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Rx. 376,353 during the year. The figures (exclusive of outlay from Excluded Local funds and Contributions) compare as follows:—

	1891-92.	1892-93.	Difference.
	Rx.	Rx.	Rx.
Imperial ...	882,329	773,509	-108,820
Provincial ...	2,461,115	2,162,357	-298,758
Incorporated local ...	1,651,761	1,714,593	+ 62,832
Total ...	4,995,205	4,650,459	-344,746

It is observed that while there has been a considerable decrease both under Imperial and Provincial expenditure, there has been an increase under Local; the net decrease therefore amounts to Rx. 344,746.

5. Of the total outlay by departmental and civil officers during the year under review, much more was expended on new buildings than on new roads, the figures being Rx. 971,710 and Rx. 783,932 respectively against Rx. 1,139,469 and Rx. 902,759 respectively in the previous year. In the matter of repairs Rx. 1,328,493 were spent on communications and Rx. 289,899 on buildings against Rx. 1,333,048 and Rx. 312,719 respectively in 1891-92.

The Government of India, in inviting attention to the remarks in paragraph 5 of Public Works Department Resolution No. 96 A. G., dated 20th April 1892, and in paragraph 3 of Public Works Department Resolution No. 90 A. G. of the 3rd June 1893, trust that works of communication, particularly feeder roads to railways, will have the first claim on the annual assignments for expenditure on public works.

6. The percentages of establishment given in paragraph 15 of the Accountant General's note are calculated on the total outlay by departmental officers exclusive of establishment. The ratio which the establishment charges bear to the outlay on works and repairs only for the past five years is given below:—

1888-89	...	...	...	26.30 per cent.
1889-90	...	...	...	26.80 "
1890-91	...	...	...	25.97 "
1891-92	...	...	...	22.44 "
1892-93	...	...	...	27.48 "

The average for the five years ending 1892-93 is 25.68 per cent. The percentage charge is necessarily high owing to the establishment itself being more or less fixed, while the expenditure in 1892-93 was lower.

7. It is observed that the net direct charge to the State in 1892-93 on account of the Royal Indian Engineering College amounted to £480 exclusive of salaries of passed students detained in England and passages of officers on appointment which amounted respectively to £4,537 and £761; the total of these three items amounting to £5,778. On the other hand, the net debit on account of the Thomason College at Roorkee was Rx. 12,614.

The Governments of Madras and Bombay (General),
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 Com-
missioner, 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, be forwarded to the Local Governments, Administrations, and officers noted in 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.

H. O. Callaghan
Secretary to the Government of India.

Document accompanying.

Note by Accountant General, Public Works Department, with accompaniment.

To The Secretary to the Government of Madras
(P.W.D.)

No. 1534 W. d/22 June 1894.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Proceedings of the Govt of India (H.C. No. 94 A.G. d/4/6/94)

Recorded.

2. Adverting to the remark in the concluding sentence of para. 5 of the Govt of India Resolution, the attention of the Local and Municipal Dept is invited to Govt.

No. 1476 W dated 12 May 1892 & 1713 W d/29 June 1893.

*Ex P.W.A. with 165C & 13/6
Cons: Eng. & P. Rgs. with 108C
Locals M. Dept with 65C*

S. 18/6

No. 94 A. G.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, 4th June 1894.

Review of the Revenue and Expenditure recorded under the head
"Civil Works" in the Accounts of the Government of India for
the official year 1892-93.

READ—

Note by R. G. Macdonald, Esq., 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 1892-93.

RESOLUTION.—The main points worthy of notice are:—

- I.—The improvement in Revenue and the decrease in Expenditure as compared with 1891-92.
- II.—The cost and return from buildings occupied as residences, *vide* paragraph 4.
- III.—The relative outlay on civil buildings and communications, *vide* paragraphs 9, 13, 14, 17, 18, 22 to 26, and 29 to 33.
- IV.—The percentages of establishment charges on outlay, *vide* paragraph 15.
- V.—The net charge to the State on account of the Royal Indian Civil Engineering College at Coopers Hill and the Thomason College at Roorkee, *vide* paragraphs 5 and 11.

2. The figures of Revenue compare as follows with those of 1891-92:—

				Rx.
1892-93	...	...	...	607,914
1891-92	...	...	...	577,330
			Increase	30,584

The increase is due chiefly to larger receipts from sale of 'produce' and 'old materials' and to larger contributions realized in the Civil Department for public works. In the note under review contributions are classed separately, whereas in that for 1891-92, they were included under the head "Miscellaneous." There was also a slight improvement in the profits from the Roorkee workshops.

3. Under the head "Rents of buildings" there was an improvement in the total receipts which amounted to Rx. 45,835. This is considerably in excess of any figure attained during the past five years. The net return from buildings occupied as residences (excluding those allotted rent-free) amounted to 1.64 per cent. against 1.72 in 1891-92 and 1.50 in 1890-91. The small return in 1892-93 is due chiefly to certain buildings having been brought on to the Capital and Revenue Accounts of buildings for the first time, for which the rents assessed were inadequate; it is also partly due to the delay in the revision of rents in the North-Western Provinces and Oudh of buildings which are under-rented.

4. The total expenditure from all sources amounted to Rx. 4,969,615 against Rx. 5,345,968 in 1891-92, so that there has been a decrease of

	England.	INDIA.								
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Bagdad.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over	137,644	16,063	32,495	23,432	20,975	503	2,631	3,946	84,283	9,685
CONTRIBUTION.										
DEPARTMENTAL.*										
Civil Buildings—										
New Works	...	321	1,400	503	...	...	...	...	...	...
Repairs	...	385	...	848	2	...	...	...	...	...
	...	706	1,400	1,351	2	...	...	...	...	...
Communications—										
New Works	...	...	268	513	...	...	...	...	...	...
Repairs	...	...	375	1,687	...	...	...	...	...	...
	...	...	643	2,200	...	...	...	...	...	...
Miscellaneous Public Improvements—										
New Works	...	...	2,685	...	706	...	...	...	...	...
Repairs	...	...	1,327	...	23	...	...	...	...	...
	...	...	4,012	...	729	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	706	6,055	3,551	731	...	...	...	...	...
Establishment	...	...	614	1,062	6	...	...	...	...	...
Tools and Plant	...	...	83	54	1	...	...	...	...	...
TOTAL CONTRIBUTIONS	...	706	6,752	4,667	738	...	...	...	...	...
LOCAL LOANS.										
Miscellaneous Public Improvements—										
Works	...	...	7,475	...	...	...	...	...	...	...
TOTAL	...	...	7,475	...	...	...	...	...	...	...
Establishment	...	...	744	...	...	...	...	...	...	...
Tools and Plant	...	...	111	...	...	...	...	...	...	...
TOTAL LOCAL LOANS	...	...	8,330	...	...	...	...	...	...	...
GRAND TOTAL	137,644	16,769	47,577	28,099	21,713	503	2,631	3,946	84,283	9,685

SIMLA;
Dated 30th April 1894.

* Outlay from this source by officers of

Khassan.	TOTAL INDIA.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
100	331,757	208,979	280,379	349,622	271,029	773,044	608,357	520,807	724,034	696,377	4,764,385
...	2,224	1,830	...	2,397	756	3,814	18,920	11,006	145	13,456	54,548
...	1,235	33	...	...	...	703	505	910	...	311	3,697
...	3,459	1,863	...	2,397	756	4,517	19,425	11,916	145	13,767	58,245
...	781	4,961	80	117	791	1,353	610	...	...	397	9,090
...	2,062	106	...	...	50	52	2,263	...	...	16	4,549
...	2,843	5,067	80	117	841	1,405	2,873	...	...	413	13,639
...	3,391	37,814	...	97	727	1,894	11,745	41,475	15	...	97,158
...	1,350	1,249	...	149	...	5	109	...	...	...	2,862
...	4,741	39,063	...	246	727	1,899	11,854	41,475	15	...	100,020
...	11,043	45,998	80	2,760	2,324	7,821	34,152	53,391	160	14,180	171,904
...	1,682	1,575	...	84	...	50	1,530	1,051	...	20	5,592
...	138	236	...	5	...	3	124	-54	...	1	453
...	12,863	47,804	80	2,849	2,321	7,874	35,806	54,388	160	14,201	178,349
...	7,475	...	...	...	...	...	...	17,547	...	...	25,022
...	7,475	...	...	...	...	...	...	17,547	...	...	25,022
...	744	...	...	...	...	...	...	1,004	...	...	1,748
...	111	...	...	...	...	...	...	...	...	...	111
...	8,330	...	...	...	...	...	...	18,551	...	...	26,881
100	352,950	256,783	280,459	352,471	273,353	780,918	644,163	593,746	724,194	710,578	4,969,615

other departments is not known.

