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No. 209 A. G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, 8th August 1892.

Review of Provincial Civil Works Budget Estimates of Expenditure for 1892-93.

Read—

Public Works Department Code, Volume II, Chapter XV, paragraphs 42 and 43.
Finance Department Resolution No. 1142, dated 17th March 1892.

RESOLUTION.—Under the rules regulating the administration by Local Governments and Administrations of Provincial Revenues and Expenditure the Government of India is required to exercise a general control over the expenditure on Public Works from Provincial and Incorporated Local Funds. The funds set aside for outlay on Provincial Civil Works under the control of Public Works Officers during 1892-93, the first year of a new Provincial contract, are analysed in the following paragraphs.

A separate review of the expenditure by Public Works Officers on Civil Works, from Incorporated Local Funds, will issue in due course.

2. In the following table the grants for 1892-93 are compared with the outlay on Provincial Civil Works during the five years ending 1890-91 and the Revised Estimate for 1891-92.

Province.	OUTLAY ON CIVIL WORKS PROVINCIAL.					Revised estimate, 1891-92.	Budget estimate, 1892-93.
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces ...	13,84,540	12,60,160	11,87,180	18,13,670	17,61,050	19,50,000	18,00,000
Lower Burma ...	11,95,670	11,43,300	11,81,020	14,79,500	20,26,100	23,91,000	27,00,000
Assam ...	6,16,170	5,52,880	5,94,370	6,82,480	11,43,710	11,38,000	13,72,000
Bengal ...	38,85,400	27,61,070	39,04,300	31,24,010	35,06,080	37,43,000	29,71,000
North-Western Provinces and Oudh	27,93,790	27,32,780	25,73,470	25,93,010	30,44,260	40,47,000	31,50,000
Punjab ...	25,47,080	23,16,540	23,52,270	25,60,070	28,23,260	32,50,000	31,00,000
Madras ...	21,76,990	19,42,500	20,74,410	22,70,210	24,80,200	29,00,000	23,00,000
Bombay ...	47,30,790	40,33,990	36,77,270	36,34,100	40,17,090	40,94,000	32,14,000
GRAND TOTAL ...	1,93,10,400	1,67,43,310	1,75,14,290	1,84,57,060	2,08,02,330	2,35,13,000	2,06,07,000

The grants are generally in excess of the amounts spent on Provincial Civil Works under Public Works Officers during the five years ending 1890-91, but in Bengal and Bombay the allotments have been considerably curtailed.

3. The objects and services upon which the Local Governments propose to spend the money available in the current year are :—

(In lakhs and thousands).

SERVICE HEADS.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL AMOUNT.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<i>Original Works in Progress.</i>																	
Civil Buildings ...	1.65	9.16	5.13	19.00	0.21	1.53	4.72	15.89	1.29	4.37	5.30	17.10	9.09	39.17	6.63	20.63	34.03
Communications ...	1.72	9.56	0.37	3.22	0.06	7.00	1.70	5.72	0.89	3.02	1.23	3.97	1.98	8.61	2.05	6.38	11.40
Miscellaneous Public Improvements.	0.13	0.72	0.5	1.9	0.16	1.16	0.17	5.7	0.06	2.0	0.25	8.0	...	...	0.05	1.5	0.87
Total ...	3.50	19.44	6.05	22.41	1.33	9.69	8.59	22.18	2.24	7.59	6.78	21.87	11.07	47.78	8.73	27.16	46.30
<i>Works not begun on 1st April 1892.</i>																	
Civil Buildings ...	3.59	19.94	5.60	20.74	1.18	8.60	5.54	18.65	4.38	14.78	3.54	11.42	1.95	8.48	1.41	4.39	27.17
Communications ...	2.31	12.83	1.38	5.12	3.29	23.90	0.21	7.0	0.90	3.05	0.93	3.00	0.10	4.8	...	...	9.11
Miscellaneous Public Improvements.	...	...	0.12	4.4	0.03	0.23	0.05	1.7	2.60	8.48	1.03	3.32	0.2	0.9	...	...	3.75
Total ...	5.90	32.77	7.10	26.30	4.49	32.73	5.80	19.52	7.76	26.31	5.50	17.74	2.07	9.00	1.41	4.39	40.03
Total Original Works ...	9.40	52.21	13.15	8.71	5.82	42.42	12.39	41.70	10.00	33.90	12.28	39.61	13.14	56.78	10.14	31.55	86.33
<i>Repairs.</i>																	
Civil Buildings ...	0.50	2.78	1.65	6.11	0.69	5.02	4.00	13.46	2.95	10.00	2.68	8.65	1.70	7.39	3.52	10.95	17.69
Communications ...	4.00	22.23	6.02	22.30	3.17	23.11	5.19	17.47	8.81	29.86	8.55	27.58	1.15	5.00	8.94	27.82	45.83
Miscellaneous Public Improvements.	...	...	0.09	3.3	...	...	0.55	1.85	0.90	3.0	0.55	1.77	0.15	6.5	0.30	9.3	1.73
Total ...	4.50	25.01	7.76	28.74	3.86	28.13	9.74	32.78	11.86	40.16	11.78	38.00	3.00	13.04	12.76	39.70	65.25
Establishment ...	3.70	20.55	4.59	17.00	3.84	27.99	7.19	24.20	7.50	25.42	6.60	21.29	6.06	26.70	8.72	27.13	48.19
Tools and plant ...	0.40	2.23	0.50	1.85	0.15	1.09	0.39	1.32	0.35	1.19	0.34	1.10	0.80	3.48	0.52	1.62	3.45
Suspense (increase + decrease —).	...	...	1.00	3.70	0.05	0.37	...	...	—0.20	—6.7	...	...	...	...	...	...	0.85
Total ...	18.00	100.00	27.00	100.00	13.72	100.00	29.71	100.00	29.50	100.00	31.00	100.00	23.00	100.00	32.14	100.00	204.07
Add amount held in reserve by the North-Western Provinces and Oudh and subsequently withdrawn ...																	2.00
GRAND TOTAL ...																	206.07

No original works of any magnitude are to be commenced during the current year; the details of the provincial estimates show that only two works costing Rs. 50,000 or over, are to be begun.

4. The percentage which the outlay on repairs and establishment bears to the total grant available for expenditure is noted below. The names of the provinces are arranged in the order of smallness of percentage under "Repairs" and "Establishment":—

REPAIRS. Civil Buildings.

	Percentage of total grant.
Central Provinces	2.78
Assam	5.02
Lower Burma	6.11
Madras	7.39
Punjab	8.65
North-Western Provinces and Oudh	10.00
Bombay	10.95
Bengal	13.46

Communications.

	Percentage of total grant.
Madras	5.00
Bengal	17.47
Central Provinces	22.23
Lower Burma	22.80
Assam	23.11
Punjab	27.58
Bombay	27.82
North-Western Provinces and Oudh	29.86

Miscellaneous Public Improvements.

Central Provinces	...
Assam	...
North-Western Provinces and Oudh	0.30
Lower Burma	0.33
Madras	0.65
Bombay	0.93
Punjab	1.77
Bengal	1.85

ESTABLISHMENT.

