...	...	...	...	943	...	...	...	...	5,376	...	...	...	6,321
Toll on steamers	...	...	...	...	...	...	...	...	...	...	...	...	...	1,048	...	...	...	1,048
TOTAL	...	...	...	...	2,518	...	...	2,518	7,954	3,625	6,604	10,176	37,354	8,297	26,041	96,891	48,680	248,140
TOTAL LOCAL	...	...	18	...	2,526	...	...	2,544	7,957	3,625	6,604	10,298	37,354	9,278	26,185	97,295	48,680	249,820
GRAND TOTAL	34,408	218	995	1,278	2,682	29	1,354	40,964	13,894	5,458	13,840	14,743	111,084	94,407	64,452	110,168	130,234	605,244

DETAILED ACCOUNT OF EXPENDITURE DURING 1890-91.

	England.	India. Director General of Military Works.	India. Rajputana.	India. Central India.	India. Coorg.	India. Mysore.	India. Hyderabad.	India. Port Blair.	India. Baluchistan Agency.	India. Total India.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
IMPERIAL—		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
DEPARTMENTAL.																				
Civil Buildings—																				
New Works	...	15,397	1,485	822	1,249	...	893	−176	22,773	42,443	1,772	96,404	...	587	59,073	5,863	17,847	654	11,601	236,244
Repairs	...	4,627	1,930	1,759	341	...	813	1,480	9,704	20,664	265	8,797	...	703	12,214	4,454	9,403	1,406	7,699	65,605
Communications—																				
New Works	...	..	2,831	1,428	1,870	...	...	...	19,009	25,138	...	101,135	101	...	...	56	7,304	...	130	133,864
Repairs	...	...	4,764	7,383	5,914	...	...	...	4,954	22,975	...	22,737	1,403	...	...	2,887	1,331	...	...	51,333
Miscellaneous Public Improvements—																				
New Works	...	...	...	...	133	...	...	...	−28,128	−27,995	374	1,889	10,555	...	3,503	...	...	...	422	−11,252
Repairs	...	...	...	...	...	...	...	...	85	85	...	1,524	...	...	...	...	...	...	14	1,754
TOTAL WORKS AND REPAIRS	...	20,024	11,000	11,362	9,507	...	1,706	1,314	28,397	83,310	2,411	232,486	12,059	1,290	74,790	13,260	35,886	2,060	19,997	477,548
Establishment	...	4,606	5,355	2,793	3,243	...	330	1,320	10,681	35,328	468	55,170	1,079	297	13,742	3,051	8,188	474	4,013	121,810
Tools and Plant	...	300	488	350	326	...	21	...	1,468	2,956	31	4,674	68	19	840	199	−548	31	259	8,528
Suspense	...	3,766	...	507	−353	...	6	...	1,309	5,232	...	1,00-	2,395	...	3,103	...	−29	...	...	11,705
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	12	...	...	...	...	...	...	...	12
TOTAL	...	28,696	16,843	22,012	12,72	...	2,063	2,634	41,852	126,825	2,910	293,344	15,601	1,606	92,477	16,510	43,496	2,565	24,269	619,603
Deduct—Outlay in England—																				
At 2s. per rupee	...	...	...	...	91	...	...	...	1,124	1,215	...	479	7,316	...	8,279	...	1,457	...	...	18,745
Loss by Exchange	...	...	...	...	30	...	...	...	368	398	...	166	2,391	...	2,706	...	476	...	...	6,127
NET INDIA	...	28,696	16,843	22,012	12,604	...	2,063	2,634	40,360	125,212	2,910	292,700	5,895	1,606	81,492	16,510	41,563	2,565	24,269	594,731
Add—																				
England	94,297	...	...	...	...	...	...	...	...	94,297	...	...	...	...	...	...	...	...	...	94,297
Exchange	30,812	...	...	...	...	...	...	...	...	30,812	...	...	...	...	...	...	...	...	...	30,812
TOTAL	125,109	28,696	16,843	22,012	12,604	...	2,063	2,634	40,360	250,321	2,910	292,700	5,895	1,606	81,492	16,510	41,563	2,565	24,269	719,840*
CIVIL—																				
Civil Buildings—																				
New Works	...	2,700	...	...	...	...	...	...	...	2,700	...	...	...	...	...	...	...	...	...	2,700
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Communications—																				
New Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	503	...	...	503	...	...	...	...	...	...	...	...	...	503
TOTAL WORKS AND REPAIRS	...	2,700	...	...	...	503	...	...	...	3,203	...	...	...	...	...	...	...	...	...	3,203
TOTAL CIVIL	...	2,700	...	...	...	503	...	...	...	3,203	...	...	...	...	...	...	...	...	...	3,203
TOTAL IMPERIAL CARRIED OVER	125,109	31,396	16,843	22,012	12,604	503	2,063	2,634	40,360	253,524	2,910	292,700	5,895	1,606	81,492	16,510	41,563	2,565	24,269*	723,043*