R. G. MACDONALD,
Actt. Genl., P. W. Dept.
G. L. C. P. O. —No. 188 A. G., P. W. D.—9.5.94.—J. N. D. & N. P.

	England.	INDIA.								
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Khorasan.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over	137,644	16,063	32,495	23,432	20,975	503	2,631	3,946	84,283	9,685
EXCLUDED LOCAL.										
DEPARTMENTAL.*										
Civil Works.										
Civil Buildings—										
New Works	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...
Communications—										
New Works	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvement—										
New Works	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...
TOTAL EXCLUDED LOCAL	...	...	...	...	...	...	...	...	...	...
Total carried over	137,644	16,063	32,495	23,432	20,975	503	2,631	3,946	84,283	9,685

*The outlay by Civil officers

Bagdad.	TOTAL INDIA.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
100	331,757	208,979	280,379	349,622	271,029	772,749	608,357	455,228	720,754	651,605	4,650,459
...	...	...	...	...	...	294	...	8,273	395	3,580	12,542
...	...	...	...	...	...	...	...	2,975	282	475	3,732
...	...	...	...	...	...	294	...	11,248	677	4,055	16,274
...	...	...	...	...	...	...	...	219	...	1,929	2,148
...	...	...	...	...	...	...	...	1,187	...	3,273	4,460
...	...	...	...	...	...	...	...	1,406	...	5,202	6,608
...	...	...	...	...	...	...	...	27,128	1,573	29,491	58,192
...	...	...	...	...	...	...	...	24,084	385	1,008	25,477
...	...	...	...	...	...	...	...	51,212	1,958	30,499	83,669
...	...	...	...	...	...	294	...	63,866	2,635	39,756	106,551
...	...	...	...	...	...	1	...	1,616	606	4,509	6,732
...	...	...	...	...	...	...	...	97	39	507	643
...	...	...	...	...	...	295	...	65,579	3,280	44,772	113,926
100	331,757	208,979	280,379	349,622	271,029	773,044	608,357	520,807	724,034	696,377	4,764,385

from this source is not known.

Bagdad.	TOTAL INDIA.	Central Provinces.	BERMA.		Assam.	Bengal.	North-Western Pro- vinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
100	327,061	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	26,227	773,509
...	...	55,153	...	105,536	15,110	88,098	76,640	83,502	100,203	97,800	622,042
...	...	6,987	...	12,584	6,480	27,886	28,182	23,850	18,780	35,445	160,94
...	...	31,680	...	24,516	34,738	32,949	23,839	30,716	24,084	23,633	226,155
...	...	40,602	...	56,283	36,738	51,160	85,595	86,087	11,488	83,730	451,683
...	...	1,565	...	1,267	3,358	—874	39,667	8,225	302	2,919	56,429
...	...	20	...	854	44	5,898	704	4,162	1,314	3,348	16,344
...	...	136,007	...	201,040	96,468	205,117	254,627	236,542	156,171	246,875	1,532,847
...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	50,822	92,719	472,114
...	...	4,992	...	5,144	1,862	2,697	3,509	4,490	14,194	4,847	41,736
...	...	87	...	21,755	—496	—7,411	—9,460	—4,957	—5,578	3,556	—2,804
...	...	174,620	...	272,833	130,101	272,393	323,422	307,217	215,309	347,997	2,043,891
...	...	...	...	...	...	591	1,404	...	7,239	...	9,234
...	...	...	...	...	...	1,376	5,183	...	439	...	6,998
...	...	...	...	...	1,991	594	311	...	1,370	...	4,266
...	...	...	...	...	...	4,374	2,640	...	2,048	...	9,962
...	...	...	...	...	...	5,524	3,752	...	26,407	1,219	36,902
...	...	...	...	...	...	1,318	7,679	...	82	1,662	10,741
...	...	...	...	...	1,991	13,777	20,969	...	38,485	2,881	78,103
...	...	38	...	...	85	4,271	4,639	1,796	...	...	10,829
...	...	...	...	...	...	72	299	...	...	...	371
...	...	223	...	23,625	...	...	2,974	1,485	...	855	29,162
...	...	...	...	...	...	...	...	3,281	38,485	3,786	118,466
...	...	261	...	23,625	2,076	18,120	28,881	3,281	38,485	3,786	118,466
...	...	174,881	...	296,468	132,177	290,513	352,303	310,498	253,794	351,733	2,162,357
...	...	...	...	...	...	...	...	...	...	...	...
...	...	274	850	1,148	107	...	10,171	10,218	385	10,528	33,781
...	5	...	...	93	224	...	5,546	9,367	...	307	15,542
...	1,260	9,160	248	15,506	29,768	...	54,905	12,649	4,088	38,418	161,982
...	1,886	3,371	170	7,039	21,717	...	71,207	42,257	9,726	57,129	214,502
...	...	...	...	...	...	...	...	...	...	...	...
...	165	21	2,543	6,631	3,469	...	80	8,028	292	5,604	26,833
...	72	...	...	1,577	1,454	...	1,675	5,418	84	469	10,741
...	...	...	...	...	...	...	...	...	...	...	...
...	3,423	12,926	3,811	31,994	56,739	...	143,584	87,937	14,520	112,455	467,389
...	714	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
...	51	...	57	473	...	...	1,702	370	1,611	1,775	6,039
...	...	...	...	...	...	...	...	...	...	2	2
...	...	...	...	...	...	...	...	...	...	...	...
...	4,188	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112
...	...	...	...	...	...	...	...	...	...	...	...
...	60	142	823	...	...	18,286	3,707	...	13,430	6,407	42,865
...	179	120	51	1	...	12,133	6,318	...	7,260	6,054	32,116
...	6	790	4,174	3,005	25	124,951	4,369	...	71,448	15,743	224,511
...	75	11,941	1,800	3,824	...	218,828	29,794	...	260,207	47,023	573,492
...	...	...	...	...	...	...	...	...	...	...	...
...	...	670	5,667	1,170	...	10,798	350	...	10,699	28,779	58,133
...	119	1,174	1,190	887	...	3,178	245	...	15,555	15,358	37,706
...	...	...	...	...	...	...	...	...	...	...	...
...	439	14,837	13,715	8,887	25	388,174	44,788	...	378,599	119,364	968,823
...	69	4,022	536	1,126	...	63,315	10,743	896	62,121	22,966	165,794
...	...	105	79	13	...	3,357	1,398	...	2,875	942	8,769
...	...	98	123	552	29	...	561	11,182	399	2,151	15,095
...	508	19,062	14,453	10,578	54	454,846	57,485	12,078	443,994	145,423	1,158,481
...	...	...	...	...	...	...	...	...	...	...	...
...	4,696	31,988	19,508	50,300	61,378	454,846	242,311	112,671	463,255	273,645	1,714,503
100	331,757	208,979	280,379	349,622	271,029	772,749	608,357	455,228	720,755	651,605	4,650,459

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.								
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Khorasan.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL—										
DEPARTMENTAL—										
<i>Civil Buildings—</i>										
New Works . . .	...	10,754	2,579	1,864	1,090	...	1,732	1,250	29,420	...
Repairs . . .	...	5,375	2,159	1,312	775	...	1,119	1,408	8,774	...
<i>Communications—</i>										
New Works . . .	...	...	12,856	844	2,726	...	...	...	12,227	...
Repairs . . .	...	...	6,840	9,916	8,846	...	...	...	8,384	...
<i>Miscellaneous Public Improvements—</i>										
New Works . . .	...	...	...	...	481	...	...	...	3,500	...
Repairs . . .	...	...	...	...	45	...	...	...	9	...
TOTAL WORKS AND REPAIRS . . .	...	16,129	24,434	13,936	13,963	...	2,851	2,658	62,314	...
Establishment . . .	...	3,680	4,819	9,407	3,321	...	610	1,288	18,384	...
Tools and Plant . . .	...	240	730	965	566	...	40	...	1,279	...
Suspense . . .	...	-3,856	...	-163	522	...	-870	...	-949	...
TOTAL . . .	...	16,193	29,983	24,145	18,372	...	2,691	3,946	81,028	...
<i>Deduct—Outlay in England—</i>										
At 2s. per rupee . . .	...	81	...	603	363	...	...	...	14	...
Loss by Exchange . . .	...	49	...	363	218	...	...	...	8	...
NET INDIA . . .	...	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	...
<i>Add—</i>										
England . . .	85,940	...	...	...	...	...	...	...	...	...
Exchange . . .	51,704	...	...	...	...	...	...	...	...	...
TOTAL . . .	137,644	16,063	29,983	23,179	17,791	...	2,631	3,946	81,006	...
CIVIL—										
<i>Civil Buildings—</i>										
New Works . . .	...	...	...	...	...	...	...	...	1,328	9,685
Repairs . . .	...	...	...	27	...	...	...	...	655	...
<i>Communications—</i>										
New Works . . .	...	...	181	...	...	...	...	...	360	...
Repairs . . .	...	...	...	...	...	503	...	...	321	...
<i>Miscellaneous Public Improvements—</i>										
New Works . . .	...	...	240	...	...	...	...	...	41	...
Repairs . . .	...	...	428	...	...	...	...	...	6	...
TOTAL WORKS AND REPAIRS . . .	...	...	849	27	...	503	...	...	2,711	9,685
Establishment . . .	...	...	377	...	...	...	...	...	354	...
Miscellaneous . . .	...	...	...	...	...	...	...	...	212	...
TOTAL CIVIL . . .	...	...	1,226	27	...	503	...	...	3,277	9,685
TOTAL IMPERIAL CASH-BIND OVER . . .	137,644	16,063	31,209	23,206	17,791	503	2,631	3,946	84,293	9,685

DURING 1892-93.