Lower Burma	17.00
Central Provinces	20.55
Punjab	21.29
Bengal	24.20
North-Western Provinces and Oudh	25.42
Madras	26.70
Bombay	27.13
Assam	27.99

5. Of the Civil buildings to be commenced after the 31st March 1892, the distribution is as follows in the various provinces :—

(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Forest	0.06	1.67	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	0.14	2.50	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	0.08	1.43	...	...	...	...	...	...	...	...	...	...	...	...
Administration	0.11	3.07	...	...	0.06	5.09	0.33	5.95	0.71	16.28	0.44	12.43	0.63	32.31	0.37	40.43
Law and Justice	0.41	11.42	0.99	17.68	0.10	33.89	0.19	3.43	0.24	5.51	0.58	16.38	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	0.75	13.54	0.02	0.46	0.10	2.82	...	...	...	...
Jails	1.29	35.93	1.08	19.29	...	...	0.58	10.47	0.75	17.20	0.62	17.54	0.16	8.21	...	...
Police	1.18	32.87	2.33	41.60	...	...	0.30	5.42	0.85	19.50	0.41	11.58	0.31	15.90	0.34	24.11
Educational	...	...	...	...	0.07	5.93	0.65	11.73	0.02	0.46	0.06	1.69	0.08	4.10	...	...
Medical	0.04	1.11	0.04	0.71	...	...	0.42	7.58	0.72	16.51	0.04	1.13	...	...	0.50	35.46
Miscellaneous	...	...	0.04	16.79	0.15	12.72	1.20	21.66	1.05	24.08	0.79	22.31	0.19	9.74	...	...
Minor Works	0.50	13.93	...	...	0.50	42.37	1.12	20.22	...	...	0.50	14.12	0.58	29.74	...	...
TOTAL	3.59	100.00	5.60	100.00	1.18	100.00	5.84	100.00	4.36	100.00	3.54	100.00	1.95	100.00	1.41	100.00

6. The distribution of the works of Communication to be begun after the 31st March 1892 is as follows :—
(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Metalled and bridged roads ...	0.93	40.26	...	...	0.13	3.96	0.04	19.05	0.28	31.11	0.35	37.63	...	...	...	...
Raised, bridged and unmetalled roads ...	1.38	59.74	...	...	2.63	80.18	0.07	33.33	...	...	...	...	...	...	...	...
District roads not raised ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Village roads ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat bridges and ferries ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers ...	...	...	...	...	...	...	...	0.04	4.44	...	...	...	...	...	...	...
Minor works ...	...	...	...	...	...	...	0.05	23.81	0.08	8.89	...	...	...	...	...	...
Miscellaneous ...	...	...	...	...	0.52	15.86	0.05	23.81	...	...	0.20	32.26	0.10	100.00	...	...
TOTAL ...	2.31	100.00	1.33	100.00	3.28	100.00	0.21	100.00	0.90	100.00	0.93	100.00	0.10	100.00	...	...

The classification of roads in Lower Burma is not given : this should be attended to in future estimates and accounts.

7. Similarly, the distribution of the works of Miscellaneous Public Improvement to be begun after the same date is given below :—
(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Town buildings, &c. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Markets ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving streets ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewage and drainage ...	...	...	...	...	...	...	...	...	2.50	100.00	...	...	...	...	...	...
Lighthouses ...	...	...	0.10	83.33	...	...	...	...	...	...	...	...	...	...	...	...
Minor works ...	...	...	0.02	16.67	0.03	100.00	0.03	40.00	...	...	0.15	14.56	0.02	100.00	...	...
Miscellaneous ...	...	...	...	...	...	...	0.03	60.00	...	...	0.88	85.44	...	...	...	...
TOTAL ...	...	...	0.12	100.00	0.03	100.00	0.05	100.00	2.50	100.00	1.03	100.00	0.02	100.00	...	...

8. In the undermentioned provinces, allotments are made for original works for which estimates have not been sanctioned. The number of works and the aggregate amounts are noted against each :—

Name of Province.						Number of Works.	Amount.
							Rs.
Central Provinces	...	...	...	...	...	33	3,46,100
Lower Burma	...	...	...	...	...	52	5,32,680
Assam	...	...	...	...	...	30	2,93,750
Bengal	...	...	...	...	...	36	4,22,000
North-Western Provinces and Oudh	...	...	...	...	...	28	1,51,730
Punjab	...	...	...	...	...	35	5,72,400
Madras	...	...	...	...	...	23	3,11,000
Bombay	...	...	...	...	...	2	87,300

It is understood that no outlay on works will be permitted by Local Governments and Administrations, until estimates have been sanctioned by competent authority.

9. The following works are provided for in connection with the residences of Governors, Lieutenant-Governors and Chief Commissioners :—

Province.	Station.	Nature of Work.	Total estimated cost.	Allotment for 1892-93.
			Rs.	Rs.
Lower Burma	Rangoon	New Government House	4,64,471	1,42,000
Assam	Shillong	Roofing with corrugated iron the cottage and out-houses of Government house.	...	6,000
Bengal	Darjeeling	Constructing a Darbar Hall	14,992	2,800
Do.	Do.	Constructing corridor, bridge, &c., near Darbar Hall.	...	11,400
Madras	Ootacamund	Additions and improvements to Government House.	7,79,150	10,000
Bombay	Bombay	Servants' quarters, Government House, Malabar Point.	37,500	37,300

Corridor, Bridge, &c., near Darbar Hall, Darjeeling.—This appears to be a part of the main project for the provision of a darbar hall at Darjeeling, estimated to cost Rs. 14,992 and on which Rs. 2,800 remains to be spent in 1892-93. If the corridor, bridge, &c., is to be treated as a part of the main work, the total outlay will exceed the limit of Rs. 15,000 laid down in Public Works Department Code, Vol. II, Chap. XV., para. 190-A. Further information on this point should be submitted to the Government of India.

10. The provision of house accommodation for officials, exclusive of buildings in progress at the end of 1891-92, is as follows:—