* Inclusive of Rx. 1,183 expenditure on Works and Repairs of the Indo-European Telegraph Department executed by Bombay, and charged in the Finance and Revenue Accounts to the Telegraph Department.

1476/20

	England.	India.									Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total India.	Central Provinces.	Upper.	Lower.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Imperial brought over	125,109	31,396	16,843	22,012	12,604	503	2,063	2,634	40,360	253,524	2,910	292,706	5,895	1,606	81,492	16,510	41,563	2,565	24,269	723,043
PROVINCIAL.																				
CIVIL WORKS.																				
Departmental.																				
Civil Building—																				
New Works	...	...	...	...	...	...	...	...	...	...	34,700	...	83,908	15,421	111,229	70,532	81,742	137,944	130,100	655,576
Repairs	...	...	...	...	...	...	...	...	...	...	5,696	...	12,467	6,305	36,396	30,309	22,462	22,156	37,755	172,606
Communications—																				
New Works	...	...	...	...	...	...	...	...	...	...	58,433	...	8,719	29,059	47,393	22,308	25,475	31,843	44,200	267,419
Repairs	...	...	...	...	...	...	...	...	...	...	35,604	...	46,329	26,928	62,713	95,464	82,347	13,095	87,373	449,853
Miscellaneous Public Improvements—																				
New Works	...	...	...	...	...	...	...	...	...	...	668	...	220	186	16,962	2,555	7,144	4,275	5,931	37,950
Repairs	...	...	...	...	...	...	...	...	...	...	140	...	804	39	7,491	770	4,208	1,403	2,738	17,593
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	135,231	...	152,456	77,938	281,184	221,998	223,378	200,715	308,097	1,600,997
Establishment	...	...	...	...	...	...	...	...	...	...	35,711	...	43,458	35,558	72,188	77,316	37,048	43,623	93,199	438,101
Tools and Plant	...	...	...	...	...	...	...	...	...	...	4,023	...	3,109	600	4,763	2,875	4,006	1,534	5,702	26,612
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	6	...	...	12	21
Suspense	...	...	...	...	...	...	...	...	...	...	1,200	...	3,537	275	−7,539	2,231	−2,106	2,148	−5,301	−5,469
TOTAL	...	...	...	...	...	...	...	...	...	...	176,165	...	202,610	114,371	350,806	304,420	282,326	248,020	401,709	2,060,233
Civil.																				
Civil Buildings—																				
New Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,576	1,077	...	236	...	4,889
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,963	...	694	...	4,657
Communications—																				
New Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	503	585	...	1,317	...	2,405
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	2,113	...	7,860	...	9,978
Miscellaneous Public Improvements—																				
New Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,270	...	4,015	...	13,285
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	268	7,914	...	...	...	8,122
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,352	24,922	...	14,121	...	43,336
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	140	4,490	1,841	...	5	6,510
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	34	...	...	204	...	...	...	204
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	6	...	2,109	1,363	1,507	...	1,046	57,994
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	40	...	6,541	30,968	3,348	14,121	1,051	108,043
TOTAL PROVINCIAL	...	...	...	...	...	...	...	...	...	...	176,205	...	252,773	116,182	357,147	335,394	285,674	262,141	402,760	2,168,276
INCORPORATED LOCAL.																				
CIVIL WORKS.																				
Departmental.																				
Civil Buildings—																				
New Works	...	...	39	...	...	...	...	...	...	39	28	...	43	31	...	17,919	6,647	674	3,463	29,132
Repairs	...	...	45	...	...	...	...	...	...	45	...	...	161	136	...	5,013	8,896	...	227	14,468
Communications—																				
New Works	...	...	30	...	1,118	...	...	...	...	1,148	20,856	4,386	9,867	17,835	...	73,268	14,715	1,747	29,967	173,789
Repairs	...	...	1,033	...	770	...	...	...	...	1,803	2,782	659	4,782	20,071	...	72,461	46,074	3,453	49,438	201,823
Miscellaneous Public Improvements—																				
New Works	...	...	...	...	30	...	...	...	...	30	18	1,409	4,633	3,241	...	132	7,144	61	2,035	18,703
Repairs	...	...	...	...	42	...	...	...	...	42	...	...	1,539	1,236	...	1,625	4,430	...	443	9,315
TOTAL WORKS AND REPAIRS	...	...	1,147	...	1,960	...	...	...	...	3,107	23,684	6,454	21,015	42,838	...	170,418	87,906	5,936	85,573	446,990
Establishment	...	...	115	...	485	...	...	...	...	600	...	1,313	4,833	4,224	...	39,420	11,570	2,848	11,042	75,852
Tools and Plant	...	...	17	...	29	...	...	...	...	46	...	94	316	344	...	1,500	630	696	1,265	4,890
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	−1,267	−1,267
TOTAL	...	...	3,278	...	2,474	...	...	...	...	3,753	23,686	7,861	26,163	47,406	...	211,338	100,106	9,479	96,613	526,415
Civil.																				
Civil Buildings—																				
New Works	...	...	34	7	...	...	...	...	...	41	114	78	2	...	66	3,246	...	15,837	4,883	24,266
Repairs	...	...	29	50	...	...	...	...	...	79	65	68	45	...	...	6,778	...	9,151	5,163	21,339
Communications—																				
New Works	...	...	...	...	...	...	...	...	...	...	1,225	2,333	2,810	...	124,008	4,629	...	72,340	16,224	223,569
Repairs	...	...	75	79	...	...	...	...	...	154	10,090	827	1,967	...	227,396	31,882	...	234,676	46,628	552,720
Miscellaneous Public Improvements—																				
New Works	...	...	20	433	...	...	...	...	...	503	553	4,318	714	...	...	56	...	9,761	21,139	37,035
Repairs	...	...	5	3	...	...	...	...	...	8	674	689	565	...	1,132	300	...	13,791	10,566	27,725
TOTAL WORKS AND REPAIRS	...	...	163	622	...	...	...	...	...	785	12,721	8,303	5,203	...	352,601	46,891	...	355,556	104,594	886,654
Establishment	...	...	...	23	...	...	...	...	...	23	3,341	225	1,106	...	64,160	10,608	911	58,740	18,369	157,473
Tools and Plant	...	...	...	...	...	...	...	...	...	...	103	41	37	...	3,146	2,038	...	3,559	630	9,554
Miscellaneous	...	...	...	...	...	...	...	...	...	...	803	63	83	159	7,055	68	10,281	158	1,332	19,909
TOTAL	...	...	163	645	...	...	...	...	...	808	16,968	8,632	6,429	159	426,962	59,605	11,192	418,010	124,925	1,073,590
TOTAL INCORPORATED LOCAL	...	...	1,442	645	2,474	...	...	...	...	4,561	40,654	16,493	32,592	47,565	426,962	270,943	111,298	427,489	221,538	1,600,095
TOTAL CARRIED OVER	125,109	31,396	18,285	23,657	15,078	503	2,063	2,634	40,360	258,085	219,769	309,202	291,260	165,363	865,601	622,847	438,535	692,195	648,567	4,511,414