Baghdad.	TOTAL INDIA.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
...	48,689	1,449	94,056	...	1,555	12,445	5,976	8,983	1,558	10,974	185,685
...	20,922	237	10,222	...	678	11,500	5,065	8,457	1,418	8,339	66,838
...	28,656	...	61,407	15	58,759	...	...	1,533	...	872	151,239
...	33,986	...	31,875	1,718	1,252	...	...	...	...	190	69,021
...	3,981	10	3,432	926	...	262	...	9,367	...	237	18,215
...	54	...	615	...	...	...	...	...	...	614	1,283
...	136,285	1,696	201,607	2,659	62,244	24,207	11,041	28,340	2,976	21,226	492,281
...	41,509	388	56,235	552	14,315	4,518	2,536	4,676	685	4,731	130,145
...	3,320	26	4,387	34	934	263	166	253	45	270	10,198
...	-5,316	...	-775	209	-19	-1,128	...	-691	...	...	-7,720
...	176,298	2,110	261,454	3,454	77,474	27,860	13,743	32,578	3,706	26,227	624,904
...	1,061	...	361	368	...	293	...	324	1	...	2,403
...	638	...	217	222	...	177	...	195	...	...	1,449
...	174,599	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	26,227	621,047
...	85,940	...	...	...	...	...	...	...	...	...	85,940
...	51,704	...	...	...	...	...	...	...	...	...	51,704
...	312,242	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	26,227	758,691
...	11,013	...	...	...	...	...	...	...	...	...	11,013
100	782	...	...	...	...	...	...	...	...	...	782
...	541	...	...	...	...	...	...	...	...	...	541
...	824	...	...	...	...	...	...	...	...	...	824
...	281	...	...	...	...	...	...	...	...	...	281
...	434	...	...	...	...	...	...	...	...	...	434
100	13,875	...	...	...	...	...	...	...	...	...	13,875
...	731	...	...	...	...	...	...	...	...	...	731
...	212	...	...	...	...	...	...	...	...	...	212
100	14,818	...	...	...	...	...	...	...	...	...	14,818
100	327,060	2,110	260,876	2,864	77,474	27,390	13,743	32,059	3,705	26,227	773,509

	England.	INDIA.						
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Baluchistan.	TOTAL INDIA.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Imperial brought over	44,371	435	1,182	1,205	185	29	3,301	50,708
PROVINCIAL.								
DEPARTMENTAL.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
" tools and plant	...	...	...	...	...	...	...	...
" produce	...	...	...	...	...	...	...	...
" old materials	...	...	...	...	...	...	...	...
Value of materials from old buildings	...	...	...	...	...	...	...	...
Receipt from P. W. Workshops	...	...	...	...	...	...	...	...
Receipt from Thomason C. E. College, Roorkee.	...	...	...	...	...	...	...	...
Rents from Strand Bank Maidan	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Collections under Highway Act	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Recoveries of advances made in England	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...
CIVIL.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
" produce	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...
Fees on masonry graves, etc.	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL								
INCORPORATED LOCAL.								
DEPARTMENTAL.								
Rents of buildings	...	...	2	...	...	...	...	2
Sales of buildings	...	...	...	...	...	...	...	...
" tools and plant	...	...	...	...	...	...	...	...
" produce	...	...	6	...	...	...	...	6
" old materials	...	...	...	...	...	...	...	...
Value of materials from old buildings	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
TOTAL	...	...	8	...	...	...	...	8
CIVIL.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
" old materials	...	...	...	...	...	...	...	...
" produce, etc.	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Canal and Ferry receipts	...	...	...	...	2,072	...	...	2,072
Arboriculture	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
Fines	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	2,072	...	...	2,072
TOTAL LOCAL								
	...	...	8	...	2,072	...	...	2,080
GRAND TOTAL	44,371	435	1,190	1,205	2,257	29	3,301	52,788

Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
...	2,200	600	16	55	...	2,859	...	...	56,438
1,366	...	6,205	1,325	6,172	1,520	1,204	4,465	9,659	31,616
...	...	2,503	5	751	499	1,004	...	200	4,962
55	...	36	97	1,171	76	218	2,569	165	4,387
47	...	1	3	164	1,366	2,970	237	1,122	5,910
870	...	5	54	465	17,247	268	628	1,220	20,257
1	...	12	26	264	128	...	9	9	449
...	...	...	...	...	9,070	...	177	...	9,247
...	...	...	...	...	2,794	...	...	...	2,794
...	...	...	...	4,618	...	...	...	...	4,618
...	...	...	...	...	3,942	...	...	61,253	61,253
2,652	...	...	1,320	...	27	21	72	4	7,914
...	...	...	...	...	...	...	...	...	120
118	...	135	70	2,705	690	306	3,747	4,012	2,352
...	...	12	...	...	...	...	...	...	11,783
...	...	...	...	...	...	...	...	...	12
4,609	...	8,909	2,900	16,306	37,359	5,991	11,604	79,996	167,674
...	...	...	...	...	...	3,064	...	...	3,064
...	...	...	...	...	...	1,364	...	...	1,364
6	...	4	...	...	2,221	...	...	1	2,232
66	...	...	...	...	...	8,057	...	...	8,123
1,100	...	...	2,398	22,395	54,740	18,359	...	...	98,992
...	...	13	...	390	5	2-8	58	55	749
72	...	116	...	2-9	311	317	378	203	1,626
...	...	...	...	...	...	...	1,505	...	1,505
...	...	...	...	...	...	...	...	...	...
1,244	...	133	2,398	23,014	57,277	31,389	1,941	259	117,655
5,853	...	9,042	5,298	39,320	94,636	37,380	13,545	80,255	285,329
...	...	...	...	...	...	...	...	...	...
...	...	...	44	...	306	...	...	...	352
...	...	...	10	...	315	...	...	...	325
...	...	...	1	...	76	...	...	...	77
...	...	...	...	...	588	...	539	...	1,133
...	...	...	19	...	54	48	...	...	121
...	...	...	...	...	5	...	...	...	5
...	...	...	...	...	5	...	...	...	5
...	...	...	39	...	9	84	62	...	194
...	...	...	...	...	...	...	...	...	...
...	...	...	113	...	1,358	132	601	...	2,212
...	...	...	...	...	...	...	...	...	...
3	...	...	...	167	...	754	...	207	1,131
268	...	...	...	19	...	292	490	11	1,080
42	...	...	...	23	...	696	538	...	1,299
...	381	709	...	...	...	8,390	...	1,745	11,225
...	...	...	...	1	...	...	...	32,744	32,745
5,531	5,442	7,738	10,355	36,831	...	14,752	88,934	15,413	187,068
642	...	...	...	...	4,177	...	...	...	4,819
...	...	...	...	...	1,017	...	...	...	1,017
315	...	...	...	6,498	...	...	2,275	10,477	19,565
1,067	...	...	...	138	670	33	1,700	377	6,986
7,868	5,823	8,447	10,356	43,677	5,864	24,917	93,937	60,974	263,935
7,868	5,823	8,447	10,469	43,677	7,222	25,049	94,538	60,974	266,147
13,721	8,023	18,089	15,783	83,052	101,858	65,288	108,083	141,229	607,914

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure, etc.—concluded.