Province.	Station.	Nature of Work.	Estimated cost.	Provision in 1892-93.
			Rs.	Rs.
Central Provinces ...	Nagpur ...	Constructing Warders' quarters, Central Jail.	3,809	3,800
Ditto ...	Wardha ...	Constructing quarters for Warders ...	3,636	4,000
Ditto ...	Jubbulpore ...	Constructing quarters for Warder guard ...	5,241	6,000
Ditto ...	Rajpur ...	Constructing quarters for 10 Warders ...	...	3,000
Ditto ...	Bilaspur ...	Constructing quarters in 2 blocks for Warders.	...	5,000
Ditto ...	Nagpur ...	Quarters for City Superintendent of Police	...	5,500
Ditto ...	Jubbulpur ...	Quarters for European Constable in Civil Lines.	...	4,000
Burma ...	Rangoon ...	Quarters for the Foremen, Rangoon Jail Press.	...	2,600
Ditto ...	Ditto ...	Clerks' quarters, Rangoon Jail (re-construction).	...	3,000
Ditto ...	Thaton ...	Quarters for Sub-Divisional Officer ...	...	6,000
Assam ...	Hailakandi ...	Constructing pucca building for the Sub-Deputy Collector and Civil Nazir.	...	6,800
Ditto ...	Habiganj ...	Constructing Sub-Divisional Officer's residence.	10,350	9,000
Ditto ...	Kohima ...	Constructing quarters for Assistant Engineer.	...	5,750
Bengal ...	Tangail ...	Constructing Sub-Divisional Officer's residence.	4,022	4,000
Ditto ...	Netrokona ...	Constructing Sub-Divisional Officer's residence and providing a corrugated iron roof to the Sub-Divisional Office.	...	7,200
Ditto ...	Howrah ...	Constructing a parsonage ...	...	15,000
Ditto ...	Bhagalpore ...	Constructing quarters for 3 Subordinates in the Central Jail.	...	7,500
Ditto ...	Boalia ...	Constructing quarters for 5 Subordinates in the Central Jail.	...	8,000
Ditto ...	Noakhali ...	Constructing an official residence with out-offices for District Superintendent of Police.	...	7,000
Ditto ...	Darbhanga ...	Constructing a residence for the Collector...	...	24,000
Ditto ...	Ditto ...	Constructing a residence for the Civil Surgeon.	...	6,000
North-Western Provinces and Oudh.	Aligarh ...	Constructing officials' quarters in the Jail at Aligarh.	4,486	2,800
Ditto ditto ...	Benares ...	Constructing a block of 8 officials' quarters in the Central Prison at Benares.	5,376	2,400
Ditto ditto ...	Pilibhit ...	Construction of quarters for the Reserve Inspector.	3,250	3,250
Ditto ditto ...	Fatehpur ...	Construction of new quarters for the Reserve Inspector.	5,000	5,000

In considering proposals for the construction of quarters for public servants, Local Governments and Administrations should restrict the provision to the cases specified in Vol. I, Public Works Department Code, Chap. XI, para. 15.

The Government of India will be glad to have further information as to the circumstances under which residences are to be provided for the collector and civil surgeon at Darbhanga. Under Vol. I, Chap. XI, para. 16, all proposals for the construction of residences for officials, not entitled to quarters, at civil stations or cantonments already formed, or in the process of formation, should be referred to the Government of India for orders.

11. The attention of the Local Governments and Administrations concerned is invited to the following remarks on the details of the estimates for original works.

BURMA.

i.—*Second roof over public offices, Rangoon, Rs. 15,300.*

If these are the public offices nearing completion, the additional work should be provided for as a part of the main project originally estimated to cost Rs. 5,32,325.

NORTH-WESTERN PROVINCES AND OUDH.

ii.—*Registration of road traffic, Rs. 3,000.*

It is not evident why this outlay is provided for under the head "Civil Works."

PUNJAB.

iii.—Under the head Miscellaneous Public Improvements, the Government of the Punjab has provided Rs. 20,000 for widening the Mall at Lahore. This appears to be a work which should have been undertaken at the charge of the Municipality.

The Governments of Madras and Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma and Assam.
The Accountant General, Public Works Department.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments and Administrations noted in the margin for information and guidance.

Ordered also, that a copy be forwarded to the Finance Department for information, and that it be published in the *Gazette of India*.

F. L. O'CALLAGHAN,

Secretary to the Government of India.

Documents accompanying.

Nil.

No. 209 A. G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, 8th August 1892.

Review of Provincial Civil Works Budget Estimates of Expenditure for 1892-93.

Read—

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Finance Department Resolution No. 1142, dated 17th March 1892.

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A separate review of the expenditure by Public Works Officers on Civil Works, from Incorporated Local Funds, will issue in due course.

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	1890-91.	1889-90.	1888-89.	1887-88.	1886-87.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces ...	17,61,650	18,13,670	11,57,180	12,60,160	13,84,540	19,50,000	18,00,000
Lower Burma ...	20,26,100	14,79,500	11,81,020	11,43,300	11,85,670	23,91,000	27,00,000
Assam ...	11,43,710	6,82,480	5,94,370	5,52,880	6,16,170	11,38,000	13,72,000
Bengal ...	35,06,000	31,24,010	30,04,300	27,61,070	33,85,400	37,43,000	20,71,000
North-Western Provinces and Oudh	30,44,260	25,93,010	25,73,470	27,32,750	27,93,790	40,47,000	31,50,000
Punjab ...	28,23,260	28,60,070	23,52,270	23,16,540	25,47,080	32,50,000	31,00,000
Madras ...	24,80,200	22,70,210	20,74,410	19,42,590	21,76,960	29,00,000	23,00,000
Bombay ...	40,17,090	36,34,100	36,77,270	40,33,990	47,30,790	40,94,000	32,14,000
GRAND TOTAL ...	2,08,02,330	1,84,57,050	1,75,14,290	1,67,43,310	1,93,10,400	2,35,13,000	2,06,07,000

The grants are generally in excess of the amounts spent on Provincial Civil Works under Public Works Officers during the five years ending 1890-91, but in Bengal and Bombay the allotments have been considerably curtailed.

No. 2376 Wd/25 August 1892

Recorded.

(Sd) J. B.

To
The Secy. to Govt.

Revenue Dept.

3. The objects and services upon which the Local Governments propose to spend the money available in the current year are:—

(In lakhs and thousands).

SERVICE HEADS.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL AMOUNT.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<i>Original Works in Progress.</i>																	
Civil Buildings ...	1'65	9'16	5'13	19'00	0'21	1'53	4'72	15'89	1'29	4'37	5'30	17'10	9'09	39'17	6'63	20'63	34'03
Communications ...	1'72	9'56	0'37	3'22	0'96	7'00	1'70	5'72	0'89	3'02	1'23	3'97	1'98	8'61	2'05	6'38	11'40
Miscellaneous Public Improvements.	0'13	0'72	0'5	'19	0'16	1'16	0'17	'57	0'06	'20	0'25	'80	...	...	0'05	'15	0'87
Total ...	3'50	19'44	6'05	22'41	1'33	9'69	6'59	22'18	2'24	7'59	6'78	21'87	11'07	47'78	8'73	27'16	46'30
<i>Works not begun on 1st April 1892.</i>																	
Civil Buildings ...	3'30	19'94	5'60	20'74	1'18	8'60	5'54	18'65	4'36	14'78	3'54	11'42	1'95	8'48	1'41	4'39	27'17
Communications ...	2'31	12'83	1'35	5'12	3'23	23'90	0'21	'70	0'90	3'05	0'93	3'00	0'10	'43	...	...	9'11
Miscellaneous Public Improvements.	...	...	0'12	'44	0'03	0'23	0'05	'17	2'30	8'48	1'03	3'32	0'2	'09	...	...	3'75
Total ...	5'90	32'77	7'10	26'30	4'40	32'73	5'80	19'52	7'76	26'31	5'50	17'74	2'07	9'00	1'41	4'39	40'03
Total Original Works ...	9'40	52'21	13'15	8'71	5'82	42'42	12'39	41'70	10'00	33'90	12'28	39'61	13'14	56'78	10'14	31'55	86'33
<i>Repairs.</i>																	
Civil Buildings ...	0'50	2'78	1'65	6'11	0'60	5'02	4'00	13'46	2'95	10'00	2'68	8'65	1'70	7'39	3'52	10'95	17'09
Communications ...	4'00	22'23	6'02	22'30	3'17	23'11	5'19	17'47	8'81	29'86	8'55	27'58	1'15	5'00	8'94	27'82	45'83
Miscellaneous Public Improvements.	...	...	0'09	'33	...	...	0'55	1'85	0'99	'30	0'55	1'77	0'16	'65	0'30	'93	1'73
Total ...	4'50	25'01	7'76	28'74	3'86	28'13	9'74	32'78	11'85	40'16	11'78	38'00	3'00	13'04	12'76	39'70	65'25
Establishment ...	3'70	20'55	4'59	17'00	3'84	27'99	7'19	24'20	7'50	25'42	6'60	21'29	6'06	26'70	8'72	27'13	48'19
Tools and plant ...	0'40	2'23	0'50	1'85	0'15	1'09	0'39	1'32	0'35	1'19	0'34	1'10	0'80	3'48	0'52	1'62	3'45
Suspense (increase + decrease —).	...	...	1'00	3'70	0'05	0'37	...	...	—0'20	—67	...	...	...	...	...	...	0'85
Total ...	18'00	100'00	27'00	100'00	13'72	100'00	29'71	100'00	29'50	100'00	31'00	100'00	23'00	100'00	32'14	100'00	204'07
Add amount held in reserve by the North-Western Provinces and Oudh and subsequently withdrawn ...																	2'00
GRAND TOTAL ...																	206'07