	England.	India.									Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total India.	Central Provinces.	Upper.	Lower.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over	125,109	31,396	18,285	22,657	15,078	503	2,063	2,634	40,360	258,085	219,769	309,202	291,260	165,353	865,601	622,847	438,535	692,195	648,567	4,511,414
EXCLUDED LOCAL.																				
DEPARTMENTAL.*																				
Civil Works.																				
Civil Buildings—																				
New Works	...	...	...	...	...	...	3,659	...	...	3,659	...	...	...	...	1,060	...	4,029	15	1,749	10,512
Repairs	...	...	...	...	...	...	988	...	...	988	...	...	...	...	...	...	3,309	189	339	4,825
	...	...	...	...	...	...	4,647	...	...	4,647	...	...	...	...	1,060	...	7,338	204	2,088	15,337
Communications—																				
New Works	...	...	...	...	...	...	1,878	...	...	1,878	...	...	...	...	...	...	166	...	7,161	9,205
Repairs	...	...	...	...	...	...	2,570	...	...	2,570	...	...	...	...	...	...	1,210	...	1,937	5,717
	...	...	...	...	...	...	4,448	...	...	4,448	...	...	...	...	...	...	1,376	...	9,098	14,922
Miscellaneous Public Improvements—																				
New Works	...	...	...	...	...	...	6,846	...	...	6,846	...	...	...	...	...	...	77,289	869	37,143	122,147
Repairs	...	...	...	...	...	...	3,229	...	...	3,229	...	...	...	...	...	...	25,633	401	985	30,249
	...	...	...	...	...	...	10,075	...	...	10,075	...	...	...	...	...	...	102,922	1,270	38,128	152,396
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	19,170	...	...	19,170	...	...	...	...	1,060	...	111,636	1,474	49,314	182,654
Establishment	...	...	...	...	...	...	2,117	...	...	2,117	...	...	...	...	74	...	4,902	339	3,533	10,965
Tools and Plant	...	...	...	...	...	...	203	...	...	203	...	...	...	...	5	...	129	22	192	551
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL EXCLUDED LOCAL	...	...	...	...	...	...	21,490	...	...	21,490	...	...	...	...	1,139	...	116,667	1,835	53,039	194,170
Total carried over	125,109	31,396	18,285	22,657	15,078	503	23,553	2,634	40,360	279,575	219,769	309,202	291,260	165,353	866,740	622,847	555,202	694,030	701,606	4,705,584