REVENUE.				Funds, Departmental Heads and Agency.	For details, see page	EXPENDITURE.			
Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Actuals, 1892-93.			Actuals, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actuals, 1891-92.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
322,126	318,300	337,800	341,767			2,935,866	2,996,103	3,040,500	3,343,444
				Brought forward.		556,110	578,000	529,800	542,188
				Local {		1,143,386	1,147,500	1,163,000	1,033,839
				Departmental {					
				Civil {					
				SUSPENSE—		2	...	...	—2
				Departmental		...	...	...	...
				Civil		2	...	...	—2
				PROFIT AND LOSS—		...	...	...	9
				Departmental		...	...	...	9
				Civil		...	...	...	...
				MISCELLANEOUS—		15,095	15,600	3,000	15,727
				Departmental	viii	...	...	...	...
				Civil		15,095	15,600	3,000	15,727
				TOTAL		556,112	578,000	529,800	542,195
1,028	1,600	1,500	2,212	Departmental	vii	1,158,481	1,163,100	1,166,000	1,109,566
253,276	244,400	257,300	263,935	Civil		1,714,593	1,741,100	1,695,800	1,651,761
255,204	246,000	258,800	266,147	TOTAL INCORPORATED LOCAL					
				EXCLUDED LOCAL.					
				ORIGINAL WORKS—		72,882	125,100	152,200	84,988
				Departmental		33,669	38,800	37,500	35,678
				REPAIRS—		6,732	8,700	10,000	9,043
				Departmental	ix	643	700	500	1,206
				ESTABLISHMENT—		...	...	...	...
				Departmental		...	...	...	...
				TOOLS AND PLANT—		...	...	...	...
				Departmental		118,926	173,300	200,200	180,915
				SUSPENSE—	42				
				Departmental					
				TOTAL EXCLUDED LOCAL					
				CONTRIBUTIONS.					
				ORIGINAL WORKS—		160,796	87,300	13,500	203,158
				Departmental		11,108	11,100	1,200	10,231
				REPAIRS—		5,992	4,200	2,000	5,897
				Departmental	x	453	300	100	562
				ESTABLISHMENT—		...	...	...	...
				Departmental		...	...	...	...
				TOOLS AND PLANT—		...	...	...	...
				Departmental		...	...	...	...
				SUSPENSE—		...	...	...	...
				Departmental		...	...	...	...
				GRANT NOT DISTRIBUTABLE—		...	68,500	...	...
				Departmental		178,349	171,400	16,800	219,848
				TOTAL CONTRIBUTIONS	43				
				LOCAL LOANS—		25,022	8,000	8,000	53,440
				Original Works		...	...	...	...
				Repairs		1,748	800	800	269
				Establishment		111	100	100	40
				Tools and Plant		26,881	8,900	8,900	53,749
				TOTAL		3,677,851	3,786,300	3,638,400	4,146,965
1,659	196,000	221,500	225,486	Departmental	43	1,291,764	1,304,500	1,323,800	1,252,752
380,731	368,300	375,100	382,428	Civil		4,969,615	5,090,800	4,962,200	5,399,717
577,330	564,300	596,600	607,914	TOTAL CIVIL WORKS	43				

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

SIMLA:
the 30th April 1894.

DETAILED ACCOUNTS OF REVENUE DURING 1892-93.

	England.	INDIA.							BURMA.					TOTAL.
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Baluchistan.	TOTAL.	Assam.	Upper Burma.	Lower Burma.	Bengal.	Punjab.	
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.														
DEPARTMENTAL.														
Rents of buildings	...	116	1,072	957	97	...	2,215	4,457	...	1,702	600	54	2,859	9,675
Sales of buildings	...	69	...	...	...	...	...	69	12	125	...	...	...	206
tools and plant	...	5	3	12	49	...	36	105	...	188	...	1	...	294
produce	...	...	86	3	...	...	...	89	...	5	...	...	...	94
old materials	...	20	...	28	15	...	2	65	...	6	...	...	...	71
Value of materials from old buildings	...	45	3	56	7	...	...	111	...	1	...	...	...	112
Unclaimed deposits	...	...	...	40	...	...	...	40	4	24	...	...	...	19
Fines, refunds, and miscellaneous	...	168	18	189	17	...	258	650	...	102	...	...	...	752
Barrack furniture	...	12	...	...	...	...	...	12	...	...	...	...	...	12
Recoveries of advances made in England.	...	...	...	...	...	...	...	...	...	28	...	...	...	28
TOTAL	...	435	1,182	1,205	185	...	2,511	5,518	16	2,181	600	55	2,859	11,229
Add England	27,704	...	...	...	...	...	...	27,704	...	...	...	...	...	27,704
Exchange	16,667	...	...	...	...	...	...	16,667	...	...	...	...	...	16,667
TOTAL	44,371	...	...	...	...	...	...	44,371	...	...	...	...	...	44,371
TOTAL DEPARTMENTAL.	44,371	435	1,182	1,205	185	...	2,511	49,889	16	2,181	600	55	2,859	56,600
Officers of other Departments.														
Sales of produce	...	...	...	...	...	...	...	...	...	19	...	...	...	19
Miscellaneous	...	...	...	...	...	...	790	790	...	...	...	...	...	790
Sale proceeds of grass of cemeteries	...	...	...	...	...	29	...	29	...	...	...	...	...	29
TOTAL	...	...	...	...	...	29	790	819	...	19	...	...	...	838
TOTAL IMPERIAL CARRIED OVER	44,371	435	1,182	1,205	185	29	3,301	50,708	16	2,200	600	55	2,859	56,438

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure, etc.—continued.

REVENUE.				Funds, Departmental Heads and Agency.	For details, see page .	EXPENDITURE.			
Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Actuals, 1892-93.			Actuals, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actuals, 1891-92.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
11,800	10,500	12,100	12,067	Brought forward		639,722	670,100	712,900	764,214
				DEDUCT—					
				Outlay in England—					
				At 2 shillings per rupee	vii	2,408	2,600	600	16,751
				Exchange		1,449	1,600	300	7,274
						3,857	4,200	900	24,025
11,800	10,500	12,100	12,067	Net receipts and outlay in India	vii	635,865	665,900	712,000	740,189
				ADD—					
				Receipts and outlay in England—	vii				
				At 2 shillings per rupee		85,940	86,700	86,700	99,103
				Exchange on above		51,704	52,000	43,300	43,037
27,197	27,700	27,400	27,704						
11,810	13,900	16,400	16,667						
50,807	52,100	55,900	56,438	TOTAL IMPERIAL	vii	(a)773,509	804,600	842,000	(a)882,329
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental		904,626	924,700	863,100	1,156,413
				Civil		50,402	48,400	68,100	46,674
						955,028	973,100	931,200	1,203,087
				REPAIRS—					
				Departmental		628,221	624,000	652,600	663,265
				Civil		27,701	28,100	22,700	28,254
					vii	655,922	652,100	675,300	691,519
				ESTABLISHMENT—					
				Departmental		472,114	469,200	482,000	445,821
				Civil		10,829	6,500	6,700	7,254
						482,943	475,700	488,700	453,075
				TOOLS AND PLANT—					
				Departmental		41,735	48,500	34,500	27,709
				Civil		371	200	200	285
						42,106	48,700	34,700	28,004
				Carried over					
				Provincial		2,046,696	2,066,400	2,032,200	2,293,208
				Imperial		89,303	83,200	97,700	82,477
50,807	52,100	55,900	56,438			773,509	804,600	842,000	882,329

(a) These figures include expenditure incurred by Bombay on account of Indo-European Telegraph Department for works and repairs.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure, etc.—continued.

REVENUE.				Funds, Departmental Heads and Agency.	For details, see page .	EXPENDITURE.			
Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Actuals, 1892-93.			Actuals, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actuals, 1891-92.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
50,807	52,100	55,900	56,438	Brought forward		773,509	804,600	842,000	882,329
				Imperial		2,046,696	2,066,400	2,032,200	2,293,208
				Provincial		89,303	83,200	97,700	82,477
				Departmental					
				Civil					
				SUSPENSE—					
				Departmental		—2,804	6,900	8,500	31,896
				Civil		—2,804	6,900	8,500	31,896
				PROFIT AND LOSS—					
				Departmental					175
				Civil					175
				MISCELLANEOUS—					
				Departmental					
				Civil		29,162	35,000	40,100	53,359
				RESERVE—					
				Departmental				20,000	
143,894	142,300	164,100	167,674	TOTAL—					
127,425	123,900	117,800	117,655	Departmental	vii	2,043,892	2,073,300	2,060,700	2,325,279
271,319	266,200	281,900	285,329	Civil		118,465	118,200	137,500	135,836
				TOTAL PROVINCIAL		2,162,357	2,191,500	2,198,500	2,461,115
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—					
				Departmental		226,596	248,400	215,000	222,843
				Civil		325,509	318,800	367,800	304,296
						552,105	567,200	582,800	527,139
				REPAIRS—					
				Departmental		240,793	242,400	233,400	236,060
				Civil		643,314	649,500	637,100	621,438
						884,107	891,900	870,500	857,498
				ESTABLISHMENT—					
				Departmental		82,682	81,800	77,700	78,075
				Civil		165,794	169,900	149,300	158,763
						248,476	251,700	227,000	236,841
				TOOLS AND PLANT—					
				Departmental		6,039	5,400	3,700	5,207
				Civil		8,769	9,300	8,800	9,342
						14,808	14,700	12,500	14,549
				Carried over		556,110	578,000	529,800	542,188
				Incorporated Local		1,143,386	1,147,500	1,163,000	1,093,839
				Others		2,935,866	2,996,100	3,040,500	3,343,444
322,126	318,300	337,800	341,767						

38. The principal contribution works on which outlay was incurred during 1892-93 were:—

In Central India—

Feeder Road from Namli Railway Station to Sailana town.