No original works of any magnitude are to be commenced during the current year; the details of the provincial estimates show that only two works costing Rs. 50,000 or over, are to be begun.

4. The percentage which the outlay on repairs and establishment bears to the total grant available for expenditure is noted below. The names of the provinces are arranged in the order of smallness of percentage under "Repairs" and "Establishment":—

REPAIRS.

Civil Buildings.

	Percentage of total grant.
Central Provinces	2'78
Assam	5'02
Lower Burma	6'11
Madras	7'39
Punjab	8'65
North-Western Provinces and Oudh	10'00
Bombay	10'95
Bengal	13'46

Communications.

	Percentage of total grant.
Madras	5'00
Bengal	17'47
Central Provinces	22'23
Lower Burma	22'30
Assam	23'11
Punjab	27'58
Bombay	27'82
North-Western Provinces and Oudh	29'86

Miscellaneous Public Improvements.

Central Provinces	...
Assam	...
North-Western Provinces and Oudh	0'30
Lower Burma	0'33
Madras	0'65
Bombay	0'93
Punjab	1'77
Bengal	1'85

ESTABLISHMENT.

Lower Burma	17'00
Central Provinces	20'55
Punjab	21'29
Bengal	24'20
North-Western Provinces and Oudh	25'42
Madras	26'70
Bombay	27'13
Assam	27'99

5. Of the Civil buildings to be commenced after the 31st March 1892, the distribution is as follows in the various provinces:—

(In lakhs and thousands.)

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Forest	0'06	1'67	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	0'14	2'50	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	0'08	1'43	...	...	...	...	...	...	...	...	...	...	...	...
Administration	0'11	3'07	...	...	0'06	5'09	0'33	5'95	0'71	16'28	0'44	12'43	0'63	32'31	0'57	40'43
Law and Justice	0'41	11'42	0'99	17'68	0'10	33'89	0'19	3'43	0'24	5'51	0'58	16'38	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	0'75	13'54	0'02	0'46	0'10	2'82	...	...	...	...
Jails	1'29	35'93	1'08	19'29	...	...	0'58	10'47	0'75	17'20	0'62	17'54	0'16	8'21	...	...
Police	1'18	32'87	2'33	41'60	...	...	0'30	5'42	0'85	19'50	0'41	11'58	0'31	15'90	0'34	24'11
Educational	...	...	...	...	0'07	5'93	0'65	11'73	0'02	0'46	0'06	1'69	0'08	4'10	...	...
Medical	0'04	1'11	0'04	0'71	...	...	0'42	7'58	0'72	16'51	0'04	1'13	...	...	0'50	35'46
Miscellaneous	...	...	0'94	16'79	0'15	12'72	1'20	21'66	1'05	24'08	0'79	22'31	0'19	9'74	...	...
Minor Works	0'50	13'93	...	...	0'50	42'37	1'12	20'22	...	...	0'50	14'12	0'58	29'74	...	...
TOTAL	3'59	100'00	5'60	100'00	1'18	100'00	5'54	100'00	4'36	100'00	3'54	100'00	1'95	100'00	1'41	100'00

6. The distribution of the works of Communication to be begun after the 31st March 1892 is as follows :—
(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Metalled and bridged roads	0.93	40.26	...	...	0.13	3.96	0.04	19.05	0.28	31.11	0.35	37.63	...	...	...	...
Raised, bridged and unmetalled roads	1.38	59.74	...	...	2.63	80.18	0.07	33.33	...	...	...	...	...	...	...	...
District roads not raised	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Village roads	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	...	...	...	...	...	0.04	4.44	...	...	...	...	...	...	...
Minor works	...	...	...	...	...	0.05	23.81	0.08	8.89	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	0.52	15.86	0.05	23.81	...	...	0.30	32.26	0.10	100.00	...	...
	...	...	...	...	...	...	...	0.50	55.56	0.28	30.11	...	...	...	...	...
TOTAL	2.31	100.00	1.38	100.00	3.28	100.00	0.21	100.00	0.90	100.00	0.93	100.00	0.10	100.00	...	...

The classification of roads in Lower Burma is not given : this should be attended to in future estimates and accounts.

7. Similarly, the distribution of the works of Miscellaneous Public Improvement to be begun after the same date is given below :—
(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Town buildings, &c.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewage and drainage	...	...	...	...	...	...	...	2.50	100.00	...	...	...	...	...	...	...
Lighthouses	...	...	0.10	83.33	...	...	...	...	...	...	...	...	...	...	...	...
Minor works	...	...	0.02	16.67	0.03	100.00	0.02	40.00	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	0.03	60.00	...	...	0.15	14.56	0.02	100.00	...	...
	...	...	...	...	...	...	...	...	0.89	85.44	...	...	...	...	...	...
TOTAL	...	...	0.12	100.00	0.03	100.00	0.05	100.00	2.50	100.00	1.03	100.00	0.02	100.00	...	...

8. In the undermentioned provinces, allotments are made for original works for which estimates have not been sanctioned. The number of works and the aggregate amounts are noted against each :—

Name of Province.	Number of Works.	Amount.
		Rs.
Central Provinces	33	3,46,100
Lower Burma	52	5,32,680
Assam	30	2,93,750
Bengal	36	4,22,000
North-Western Provinces and Oudh	28	1,51,730
Punjab	35	5,72,400
Madras	23	3,11,000
Bombay	2	87,300

It is understood that no outlay on works will be permitted by Local Governments and Administrations, until estimates have been sanctioned by competent authority.