1476/21

* The outlay by Civil Officers from this source is not known.

	England.	India.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
		Director general of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency.	Total India.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over .	125,109	31,396	18,285	22,657	15,078	503	23,553	2,634	40,360	279,575	219,769	309,202	291,260	165,353	866,740	622,847	555,202	694,030	701,606	4,705,584
CONTRIBUTION.																				
DEPARTMENTAL*																				
Civil Buildings—																				
New Works .	...	143	60	1,112	26	...	1,961	...	...	3,302	1,522	...	5	120	7,899	10,072	15,106	2,357	26,726	67,109
Repairs . .	...	38	...	733	67	...	90	...	...	928	83	...	11	...	1,146	67	...	...	122	2,357
	...	181	60	1,845	93	...	2,051	...	...	4,230	1,605	...	16	120	9,045	10,139	15,106	2,357	26,848	69,466
Communications—																				
New Works .	...	...	...	3,839	...	...	639	...	...	4,478	3,050	51	895	33	50	1,474	147	−69	...	10,119
Repairs . .	...	...	623	4,067	...	...	...	...	...	4,690	92	...	...	20	61	619	5	...	13	5,500
	...	...	623	7,906	...	...	639	...	...	9,168	3,142	51	895	53	111	2,093	152	−69	13	15,619
Miscellaneous Public Improvements—																				
New Works .	...	...	2,524	...	...	...	2,242	...	...	4,766	17,465	1,053	1,045	118	974	1,939	64,480	−95	...	91,745
Repairs . .	...	...	39	...	...	...	322	...	...	361	15	...	269	...	76	543	...	...	...	1,264
	...	...	2,563	...	...	...	2,564	...	...	5,127	17,480	1,053	1,314	118	1,050	2,482	64,480	−95	...	93,009
TOTAL WORKS AND REPAIRS . .	...	181	3,246	9,751	93	...	5,254	...	...	18,525	22,227	1,104	2,225	291	10,206	14,714	79,738	2,263	26,861	178,034
Establishment .	...	...	367	2,434	22	...	...	...	...	2,823	892	232	495	...	248	−13	5,022	90	1	9,790
Tools and Plant .	...	...	49	151	1	...	...	...	...	201	154	16	32	...	16	−2	33	46	...	496
Profit and Loss .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL CIVIL WORKS	...	181	3,662	12,336	116	...	5,254	...	...	21,549	23,273	1,352	2,752	291	10,470	14,699	84,793	2,339	26,862	188,380
GRAND TOTAL .	125,109	31,577	21,947	34,993	15,194	503	28,807	2,634	40,360	301,124	243,042	310,554	294,012	165,644	877,210	637,546	639,995	696,369	728,468	4,893,964

* Outlay from this source by officers of other Departments is not known.

CALCUTTA;
Dated 5th February 1892.

R. G. MACDONALD,
Offg. Accnt. Genl., P. W. Dept.

G. I. C. P. O.—No. 290 A. G., P. W. D.—26-4-92—1,570

No. 96 A.—G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

~~Calcutta~~ Simla, *the 20th April 1892.*

Review of the Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for 1890-91.