In Rajputana—

Ajmere water-works (exclusive of pumping machine).

In Central Provinces—

Improving Burhanpur water-supply.
Laying a second main from Ambajhiri to pumping reservoir, Nagpur.
Road from Khariar to Bhowani Patna.
Balram Dass' water-works, Raipur.
Rajnandgaon water-supply.

In Lower Burma—

New Cathedral, Rangoon.

In North-Western Provinces and Oudh—

Ramsay Hospital, Naini Tal.

In Punjab—

Jubilee Museum, Lahore.
Dufferin Hospital, Delhi.
Simla water-supply.
Kohat ditto.
Simla sewage extension.
Delhi water-works.

In Bombay—

Ajuman-i-Islam School at Bombay.
Sir Dinshaw Maneckji Petit's Hospital for women and children, Bombay.
Motlibai's Hospital and Septic Ward ditto.

39. The suspense balances and objectionable expenditure outstanding at the close of 1892-93 are separately reviewed.

SIMLA;

The 30th April 1894.

R. G. MACDONALD,

Accountant-General, P. W. Dept.

Acctt.-Genl., P. W. Dept., memorandum No. 536½ G., dated 30th April 1894.

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

Documents accompanying.

Abstract and detailed accounts of Revenue and Expenditure recorded under the head Civil Works during 1892-93.

Accompaniment to Accountant General, P. W. D.'s endorsement No. 536½ G., dated 30th April 1894.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS during 1892-93, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1891-92.

REVENUE.				Funds, Departmental Heads and Agency.	For details, see page.	EXPENDITURE.			
Actuals, 1891-92.	Budget Estimate, 1892-93.	Revised Estimate, 1892-93.	Actuals, 1892-93.			Actuals, 1892-93.	Revised Estimate, 1892-93.	Budget Estimate, 1892-93.	Actuals, 1891-92.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				IMPERIAL.					
				ORIGINAL WORKS—					
				Departmental	vii	355,139	376,900	329,400	463,668
				Civil		11,835	20,800	16,700	3,889
						366,974	397,700	346,100	467,557
				REPAIRS—					
				Departmental	vii	137,142	139,300	152,900	150,731
				Civil		2,040	1,800	2,700	2,746
						139,182	141,100	155,600	153,477
				ESTABLISHMENT—					
				Departmental	vii	130,145	125,100	146,100	125,403
				Civil		731	200	200	424
						130,876	125,300	146,300	125,827
				TOOLS AND PLANT—					
				Departmental	vii	10,198	12,300	9,400	15,405
				Civil		...	...	...	...
						10,198	12,300	9,400	15,405
				SUSPENSE—					
				Departmental	vii	—7,720	—1,700	—2,600	1,657
				Civil		...	...	...	...
						—7,720	—1,700	—2,600	1,657
				MISCELLANEOUS—					
				Departmental		...	...	...	...
				Civil		212	400	400	291
						212	400	400	291
				RESERVE—					
				Departmental		...	...	57,700	...
				PROBABLE LAPSE—					
				Departmental		...	—5,000	...	...
						...	—5,000	...	...
				TOTAL—					
11,770	10,500	12,100	11,229	Departmental	vii.	624,904	646,900	692,900	756,864
30	...	...	838	Civil		14,818	23,200	20,000	7,350
11,800	10,500	12,100	12,067	Carried over		639,722	670,100	712,900	764,214

"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 service.

37. The following table shows the expenditure from Contributions and Local Loans on works carried out through the agency of the Public Works Department:—

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
						Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.														
<i>New Works.</i>														
Salt	...	...	...	...	...	...	...	...	...	...	...	...	516	516
Churches and burial grounds	232	32	9	...	...	...	2,330	...	1,007	...	...	128	14	3,752
Jails	...	1,368	...	...	...	...	...	...	...	...	...	...	...	1,368
Educational	...	...	...	...	100	...	20	22	284	2,112	—164	—52	6,007	8,329
Miscellaneous	89	...	494	...	1,201	...	47	200	1,054	847	...	5	...	3,937
Medical	...	...	...	...	529	...	...	332	1,392	15,636	5,427	...	6,919	30,235
Police	...	...	...	...	...	...	...	...	...	47	...	64	...	111
Minor Departments	...	...	...	...	...	...	...	202	...	112	5,743	...	...	6,657
Law and Justice	...	...	...	...	...	...	...	...	38	117	...	...	...	155
Land Revenue	...	...	...	...	...	...	...	...	39	49	...	...	...	88
TOTAL	321	1,400	503	...	1,830	...	2,397	756	3,814	18,920	11,006	145	13,456	54,548
<i>Repairs.</i>														
Jails	...	...	...	...	9	...	...	...	...	...	...	...	...	9
Opium	...	...	46	...	...	...	...	...	...	...	...	...	...	46
Telegraph	...	...	...	...	...	...	...	...	2	...	...	...	...	2
Educational	...	...	...	...	12	...	...	...	59	...	...	...	187	258
Miscellaneous	374	...	802	1	9	...	...	...	...	471	...	...	...	1,657
Churches and burial grounds	11	...	...	...	...	...	...	...	...	...	...	...	49	60
Residences for Local Governments	...	...	...	...	3	...	...	...	...	...	...	...	...	3
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Departments	...	...	...	...	...	...	...	...	5	...	910	...	75	990
Viceregal residences	...	...	...	...	...	...	...	...	637	...	...	...	...	637
Medical	...	...	...	1	...	...	...	...	...	34	...	...	...	35
TOTAL	385	...	848	2	33	...	...	...	703	505	910	...	311	3,697
COMMUNICATIONS.														
<i>New Works.</i>														
Raised, bridged, and metalled roads	...	268	513	...	...	...	...	...	...	109	...	...	4	894
Raised, bridged, and unmetalled roads	...	...	...	...	4,784	80	117	750	1,353	226	...	...	393	7,703
District roads	...	...	...	...	...	...	...	...	...	202	...	...	...	202
Village roads	...	...	...	...	...	...	...	41	...	...	...	...	...	41
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	...	...	177	...	...	...	...	73	...	...	...	250
TOTAL	...	268	513	...	4,961	80	117	791	1,353	610	...	...	397	9,090
Carried over	706	1,668	1,864	2	6,824	80	2,514	1,547	5,870	20,035	11,916	145	14,164	67,335

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
						Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	706	1,668	1,864	2	6,824	80	2,514	1,547	5,870	20,035	11,916	145	14,164	67,335
<i>Repairs.</i>														
Raised, bridged, and metalled roads	...	375	1,454	...	106	...	...	...	...	1,130	...	...	15	3,080
Raised, bridged, and unmetalled roads	...	...	...	...	...	...	...	50	52	...	...	...	...	102
Boat-bridges and ferries	...	...	233	...	...	...	...	...	...	975	...	...	1	1,209
Accommodation for travellers	...	...	...	...	...	...	...	...	...	158	...	...	...	158
TOTAL	...	375	1,637	...	106	...	...	50	52	2,263	...	...	16	4,549
MISCELLANEOUS PUBLIC IMPROVEMENTS.														
<i>New Works.</i>														
Light-houses	...	...	...	...	...	...	...	...	1,615	...	...	...	...	1,615
Improvement to towns	...	...	...	...	10	...	...	...	...	...	507	...	...	517
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	8,186	...	706	37,476	...	...	719	232	2,552	44,064	15	...	93,950
Sewerage and drainage	...	...	...	...	328	...	...	8	...	7,894	14,451	...	...	22,681
Miscellaneous	...	1,974	...	...	...	...	97	...	43	1,299	...	...	...	3,413
Harbours	...	...	...	...	...	...	...	...	4	...	...	...	...	4
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	10,160	...	706	37,814	...	97	727	1,894	11,745	59,022	15	...	122,180
<i>Repairs.</i>														
Improvement to towns	...	...	...	...	...	...	...	...	...	59	...	...	...	59
Water-supply	...	1,252	...	23	217	...	...	...	...	50	...	...	...	1,542
Miscellaneous	...	75	...	...	1,016	...	68	...	...	...	...	...	...	1,159
Educational	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harbours	...	...	...	...	...	...	81	...	...	...	...	...	...	81
Light-houses	...	...	...	...	...	...	...	...	5	...	...	...	...	5
Sewerage and drainage	...	...	...	...	16	...	...	...	...	...	...	...	...	16
TOTAL	...	1,327	...	23	1,249	...	149	...	5	109	...	...	...	2,862
Total Works and Repairs	706	13,590	3,551	731	45,993	80	2,760	2,324	7,821	34,152	70,938	160	14,180	196,926
Establishment	...	1,357	1,062	6	1,575	...	84	...	50	1,530	2,055	...	20	7,739
Tools and Plant	...	195	54	1	236	...	5	...	3	124	54	...	1	565
TOTAL	706	15,082	4,667	738	47,804	80	2,849	2,324	7,874	35,806	72,939	160	14,201	205,230

* Includes Rx. 8,330 on account of Local Loans.
(a) Do. Rx. 18,551 do. do.