9. The following works are provided for in connection with the residences of Governors, Lieutenant-Governors and Chief Commissioners :—

Province.	Station.	Nature of Work.	Total estimated cost.	Allotment for 1892-93.
			Rs.	Rs.
Lower Burma	Rangoon	New Government House	4,64,471	1,42,000
Assam	Shillong	Roofing with corrugated iron the cottage and out-houses of Government house.	...	6,000
Bengal	Darjeeling	Constructing a Darbar Hall	14,992	2,800
Do.	Do.	Constructing corridor, bridge, &c., near Darbar Hall.	...	11,400
Madras	Ootacamund	Additions and improvements to Government House.	7,79,150	10,000
Bombay	Bombay	Servants' quarters, Government House, Malabar Point.	37,500	37,300

Corridor, Bridge, &c., near Darbar Hall, Darjeeling.—This appears to be a part of the main project for the provision of a darbar hall at Darjeeling, estimated to cost Rs. 14,992 and on which Rs. 2,800 remains to be spent in 1892-93. If the corridor, bridge, &c., is to be treated as a part of the main work, the total outlay will exceed the limit of Rs. 15,000 laid down in Public Works Department Code, Vol. II, Chap. XV., para. 190-A. Further information on this point should be submitted to the Government of India.

10. The provision of house accommodation for officials, exclusive of buildings in progress at the end of 1891-92, is as follows:—

Province.	Station.	Nature of Work.	Estimated cost.	Provision in 1892-93.
			Rs.	Rs.
Central Provinces ...	Nagpur ...	Constructing Warders' quarters, Central Jail.	3,809	3,800
Ditto ...	Wardha ...	Constructing quarters for Warders ...	3,636	4,000
Ditto ...	Jubbulpore ...	Constructing quarters for Warder guard ...	5,241	6,000
Ditto ...	Rajpur ...	Constructing quarters for 10 Warders ...	...	3,000
Ditto ...	Bilaspur ...	Constructing quarters in 2 blocks for Warders.	...	5,000
Ditto ...	Nagpur ...	Quarters for City Superintendent of Police	...	5,500
Ditto ...	Jubbulpur ...	Quarters for European Constable in Civil Lines.	...	4,000
Burma ...	Rangoon ...	Quarters for the Foremen, Rangoon Jail Press.	...	2,600
Ditto ...	Ditto ...	Clerks' quarters, Rangoon Jail (re-construction).	...	3,000
Ditto ...	Thaton ...	Quarters for Sub-Divisional Officer ...	...	6,000
Assam ...	Hailakandi ...	Constructing pucca building for the Sub-Deputy Collector and Civil Nazir.	...	6,800
Ditto ...	Habiganj ...	Constructing Sub-Divisional Officer's residence.	10,350	9,000
Ditto ...	Kohima ...	Constructing quarters for Assistant Engineer.	...	5,750
Bengal ...	Tangail ...	Constructing Sub-Divisional Officer's residence.	4,022	4,000
Ditto ...	Netrokona ...	Constructing Sub-Divisional Officer's residence and providing a corrugated iron roof to the Sub-Divisional Office.	...	7,200
Ditto ...	Howrah ...	Constructing a parsonage ...	...	15,000
Ditto ...	Bhagalpore ...	Constructing quarters for 3 Subordinates in the Central Jail.	...	7,500
Ditto ...	Boalia ...	Constructing quarters for 5 Subordinates in the Central Jail.	...	8,000
Ditto ...	Noakhali ...	Constructing an official residence with out-offices for District Superintendent of Police.	...	7,000
Ditto ...	Darbhanga ...	Constructing a residence for the Collector...	...	24,000
Ditto ...	Ditto ...	Constructing a residence for the Civil Surgeon.	...	6,000
North-Western Provinces and Oudh.	Aligarh ...	Constructing officials' quarters in the Jail at Aligarh.	4,486	2,800
Ditto ditto ...	Benares ...	Constructing a block of 8 officials' quarters in the Central Prison at Benares.	5,376	2,400
Ditto ditto ...	Pilibhit ...	Construction of quarters for the Reserve Inspector.	3,250	3,250
Ditto ditto ...	Fatehpur ...	Construction of new quarters for the Reserve Inspector.	5,000	5,000

In considering proposals for the construction of quarters for public servants, Local Governments and Administrations should restrict the provision to the cases specified in Vol. I, Public Works Department Code, Chap. XI, para. 15.

The Government of India will be glad to have further information as to the circumstances under which residences are to be provided for the collector and civil surgeon at Darbhanga. Under Vol. I, Chap. XI, para. 16, all proposals for the construction of residences for officials, not entitled to quarters, at civil stations or cantonments already formed, or in the process of formation, should be referred to the Government of India for orders.

11. The attention of the Local Governments and Administrations concerned is invited to the following remarks on the details of the estimates for original works.

BURMA.

i.—Second roof over public offices, Rangoon, Rs. 15,300.
If these are the public offices nearing completion, the additional work should be provided for as a part of the main project originally estimated to cost Rs. 5,32,325.

NORTH-WESTERN PROVINCES AND OUDH.

ii.—Registration of road traffic, Rs. 3,000.
It is not evident why this outlay is provided for under the head "Civil Works."

PUNJAB.

iii.—Under the head Miscellaneous Public Improvements, the Government of the Punjab has provided Rs. 20,000 for widening the Mall at Lahore. This appears to be a work which should have been undertaken at the charge of the Municipality.

The Governments of Madras and Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma and Assam.
The Accountant General, Public Works Department.

ORDER.—Ordered, that the foregoing be communicated to the Local Governments and Administrations noted in the margin for information and guidance.

Ordered also, that a copy be forwarded to the Finance Department for information, and that it be published in the *Gazette of India*.

F. L. O'CALLAGHAN,
Secretary to the Government of India.

Documents accompanying.

Nil.

N^o 2376 d/25 Aug 1892

Revised.

(Jd) Jd.

2
Revised P.W. accts.

.. Financial Dept.

No. 209 A. G.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

Simla, 8th August 1892.

Review of Provincial Civil Works Budget Estimates of Expenditure for 1892-93.

Read—

Public Works Department Code, Volume II, Chapter XV, paragraphs 42 and 43.
Finance Department Resolution No. 1142, dated 17th March 1892.

RESOLUTION.—Under the rules regulating the administration by Local Governments and Administrations of Provincial Revenues and Expenditure the Government of India is required to exercise a general control over the expenditure on Public Works from Provincial and Incorporated Local Funds. The funds set aside for outlay on Provincial Civil Works under the control of Public Works Officers during 1892-93, the first year of a new Provincial contract, are analysed in the following paragraphs.

A separate review of the expenditure by Public Works Officers on Civil Works, from Incorporated Local Funds, will issue in due course.

2. In the following table the grants for 1892-93 are compared with the outlay on Provincial Civil Works during the five years ending 1890-91 and the Revised Estimate for 1891-92.