Read—

Note by R. G. MACDONALD, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for 1890-91.

RESOLUTION.—The note* above referred to exhibits in a condensed and comprehensive form the transactions of the Public Works Department and of officers of other Departments with regard to public works during the year 1890-91, and contains much useful information not readily obtainable elsewhere.

* Copy appended.

2. The chief points of interest brought forward by the Accountant General in his note are as follows :—

I.—The cost of and return from buildings occupied as residences—*vide* para. 3.

II.—The relative outlay on Civil Buildings and Communications—*vide* paras. 27, 30 to 32, 37 and 44.

III.—The proportion of Provincial and Local funds expended upon the different services—*vide* paras. 36 and 37 and 43 and 44.

IV.—The proportion of the total outlay expended on repairs—*vide* paras. 38 and 45.

V.—The percentage of establishment charges on the outlay on works and repairs—*vide* paras. 29, 30, 36 and 43.

VI.—The cost of certain Civil Engineering Colleges—*vide* paras. 11 and 25.

3. As regards the outlay on residences the total capital cost, *viz.*, Rx. 1,393,924, may be considered low when taking into account the vast extent of territory covered and the complete lack of suitable residences for Government officers in many parts of the country. It is noticeable that the capital cost of residences occupied rent free, *viz.*, Rx. 724,234, exceeds that of the residences for which rent is charged, *viz.*, Rs. 669,690, although the cost of residences occupied by Heads of Administrations rent free are not included in the former category.

4. The total revenue from rents, which includes miscellaneous rents of buildings besides those occupied as residences, has been steadily on the increase during the past five years, mainly owing to the more rigid enforcement of the rent rules.

5. From para. 27 of the Accountant General's note it is apparent that the outlay by Public Works agency on civil buildings has during the past five years increased considerably; while during the same period the expenditure on communications has been falling off.

P. W. CURRENT No. 4894

There is no doubt that the extension of railways has to a certain extent reduced the necessary expenditure on roads, and there has been a considerable transfer of roads to Local Boards, the outlay by whom appears in this account under "Officers of other Departments," and is not properly classified; yet there appears to be a tendency to neglect roads in favour of buildings, and there is probably room for a considerable outlay of much practical use in providing feeder roads in connection with railways in many provinces. The Government of India desires to invite the special attention of Local Governments and Administrations to this subject.

6. As regards the percentages of establishment on works and repairs given in para. 29 of the Accountant General's note, it is satisfactory to observe that the charges are on the decrease during the past five years.

Though the figures given indicate that the fixed rate of 23 per cent. now charged in all adjustments between funds is too low, the Government of India does not propose at present to make any alteration in the percentage chargeable.

7. From paras. 11 and 25 of the note it is observed that the net direct charge to the State during 1890-91 on account of the Thomason College at Rurki was nearly Rx. 14,000, and this is exclusive of interest and depreciation upon buildings and of the outlay on apparatus and furniture. During the same year the net direct charge on account of the Royal Indian Engineering College at Coopers Hill amounted to £27 only; but there were certain other charges on account of salaries, etc., of passed students detained in England and passages to India of officers on appointment.

60 S.C

Cuttack 2 (50 S.C & Flash with)
Rec'd. 9.5.92

The Governments of Madras and Bombay (General and Railway), Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana and Baluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Accountant General, Public Works Department.
The Director General of Military Works.

ORDER.—Ordered, that the foregoing, with a copy of the note referred to, be forwarded to the Local Governments and Administrations noted on the margin for information.

Ordered also, that a copy of the resolution and note be forwarded to the Finance Department, and that the papers be published in the *Gazette of India*.

Ind 9/5/1

E. W. Oakes *Colonel, R.E.,*
Secy. to the Govt. of India.

J.

The Joint Secy to the Govt of Madras
P. W. Department
Railway Branch

(Spare Copies will issue from Calcutta office)

No 472. Rly 15-2-91

G. I. C. P. O.—No. 1853 P. W. D.—25-4-92.—1,570.

No. 14/62 dy 12 May 1892

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following

Letter from the Govt of India (H.E. No 961 Ry dy 20.4.92)

(476/27)

Recorded.

2. The observations of the Govt of India in regard to providing feeder roads in connection with Railways will be considered in the

No. 1476 Wash 12-5-92

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