In North-Western Provinces and Oudh—

Buildings—Dispensary at Jhansi.
Roads—Bridge over Hindan River.
" " Kali Nadi.
" " Baijnath and Hawalbagh Cart Road.

In Madras—

Roads—Causeway across the Palar River on the Ranipet-Arcot Road.

In Bombay—

Roads—Ahmedabad-Bareja.
Bagewadi-Bail Hongul.
Saundatti-Dharwar.

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

36. The works carried out by the Public Works Department from money assigned from Excluded Local Funds in the various Provinces are classified below :—

	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.							
<i>New Works.</i>							
Educational	...	249	...	1,834	395	346	2,824
Medical	...	...	...	2,488	...	2,432	4,920
Administration	...	...	...	...	...	224	224
Police	...	...	...	3,950	...	...	3,950
Miscellaneous	...	45	...	1	...	274	320
Land Revenue	...	...	...	...	...	304	304
Jails	...	...	...	...	...	...	...
TOTAL	...	294	...	8,273	395	3,580	12,542
<i>Repairs.</i>							
Law and Justice	...	...	...	34	...	...	34
Educational	...	...	...	815	230	...	1,045
Medical	...	...	...	979	...	364	1,343
Police	...	...	...	784	...	61	845
Miscellaneous	...	...	...	27	52	40	119
Customs	...	...	...	...	...	10	10
Land Revenue	...	...	...	205	...	...	205
Excise	...	...	...	30	...	...	30
Public Works	...	...	...	...	...	...	...
Ecclesiastical	...	...	...	1	...	...	1
Monuments and antiquities	...	...	...	100	...	...	100
TOTAL	...	...	...	2,075	282	475	3,732
COMMUNICATIONS.							
<i>New Works.</i>							
Metalled and bridged roads	...	...	...	20	...	1,027	1,047
Raised, bridged, and unmetalled roads	...	...	...	...	...	264	264
Village roads	...	...	...	...	...	91	91
Accommodation for travellers	...	...	...	199	...	123	322
District roads	...	...	...	...	...	424	424
TOTAL	...	...	...	219	...	1,929	2,148
<i>Repairs.</i>							
Raised, bridged, and unmetalled roads	...	...	...	7	...	193	200
Metalled and bridged roads	...	...	...	212	...	3,074	3,286
Accommodation for travellers	...	...	...	242	...	...	242
District roads	...	...	...	...	...	6	6
Arboriculture	...	...	...	726	...	...	726
TOTAL	...	...	...	1,187	...	3,273	4,460
Carried over	...	294	...	12,654	677	9,257	22,882

	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	...	294	...	12,654	677	9,257	22,882
MISCELLANEOUS PUBLIC IMPROVEMENTS.							
<i>New Works.</i>							
Conservancy	...	...	...	821	...	...	821
Light-houses	...	...	...	...	...	134	134
Town buildings	...	...	...	5,096	...	...	5,096
Water-supply	...	...	...	6,967	...	23,633	30,600
Sewerage and drainage	...	...	...	5,156	...	2,386	7,542
Harbours	...	...	...	...	...	...	...
Miscellaneous	...	...	...	1,516	1,086	2,266	4,868
Markets	...	...	...	1,391	...	1,072	2,463
Paving and streets	...	...	...	6,181	...	...	6,181
Lighting	...	...	...	...	487	...	487
TOTAL	...	...	...	27,128	1,573	29,491	58,192
<i>Repairs.</i>							
Conservancy	...	...	...	722	...	...	722
Light-house	...	...	...	...	...	155	155
Town buildings	...	...	...	2,416	...	...	2,416
Water-supply	...	...	...	2,518	...	95	2,613
Sewerage and drainage	...	...	...	2,144	...	26	2,170
Harbours	...	...	...	...	8	702	710
Miscellaneous	...	...	...	120	33	30	183
Markets	...	...	...	618	...	...	618
Paving and streets	...	...	...	15,538	...	...	15,538
Lighting	...	...	...	7	343	...	350
TOTAL	...	...	...	24,084	385	1,008	25,477
Total Works and Repairs	...	294	...	63,866	2,635	39,756	106,551
Establishment	...	1	...	1,616	606	4,509	6,732
Tools and Plant	...	...	...	97	39	507	643
TOTAL	...	295	...	65,579	3,280	44,772	113,926

29. The bulk of the outlay by Public Works Officers has been incurred on "Communications," of which 30 per cent. is upon new works, chiefly in the North-Western Provinces and Oudh and 38 per cent. on repairs, chiefly in the North-Western Provinces and Oudh, Punjab, and Bombay. The outlay on "New Buildings" by this agency is comparatively small, being about 6 per cent. of the total outlay, and the largest expenditure under this head occurred in the North-Western Provinces and Oudh, Punjab, and Bombay, chiefly under "Medical" and "Educational."

About 51 per cent. of the total outlay under "Miscellaneous Public Improvements" has been spent on "water-supply," principally in Bombay.

More than two-thirds of the total outlay from Incorporated Local Funds has been administered by Officers of other Departments.

30. The outlay on repairs to "Communications" under Officers of other Departments amounted to Rx. 573,492. Bengal and Madras with Rx. 218,828 and Rx. 260,207 respectively show the largest expenditure.

31. The money assigned to 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.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Rajputana	...	1	17	72	...	...	9	1	...	...	100
Coorg	...	...	36	36	5	2	20	1	...	...	100
Central Provinces	3	...	71	26	...	...	...	...	...	...	100
Burma, Upper	17	...	5	3	50	24	1	...	...	...	100
" Lower	3	...	39	18	17	4	18	1	...	...	100
Assam	...	...	49	35	6	2	8	...	...	...	100
North-Western Provinces and Oudh	6	3	30	38	...	1	21	1	...	...	100
Punjab	10	9	13	42	...	6	12	...	...	...	100
Madras	2	...	21	51	2	...	16	...	...	...	100
Bombay	8	...	30	45	4	1	11	1	...	...	100
TOTAL	6	3	30	38	5	2	15	1	...	...	100

OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

Rajputana	...	1	17	72	...	...	9	1	...	...	100
Coorg	...	...	36	36	5	2	20	1	...	...	100
Central Provinces	3	...	71	26	...	...	...	...	...	...	100
Burma, Upper	17	...	5	3	50	24	1	...	...	...	100
" Lower	3	...	39	18	17	4	18	1	...	...	100
Assam	...	...	49	35	6	2	8	...	...	...	100
North-Western Provinces and Oudh	6	3	30	38	...	1	21	1	...	...	100
Punjab	10	9	13	42	...	6	12	...	...	...	100
Madras	2	...	21	51	2	...	16	...	...	...	100
Bombay	8	...	30	45	4	1	11	1	...	...	100
TOTAL	6	3	30	38	5	2	15	1	...	...	100

OFFICERS OF OTHER DEPARTMENTS.

Rajputana	4	36	...	10	...	50	...	...	...	...	100
Coorg	...	...	...	...	...	...	100	...	...	...	100
Central India	22	42	3	22	...	...	11	...	...	...	100
Central Provinces	1	1	4	63	3	6	21	1	...	...	100
Burma, Upper	6	...	29	12	39	8	4	1	...	...	100
" Lower	...	...	30	36	11	8	10	...	...	5	100
Assam	...	...	46	...	...	...	...	...	...	54	100
Bengal	4	3	27	48	...	1	14	1	...	...	100
North-Western Provinces and Oudh	6	11	8	52	1	...	19	2	...	1	100
Punjab	...	...	...	...	...	3	7	...	...	93	100
Madras	3	2	16	59	2	...	14	1	...	...	100
Bombay	4	4	11	32	20	11	16	1	...	1	100
TOTAL	4	3	19	50	5	3	14	1	...	1	100

32. The money assigned for outlay by Officers of the Public Works Department has been incurred in the following proportions:—

	Against in	
	1891-92.	1890-91.
6 per cent. on New Buildings	6 per cent.	6 per cent.
30 " " Roads	32 " "	33 " "
5 " " Miscellaneous Public Improvements	3 " "	4 " "
3 " " Repairs to Buildings	3 " "	3 " "
38 " " " Roads	39 " "	38 " "
2 " " " Miscellaneous Public Improvements	2 " "	2 " "
15 " " Establishment	14 " "	14 " "
1 " " Tools and Plant	1 " "	1 " "
100		

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

	Against in	
	1891-92.	1890-91.
4 per cent. on New Buildings	3 per cent.	2 per cent.
19 " " Roads	20 " "	22 " "
5 " " Miscellaneous Improvements	5 " "	4 " "
3 " " Repairs to Buildings	2 " "	2 " "
50 " " " Roads	51 " "	51 " "
3 " " " Miscellaneous Public Improvements	3 " "	3 " "
14 " " Establishment	14 " "	15 " "
1 " " Tools and Plant	1 " "	...
1 " " Miscellaneous	1 " "	1 per cent.
100		

33. The percentages of repairs upon the total outlay is shown by Provinces below:—

PROVINCES.	PERCENTAGE EXPENDED ON REPAIRS.		
	Buildings.	Roads.	Miscellaneous Public Improvements.