Province.	OUTLAY ON CIVIL WORKS PROVINCIAL.					Revised estimate, 1891-92.	Budget estimate, 1892-93.
	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces ...	13,84,540	12,60,160	11,57,180	18,13,670	17,61,650	19,50,000	18,00,000
Lower Burma ...	11,85,670	11,43,300	11,81,020	14,79,500	20,26,100	23,91,000	27,00,000
Assam ...	6,16,170	5,52,880	5,94,370	6,82,480	11,43,710	11,38,000	12,72,000
Bengal ...	38,88,400	27,61,070	39,04,300	31,24,010	35,06,060	37,43,000	29,71,000
North-Western Provinces and Oudh	27,93,790	27,32,780	25,73,470	25,93,010	30,44,260	40,47,000	31,50,000
Punjab ...	25,47,080	23,16,540	23,52,270	28,60,070	23,23,260	32,50,000	31,00,000
Madras ...	21,76,960	19,42,590	20,74,410	22,70,210	24,89,300	29,00,000	23,00,000
Bombay ...	47,30,790	40,33,990	36,77,270	36,34,100	40,17,690	40,94,000	32,14,000
GRAND TOTAL ...	1,93,10,400	1,67,43,310	1,75,14,290	1,84,57,050	2,08,02,330	2,35,13,000	2,06,07,000

The grants are generally in excess of the amounts spent on Provincial Civil Works under Public Works Officers during the five years ending 1890-91, but in Bengal and Bombay the allotments have been considerably curtailed.

3. The objects and services upon which the Local Governments propose to spend the money available in the current year are :—

(In lakhs and thousands).

SERVICE HEADS.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL AMOUNT.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<i>Original Works in Progress.</i>																	
Civil Buildings ...	1.65	9.16	5.13	19.00	0.21	1.53	4.72	15.89	1.29	4.37	5.30	17.10	9.09	39.17	6.63	20.63	34.03
Communications ...	1.72	9.56	0.37	3.22	0.96	7.00	1.70	5.72	0.89	3.02	1.23	3.97	1.98	8.61	2.05	6.38	11.40
Miscellaneous Public Improvements.	0.13	0.72	0.5	1.9	0.16	1.16	0.17	.57	0.06	.20	0.25	.80	...	...	0.05	.15	0.87
Total ...	3.50	19.44	6.05	22.41	1.33	9.69	5.59	22.18	2.24	7.59	6.78	21.87	11.07	47.78	8.73	27.16	46.30
<i>Works not begun on 1st April 1892.</i>																	
Civil Buildings ...	3.59	19.94	5.60	20.74	1.18	8.60	5.54	18.65	4.36	14.78	3.54	11.42	1.95	8.48	1.41	4.39	27.17
Communications ...	2.31	12.83	1.38	5.12	3.28	23.90	0.21	.70	0.90	3.05	0.93	3.00	0.10	.43	...	...	9.11
Miscellaneous Public Improvements.	...	...	0.12	.44	0.03	0.23	0.05	.17	1.40	8.48	1.03	3.32	0.2	.09	...	...	3.75
Total ...	5.90	32.77	7.10	26.30	4.49	32.73	5.80	19.52	7.76	26.31	5.50	17.74	2.07	9.00	1.41	4.39	40.03
Total Original Works ...	9.40	52.21	13.15	8.71	5.82	42.42	12.39	41.70	10.00	33.90	12.28	39.61	13.14	56.78	10.14	31.55	86.33
<i>Repairs.</i>																	
Civil Buildings ...	0.50	2.78	1.65	6.11	0.69	5.02	4.00	13.46	2.95	10.00	2.68	8.65	1.70	7.39	3.52	10.95	17.69
Communications ...	4.00	22.23	6.02	22.30	3.17	23.11	5.19	17.47	8.81	29.86	8.55	27.58	1.15	5.00	8.94	27.82	45.83
Miscellaneous Public Improvements.	...	...	0.09	.33	...	...	0.55	1.85	0.09	.30	0.55	1.77	0.15	.65	0.30	.93	1.73
Total ...	4.50	25.01	7.76	28.74	3.86	28.13	9.74	32.78	11.85	40.16	11.78	38.00	3.00	13.04	12.76	39.70	65.25
Establishment ...	3.70	20.55	4.59	17.00	3.84	27.99	7.19	24.20	7.50	25.42	6.60	21.29	6.06	26.70	8.72	27.13	48.19
Tools and plant ...	0.40	2.23	0.50	1.85	0.15	1.09	0.39	1.32	0.35	1.19	0.34	1.10	0.80	3.48	0.52	1.62	3.45
Suspense (increase + decrease —).	...	...	1.00	3.70	0.05	0.37	...	...	—0.20	—0.67	...	...	...	...	...	...	0.85
Total ...	18.00	100.00	27.00	100.00	13.72	100.00	29.71	100.00	29.50	100.00	31.00	100.00	23.00	100.00	32.14	100.00	204.07
Add amount held in reserve by the North-Western Provinces and Oudh and subsequently withdrawn ...																	2.00
GRAND TOTAL ...																	206.07

No original works of any magnitude are to be commenced during the current year; the details of the provincial estimates show that only two works costing Rs. 50,600 or over, are to be begun.

4. The percentage which the outlay on repairs and establishment bears to the total grant available for expenditure is noted below. The names of the provinces are arranged in the order of smallness of percentage under "Repairs" and "Establishment":—

REPAIRS. Civil Buildings.

	Percentage of total grant.
Central Provinces	2.78
Assam	5.02
Lower Burma	6.11
Madras	7.39
Punjab	8.65
North-Western Provinces and Oudh	10.00
Bombay	10.95
Bengal	13.46

Communications.

	Percentage of total grant.
Madras	5.00
Bengal	17.47
Central Provinces	22.23
Lower Burma	22.80
Assam	23.11
Punjab	27.58
Bombay	27.82
North-Western Provinces and Oudh	29.86

Miscellaneous Public Improvements.

Central Provinces	...
Assam	...
North-Western Provinces and Oudh	0.30
Lower Burma	0.33
Madras	0.65
Bombay	0.93
Punjab	1.77
Bengal	1.85

ESTABLISHMENT.

Lower Burma	17.00
Central Provinces	20.55
Punjab	21.29
Bengal	24.20
North-Western Provinces and Oudh	25.42
Madras	26.70
Bombay	27.13
Assam	27.99

5. Of the Civil buildings to be commenced after the 31st March 1892, the distribution is as follows in the various provinces :—

(In lakhs and thousands).

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Forest ...	0.06	1.67	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office ...	...	...	0.14	2.50	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph ...	...	...	0.08	1.43	...	...	...	...	...	...	...	...	...	...	...	...
Administration ...	0.11	3.07	...	...	0.06	5.09	0.33	5.95	0.71	16.28	0.44	12.43	0.63	32.31	0.57	40.43
Law and Justice ...	0.41	11.42	0.99	17.68	0.10	33.89	0.19	3.43	0.24	5.51	0.58	16.38	...	...	...	...
Ecclesiastical ...	...	...	...	...	...	...	0.75	13.54	0.02	0.46	0.10	2.82	...	...	...	...
Jails ...	1.29	35.93	1.08	19.29	...	...	0.58	10.47	0.75	17.20	0.62	17.54	0.16	8.21	...	...
Police ...	1.18	32.87	1.33	41.60	...	...	0.30	5.42	0.85	19.50	0.41	11.58	0.31	15.90	0.34	24.11
Educational ...	...	...	...	...	0.07	5.93	0.65	11.73	0.02	0.46	0.06	1.69	0.08	4.10	...	...
Medical ...	0.04	1.11	0.04	0.71	...	...	0.42	7.58	0.72	16.51	0.04	1.13	...	...	0.50	35.46
Miscellaneous ...	...	...	0.94	16.79	0.15	12.72	1.20	21.66	1.05	24.08	0.79	22.31	0.19	9.74	...	...
Minor Works ...	0.50	13.93	...	...	0.50	42.37	1.12	20.22	...	...	0.50	14.12	0.58	29.74	...	...
TOTAL	3.59	100.00	5.60	100.00	1.18	100.00	5.54	100.00	4.36	100.00	3.54	100.00	1.95	100.00	1.41	100.00

3. The objects and services upon which the Local Governments propose to spend the money available in the current year are:—

(In lakhs and thousands).