By Public Works Officers.

Rajputana	1	72	...
Coorg	...	36	2
Central Provinces	...	26	...
Upper Burma	...	3	...
Lower " "	...	18	4
Assam	...	35	2
North-Western Provinces and Oudh	3	38	1
Punjab	9	42	6
Madras	...	51	...
Bombay	...	45	1

By Officers of other Departments.

Rajputana	36	10	50
Central India	42	22	...
Central Provinces	1	63	6
Upper Burma	...	12	8
Lower " "	...	36	8
Bengal	3	48	1
North-Western Provinces and Oudh	11	52	...
Madras	2	59	3
Bombay	4	32	11

34. The principal works in progress were—

In Central Provinces—
Road—Narsinghpur Gorabibi.

In Assam—

Roads—Improving Natwanpur Road.
Sylhet-Muktapurghat.
Pagla-Govindganj.
Sunamganj-Pagla.
Fenchuganj-Kamalganj.
Nilamganj-Oliviacherra.
Gauripur-Roha.

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	941	...	2,245	...	...	12,905	1,268	23,786	51,816	...	141,829	74,491	14,144	106,382	429,807
MISCELLANEOUS PUBLIC IMPROVEMENTS.															
<i>New Works.</i>															
Improvements to towns	...	...	...	...	...	9	...	...	...	...	47	685	...	...	741
Markets	...	...	...	...	...	...	2,543	3,815	406	...	...	171	...	...	6,965
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	58	...	...	58
Water-supply	...	...	123	...	...	3	...	559	2,151	...	...	5,007	292	5,604	13,739
Sewerage and drainage	...	...	...	...	...	9	...	...	189	...	33	1,504	...	...	1,735
Harbours	...	...	...	...	...	...	...	1,138	...	...	...	...	...	...	1,138
Conservancy	...	...	...	...	...	...	...	...	...	...	...	11	...	...	11
Miscellaneous	...	...	42	...	...	...	...	1,119	663	...	229	592	...	...	2,645
Deduct—Contributions	...	...	165	...	...	21	2,543	6,631	3,469	...	309	8,028	292	5,604	27,062
	...	...	165	...	...	21	2,543	6,631	3,469	...	309	8,028	292	5,604	26,893
<i>Repairs.</i>															
Improvements to towns	...	...	...	...	...	...	...	...	...	...	39	282	...	...	321
Markets	...	...	2	...	...	...	...	512	185	...	...	...	...	...	699
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	1,146	...	...	1,146
Water-supply	...	...	27	...	...	...	...	64	124	...	...	3,287	84	456	4,042
Sewerage and drainage	...	...	...	...	...	...	...	...	699	...	1,676	421	...	...	2,796
Harbours	...	...	...	...	...	...	...	275	...	...	...	...	...	13	288
Conservancy	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1
Miscellaneous	...	...	43	...	...	...	...	726	446	...	...	281	...	...	1,496
Deduct—Contributions	...	...	72	...	...	...	...	1,577	1,454	...	1,715	5,418	84	469	10,789
	...	...	72	...	...	...	...	1,577	1,454	...	1,715	5,418	84	469	10,740
TOTAL WORKS AND REPAIRS	941	...	2,482	...	...	12,926	3,811	31,994	56,739	...	143,584	87,937	14,520	112,455	467,389
Establishment	94	...	620	...	...	...	1,182	7,255	4,585	...	39,540	12,286	3,130	13,990	82,682
Tools and Plant	14	...	37	...	...	...	57	473	...	...	1,702	370	1,611	1,776	6,039
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
TOTAL OFFICERS OF THE P. W. DEPT.	1,049	...	3,139	...	...	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112
CIVIL BUILDINGS.															
<i>New Works.</i>															
Postal	...	...	...	...	...	...	...	...	...	149	...	...	...	...	149
Administration	...	...	...	...	...	...	...	...	...	1,778	...	...	21	52	1,851
Minor Departments	...	...	...	...	...	...	...	...	...	1,003	13	...	...	...	1,016
Police	...	50	...	...	...	...	...	...	...	1,213	...	...	...	...	1,263
Law and Justice	...	...	...	...	...	...	...	...	...	3,983	...	...	...	...	3,983
Educational	10	...	...	...	...	...	10	...	...	218	2,692	...	3,350	5,919	12,199
Jails	...	...	...	...	...	...	...	...	...	2,287	...	...	...	...	2,287
Medical	...	...	...	...	...	...	823	...	...	1,941	834	...	4,178	33	7,809
Public Works	...	...	...	...	...	...	...	...	...	4,147	...	...	496	...	4,643
Miscellaneous	...	...	...	...	...	...	...	...	...	1,567	168	...	5,385	403	7,665
	10	50	...	...	...	142	833	...	...	18,286	3,707	...	13,430	6,407	42,865
<i>Repairs.</i>															
Postal	...	...	...	...	...	...	...	...	...	530	...	...	2	...	532
Administration	...	3	...	...	...	...	...	...	...	2,638	...	...	32	21	2,694
Minor Departments	...	...	...	...	...	...	...	...	...	134	...	...	...	...	134
Police	...	1	...	...	...	...	...	10	...	754	28	...	...	...	789
Law and Justice	10	1	...	...	...	...	...	...	...	2,439	...	...	...	...	2,450
Educational	67	...	...	...	...	...	27	1	...	468	5,884	...	625	5,904	12,876
Jails	...	11	...	...	...	...	...	...	...	1,467	...	...	...	...	1,478
Medical	8	...	...	...	...	...	14	...	...	25	273	...	1,368	31	1,719
Public Works	...	62	...	...	...	...	...	...	...	1,768	...	...	418	...	2,248
Ecclesiastical	...	...	...	...	...	...	...	...	...	41	...	...	...	...	41
Miscellaneous	...	16	...	...	...	...	...	...	...	1,869	138	...	4,515	198	7,156
	85	94	...	...	...	120	51	1	...	12,133	6,318	...	7,260	6,054	32,116
Carried over	95	144	...	...	...	262	884	1	...	30,419	10,025	...	20,090	12,461	74,981
	1,049	...	3,139	...	...	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	N. W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	1,049	...	3,139	...	...	12,926	5,050	39,722	61,324	...	184,826	100,593	19,261	128,222	556,112
	95	144	...	...	...	262	884	1	...	30,419	10,025	...	20,690	12,461	74,961
COMMUNICATIONS.															
New Works.															
Metalled and bridged roads	...	...	...	...	...	48	...	...	...	10,121	36	...	35,669	230	55,104
Raised, bridged, and unmetalled roads.	...	...	...	...	...	25	...	...	...	29,946	751	...	7,264	1,378	39,367
District roads, unmetalled and unraised	...	...	...	...	...	257	...	...	...	5,958	724	...	1,310	270	8,519
Village roads	...	...	...	...	...	...	2,786	1,049	...	6,304	352	...	8,205	3,793	22,489
Bridges and culverts	...	6	...	...	...	...	960	1,609	...	57,017	1,995	...	11,858	3,683	77,028
Boat-bridges and ferries	...	...	...	...	...	...	4	44	...	1,059	36	...	731	38	1,912
Navigable canals	...	...	...	...	...	...	25	165	...	42	...	...	...	...	232
Accommodation for travellers	...	...	...	...	...	460	262	73	...	1,972	149	...	1,706	6,140	10,822
Arboriculture	...	...	...	...	...	...	...	...	...	958	...	...	151	...	1,109
Miscellaneous	...	...	...	...	...	...	137	65	25	2,577	323	...	4,404	311	7,929
	...	6	...	...	...	790	4,174	3,005	25	124,951	4,369	...	71,448	15,743	224,511
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs.															
Metalled and bridged roads	...	33	...	...	...	493	...	...	...	81,980	29	...	166,431	3,134	252,100
Raised, bridged, and unmetalled roads	...	...	...	...	...	3,698	...	...	...	54,715	14,077	...	31,364	8,086	111,940
District roads, unmetalled and unraised	20	...	...	...	...	5,085	...	...	...	23,743	10,226	...	29,893	10,421	79,388
Village roads	...	...	...	...	...	867	1,021	2,617	...	30,412	3,196	...	24,980	17,431	80,524
Bridges and culverts	...	17	...	...	...	...	648	845	...	17,166	1,377	...	3,840	1,060	24,953
Boat-bridges and ferries	...	...	...	...	...	150	...	5	...	3,426	106	...	630	571	4,888
Accommodation for travellers	...	...	...	...	...	536	59	202	...	3,693	715	...	859	6,222	12,291
Navigable canals	...	1	...	...	...	...	...	103	...	118	...	...	420	...	641
Arboriculture	...	...	...	...	...	1,112	...	...	...	3,005	...	...	1,790	...	5,907
Miscellaneous	...	...	...	...	...	...	72	52	...	570	68	...	...	98	860
	24	51	...	...	...	11,941	1,800	3,824	...	218,828	29,794	...	260,207	47,023	573,492
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS PUBLIC IMPROVEMENTS.															
New Works.															
Improvements to towns	...	...	...	...	...	...	...	...	...	2	...	...	99	...	101
Markets	...	...	...	...	...	...	3,940	506	...	...	...	...	6,431	...	10,877
Water-supply	...	...	...	...	...	659	582	175	...	8,431	390	...	2,144	27,787	40,078
Sewerage and drainage	...	...	...	...	...	11	...	...	...	902	...	...	104	...	1,017
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	311	...	311
Miscellaneous	...	...	...	...	...	...	1,145	489	...	1,463	50	...	1,616	962	5,749
	...	...	...	...	...	670	5,667	1,170	...	10,798	350	...	10,699	23,779	58,133
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs.															
Improvements to towns	...	...	...	...	...	150	...	...	...	...	102	...	30	...	282
Markets	...	...	...	...	...	12	773	645	...	...	...	...	791	...	2,221
Paving and streets	...	...	...	...	...	24	...	...	...	...	...	...	...	...	24
Water-supply	8	1	...	...	...	984	75	16	...	2,268	...	...	5,865	14,201	23,418
Sewerage and drainage	...	...	...	...	...	4	...	...	...	289	137	...	6	17	483
Harbours	...	...	...	...	...	...	...	...	...	60	...	...	2,065	...	2,125
Miscellaneous	...	...	...	...	...	...	342	226	...	561	6	...	6,798	1,140	9,183
	110	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	118	1	...	...	...	1,174	1,190	887	...	3,178	245	...	16,555	15,368	37,708
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Works and Repairs	237	202	...	...	...	14,837	13,715	8,887	25	388,174	44,783	...	378,599	119,364	968,623
Establishment	...	24	45	...	...	4,022	536	1,126	...	63,315	10,743	896	62,121	22,966	165,794
Tools and Plant	...	...	...	...	...	105	79	13	...	3,357	1,398	...	2,875	942	8,769
Miscellaneous	...	...	...	...	...	98	123	552	29	...	561	11,182	399	2,151	15,195
TOTAL OFFICERS OF OTHER DEPARTMENTS	237	226	45	...	...	19,062	14,453	10,578	54	454,846	57,485	12,078	443,994	145,423	1,168,481
TOTAL INCORPORATED LOCAL	1,286	226	3,184	...	...	31,988	19,503	50,300	61,378	454,846	242,311	112,671	463,255	273,645	1,714,569