SERVICE HEADS.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL AMOUNT.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<i>Original Works in Progress.</i>																	
Civil Buildings ...	1.65	9.16	5.13	19.00	0.21	1.53	4.73	15.89	1.29	4.37	5.30	17.10	9.09	39.17	6.63	20.63	34.03
Communications ...	1.72	9.56	0.87	3.22	0.96	7.00	1.70	5.72	0.89	3.02	1.23	3.97	1.99	8.61	2.06	6.38	11.40
Miscellaneous Public Improvements.	0.13	0.72	0.5	1.9	0.16	1.16	0.17	0.57	0.06	0.20	0.25	0.80	...	...	0.05	0.15	0.87
Total ...	3.50	19.44	6.05	22.41	1.33	9.69	5.59	22.18	2.24	7.59	6.78	21.87	11.07	47.78	8.73	27.16	46.30
<i>Works not begun on 1st April 1892.</i>																	
Civil Buildings ...	3.59	19.94	5.60	20.74	1.18	8.60	5.54	18.65	4.36	14.78	3.54	11.42	1.95	8.48	1.41	4.39	27.17
Communications ...	2.31	12.83	1.38	5.12	3.28	23.90	0.21	0.70	0.90	3.05	0.93	3.00	0.10	0.43	...	...	9.11
Miscellaneous Public Improvements.	...	...	0.12	0.44	0.03	0.23	0.05	0.17	0.40	8.48	1.03	3.32	0.2	0.09	...	...	3.75
Total ...	5.90	32.77	7.10	26.30	4.49	32.73	5.80	19.52	7.76	26.31	5.50	17.74	2.07	9.00	1.41	4.39	40.03
Total Original Works ...	9.40	52.21	13.15	58.71	5.82	42.42	12.39	41.70	10.00	33.90	12.28	39.61	13.14	56.78	10.14	31.55	86.33
<i>Repairs.</i>																	
Civil Buildings ...	0.50	2.78	1.65	6.11	0.60	5.02	4.00	13.46	2.95	10.00	2.68	8.65	1.70	7.39	3.52	10.95	17.69
Communications ...	4.00	22.23	6.02	22.30	3.17	23.11	5.19	17.47	8.81	29.86	8.55	27.58	1.15	5.00	8.94	27.82	45.83
Miscellaneous Public Improvements.	...	...	0.09	0.33	...	...	0.55	1.85	0.09	0.30	0.55	1.77	0.15	0.65	0.30	0.93	1.73
Total ...	4.50	25.01	7.76	28.74	3.86	28.13	9.74	32.78	11.85	40.16	11.78	38.00	3.00	13.04	12.76	39.70	65.25
Establishment ...	3.70	20.55	4.59	17.00	3.84	27.99	7.19	24.20	7.50	25.42	6.60	21.29	6.06	26.70	8.72	27.13	45.19
Tools and plant ...	0.40	2.23	0.50	1.85	0.15	1.09	0.39	1.32	0.35	1.19	0.34	1.10	0.80	3.48	0.52	1.62	3.45
Suspense (increase + decrease —).	...	...	1.00	3.70	0.05	0.37	...	...	0.20	0.67	...	...	...	...	...	...	0.85
Total ...	18.00	100.00	27.00	100.00	13.72	100.00	29.71	100.00	29.50	100.00	31.00	100.00	23.00	100.00	32.14	100.00	204.07
Add amount held in reserve by the North-Western Provinces and Oudh and subsequently withdrawn ...																	2.00
GRAND TOTAL ...																	206.07

No original works of any magnitude are to be commenced during the current year; the details of the provincial estimates show that only two works costing Rs. 50,000 or over, are to be begun.

4. The percentage which the outlay on repairs and establishment bears to the total grant available for expenditure is noted below. The names of the provinces are arranged in the order of smallness of percentage under "Repairs" and "Establishment":—

REPAIRS.

Civil Buildings.

	Percentage of total grant.
Central Provinces	2.78
Assam	5.02
Lower Burma	6.11
Madras	7.39
Punjab	8.65
North-Western Provinces and Oudh	10.00
Bombay	10.95
Bengal	13.46

Communications.

	Percentage of total grant.
Madras	5.00
Bengal	17.47
Central Provinces	22.23
Lower Burma	22.80
Assam	23.11
Punjab	27.58
Bombay	27.82
North-Western Provinces and Oudh	29.86

Miscellaneous Public Improvements.

Central Provinces	...
Assam	...
North-Western Provinces and Oudh	0.30
Lower Burma	0.33
Madras	0.65
Bombay	0.93
Punjab	1.77
Bengal	1.85

ESTABLISHMENT.

Lower Burma	17.00
Central Provinces	20.55
Punjab	21.29
Bengal	24.20
North-Western Provinces and Oudh	25.42
Madras	26.70
Bombay	27.13
Assam	27.99

5. Of the Civil buildings to be commenced after the 31st March 1892, the distribution is as follows in the various provinces:—

(In lakhs and thousands.)

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Forest	0.06	1.67	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	0.14	2.50	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	0.08	1.43	...	...	...	...	...	...	...	...	...	...	...	...
Administration	0.11	3.07	...	...	0.06	5.09	0.33	5.95	0.71	16.28	0.44	12.43	0.63	32.31	0.37	40.43
Law and Justice	0.41	11.42	0.99	17.68	0.40	33.89	0.19	3.43	0.24	5.51	0.58	16.38	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	0.75	13.54	0.02	0.46	0.10	2.82	...	...	...	...
Jails	1.29	35.93	1.08	18.29	...	...	0.58	10.47	0.75	17.20	0.62	17.54	0.16	8.21	...	...
Police	1.18	32.87	2.33	41.60	...	...	0.30	5.42	0.85	19.50	0.41	11.58	0.31	15.90	0.34	24.11
Educational	...	...	...	...	0.07	5.93	0.65	11.73	0.02	0.46	0.06	1.69	0.08	4.10	...	...
Medical	...	...	...	...	...	...	0.42	7.58	0.72	16.51	0.04	1.13	...	...	0.50	35.46
Miscellaneous	0.04	1.11	0.04	0.71	...	...	0.15	12.72	1.20	21.66	1.05	24.08	0.79	22.31	0.19	9.74
Minor Works	...	...	0.94	16.79	0.50	42.37	1.12	20.22	...	...	0.60	14.12	0.58	29.74	...	...
TOTAL	3.59	100.00	5.60	100.00	1.18	100.00	5.54	100.00	4.36	100.00	3.54	100.00	1.95	100.00	1.41	100.00

3. The objects and services upon which the Local Governments propose to spend the money available in the current year are:—

(In lakhs and thousands).

SERVICE HEADS.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.		TOTAL AMOUNT.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
<i>Original Works in Progress.</i>																	
Civil Buildings ...	1.65	9.16	5.13	19.00	0.21	1.53	4.72	15.89	1.29	4.37	5.30	17.10	9.09	39.17	6.63	20.63	34.03
Communications ...	1.72	9.56	0.37	3.22	0.06	7.00	1.70	5.72	0.89	3.02	1.23	3.97	1.98	8.61	2.05	6.38	11.40
Miscellaneous Public Improvements.	0.13	0.72	0.5	1.9	0.16	1.16	0.17	.57	0.06	.20	0.25	.80	...	...	0.05	.15	0.27
Total	3.50	19.44	6.05	22.41	1.33	9.69	5.59	22.18	2.24	7.59	6.78	21.87	11.07	47.78	8.73	27.16	45.70
<i>Works not begun on 1st April 1892.</i>																	
Civil Buildings ...	3.59	19.94	5.00	20.74	1.18	8.60	5.54	18.65	4.36	14.78	3.34	11.42	1.95	8.48	1.41	4.39	27.17
Communications ...	2.31	12.83	1.39	5.12	3.28	23.90	0.21	.70	0.90	3.05	0.93	3.00	0.10	.43	...	...	9.11
Miscellaneous Public Improvements.	...	...	0.12	.44	0.03	0.23	0.05	.17	.250	8.48	1.03	3.32	0.2	.09	...	...	3.75
Total	5.90	32.77	7.10	26.30	4.49	32.73	5.80	19.52	7.76	26.31	5.50	17.74	2.07	9.00	1.41	4.39	40.03
Total Original Works	9.40	52.21	13.15	8.71	5.82	42.42	12.39	41.70	10.00	33.90	12.28	39.61	13.14	56.78	10.14	31.55	85.73
<i>Repairs.</i>																	
Civil Buildings ...	0.50	2.78	1.65	6.11	0.69	5.02	4.00	13.46	2.95	10.00	2.68	8.65	1.70	7.39	3.52	10.95	17.69
Communications ...	4.00	22.23	6.02	22.30	3.17	23.11	5.19	17.47	8.81	29.86	8.55	27.58	1.15	5.00	8.94	27.82	45.83
Miscellaneous Public Improvements.	...	...	0.09	.33	...	...	0.55	1.85	0.09	.30	0.55	1.77	0.15	.65	0.30	.93	1.73
Total	4.50	25.01	7.76	28.74	3.86	28.13	9.74	32.78	11.85	40.16	11.78	38.00	3.00	13.04	12.76	39.70	65.25
Establishment ...	3.70	20.55	4.59	17.00	3.84	27.99	7.19	24.20	7.50	25.42	6.60	21.29	6.06	26.70	8.72	27.13	48.19
Tools and plant	0.40	2.23	0.50	1.85	0.15	1.09	0.39	1.32	0.35	1.19	0.34	1.10	0.80	3.48	0.52	1.62	3.45
Suspense (increase + decrease -).	...	...	1.00	3.70	0.05	0.37	...	...	-0.20	-.67	...	...	...	...	...	...	0.55
Total	18.00	100.00	27.00	100.00	13.72	100.00	29.71	100.00	29.50	100.00	31.00	100.00	23.00	100.00	32.14	100.00	204.07
Add amount held in reserve by the North-Western Provinces and Oudh and subsequently withdrawn																	2.00
GRAND TOTAL																	206.07

No original works of any magnitude are to be commenced during the current year; the details of the provincial estimates show that only two works costing Rs. 50,000 or over, are to be begun.

4. The percentage which the outlay on repairs and establishment bears to the total grant available for expenditure is noted below. The names of the provinces are arranged in the order of smallness of percentage under "Repairs" and "Establishment":—

REPAIRS. Civil Buildings.

	Percentage of total grant.
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Lower Burma	6.11
Madras	7.39
Punjab	8.65
North-Western Provinces and Oudh	10.00
Bombay	10.95
Bengal	13.46

Communications.

	Percentage of total grant.
Madras	5.00
Bengal	17.47
Central Provinces	22.23
Lower Burma	22.30
Assam	23.11
Punjab	27.58
Bombay	27.82
North-Western Provinces and Oudh	29.86

Miscellaneous Public Improvements.

Central Provinces	...
Assam	...
North-Western Provinces and Oudh	0.30
Lower Burma	0.33
Madras	0.65
Bombay	0.93
Punjab	1.77
Bengal	1.85

ESTABLISHMENT.

Lower Burma	17.00
Central Provinces	20.55
Punjab	21.29
Bengal	24.20
North-Western Provinces and Oudh	25.42
Madras	26.70
Bombay	27.13
Assam	27.99

5. Of the Civil buildings to be commenced after the 31st March 1892, the distribution is as follows in the various provinces:—

(In lakhs and thousands.)

Classification.	CENTRAL PROVINCES.		LOWER BURMA.		ASSAM.		BENGAL.		N.-W. P. AND OUDH.		PUNJAB.		MADRAS.		BOMBAY.	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Forest	0.06	1.67	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Post Office	...	...	0.14	2.50	...	...	...	...	...	...	...	...	...	...	...	...
Telegraph	...	...	0.08	1.43	...	...	...	...	...	...	...	...	...	...	...	...
Administration	0.11	3.07	...	...	0.06	5.09	0.33	5.95	0.71	16.28	0.44	12.43	0.63	32.31	0.57	40.43
Law and Justice	0.41	11.42	0.29	17.68	0.40	33.89	0.19	3.43	0.24	5.51	0.58	16.38	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	0.75	13.54	0.02	0.46	0.10	2.82	...	...	...	...
Jails	1.29	35.93	1.08	19.29	...	...	0.58	10.47	0.75	17.20	0.62	17.54	0.16	8.21	...	...
Police	1.18	32.87	2.33	41.60	...	...	0.30	5.42	0.85	19.50	0.41	11.58	0.31	15.90	0.34	24.11
Educational	...	...	...	...	0.07	5.93	0.65	11.73	0.02	0.46	0.06	1.69	0.08	4.10	...	...
Medical	0.04	1.11	0.04	0.71	...	...	0.42	7.58	0.72	16.51	0.04	1.13	...	...	0.50	35.46
Miscellaneous	...	...	0.04	16.79	0.15	12.72	1.20	21.66	1.05	24.08	0.79	22.31	0.19	9.74	...	...
Minor Works	0.50	13.93	...	...	0.50	42.37	1.12	20.22	...	...	0.50	14.12	0.58	29.74	...	...
TOTAL	3.59	100.00	5.60	100.00	1.18	100.00	5.54	100.00	4.36	100.00	3.54	100.00	1.95	100.00	1.41	100.00