Roads—Nagpur-Umrer.
Mul-Umrer.
Arang-Khariar.
Bilaspur-Mandia.
Dhar-Budnur.
Mandla-Dindori.
Mandla-Bilaspur.

In Lower Burma—

Buildings—New Government House, Rangoon.
New Public Offices, Rangoon.
Deputy Commissioner's Court, Treasury and Thana, Sandoway.
Central Jail at Insein.
Roads—Shwegun-Hinebwè.

In Assam—

Roads—Changsil Road, Duarbund to Aijal.
Bridges on the Companyganj-Salutikar Road.
Completing Gorumar Road.
Improving and bridging Northern Trunk Road, Ranganadi to Dekrang.
Improving and bridging Fenchuganj Road.

In Bengal—

Buildings—Collectorate and Income Tax Office, Calcutta.
School of Art and Art Gallery, Calcutta.
Chemical laboratory for the Presidency College, Calcutta.
New wing to the opium godown, Calcutta.
Roads—Bridge over Subornarekha at Toolin.
Chakradharpur to Chaibassa.
Bridges on Darjeeling Hill Cart Road.
Darjeeling-Lebong Road.

In North-Western Provinces and Oudh—

Buildings—Jail at Gorakhpur.
Additions and alterations to the Thomason Hospital, Agra.
Roads—Bridging the Hindan at Ghaziabad.
Extension of the Fyzabad, Basti and Gorakhpur Trunk road to the Katra and Lakharmandi Stations.

In the Punjab—

Buildings—Central Jail, Montgomery.
Restoration of Lawrence Military Asylum, Sanawar.

In Madras—

Buildings—Additions and improvements to Government House, Ootacamund.
Collector's Office at Calicut.
New High Court, Madras.
Additions and alterations to the District Jail, Cuddapah.
Connemara Library and Victoria Technical Institute.
Adding a third story to the General Hospital.
Workshop for students of the Engineering College.
New criminal enclosure to the Lunatic Asylum.
Roads—Pottingi to Koraput.
New Pottingi Ghât Road.
Vayitri to Gudalur.

In Bombay—

Buildings—Distillery at Surat.
Central Jail, Ahmedabad.
Central Jail, Hyderabad.
Anjuman-i-Islam School, Bombay.
Elphinstone Middle School, Bombay.
St. George's Hospital, Bombay.
Bai Motlibai Hospital, Bombay.
Sir Dinshaw Maneckji Petit Hospital for women and children, Bombay.
Roads—Dahanu-Jawhar.
Dhansura-Hursol.
Nipani-Mahalingpur.
Gokuk-Navalgund.
Ghoda-Ambeaon.
Metalling Bombay-Agra road beyond River Tapti.
Bridge over Sabarmati River.

Miscellaneous Public Improvements—Clearing and levelling ground at Bijapur.

28. The money obtained from *Incorporated Local Funds* has been expended on the under-noted objects:—

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.					North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
							Upper.	Lower.	Assam.	Bengal.						
OFFICERS OF THE PUBLIC WORKS DEPARTMENT.																
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.																
New Works.																
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	109	...	...	109
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	100	...	...	100
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	2
Police	...	...	...	...	...	...	...	...	...	...	...	...	93	...	...	93
Educational	...	...	...	...	...	...	...	...	...	...	...	6,129	3,919	...	8,326	18,374
Medical	...	...	...	...	...	374	850	403	13	...	16,454	3,966	...	2,194	...	24,254
Public Works	...	...	...	...	...	...	...	745	94	...	196	2,229	...	...	...	3,264
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	385	8	...	393
	...	...	...	...	...	374	850	1,148	107	...	22,779	10,218	385	10,528	...	46,389
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	12,608	...	...	...	...	12,608
	...	...	...	...	...	374	850	1,148	107	...	10,171	10,218	385	10,528	...	33,781
Repairs.																
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	1,890	...	...	...	1,890
Excise	...	...	...	...	...	...	...	...	...	...	...	96	...	...	...	96
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	31	200	...	...	231
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	578	...	...	...	578
Police	...	...	...	...	...	...	...	...	...	...	...	359	...	...	...	359
Educational	...	...	...	...	...	...	...	...	...	...	...	2,718	3,439	...	47	6,220
Medical	5	...	...	...	...	...	...	77	...	...	2,574	1,864	...	182	...	4,702
Public Works	...	...	...	...	...	...	...	...	224	...	257	941	...	...	...	1,422
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	78	...	78
	6	...	...	...	...	...	...	93	224	...	5,580	9,367	...	307	...	15,576
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	34	...	...	...	...	34
	5	...	...	...	...	...	...	93	224	...	5,546	9,367	...	307	...	15,542
COMMUNICATIONS.																
New Works.																
Metalled and bridged roads	...	...	117	...	...	160	...	...	1,842	...	28,263	3,141	2,843	14,296	...	50,662
Raised, bridged, and unmetalled road	184	...	...	...	...	8,832	...	...	26,464	...	20,050	...	...	16,569	...	72,099
District roads, unmetalled and unraised	...	...	411	...	...	...	248	15,168	...	...	6,487	...	15	3,227	...	25,546
Village roads	...	...	...	...	...	...	...	348	47	...	61	3,892	...	2,766	...	6,614
Bridges and culverts	...	...	...	...	...	...	...	...	633	...	...	5,371	...	333	...	5,704
Boat-bridges and ferries	...	...	530	...	...	...	...	...	...	...	...	...	1,175	...	...	2,338
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	34	...	...	168	...	...	782	...	581	745	...	1,227	...	3,537
Miscellaneous	...	...	19	...	...	...	...	...	...	...	...	...	...	...	...	19
	184	...	1,111	...	...	9,160	248	15,506	29,768	...	55,442	12,649	4,033	38,418	...	166,619
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	537	...	...	...	...	537
	184	...	1,111	...	...	9,160	248	15,506	29,768	...	54,905	12,649	4,033	38,418	...	165,982
Repairs.																
Metalled and bridged roads	390	...	201	...	...	2,073	...	...	218	...	59,673	16,848	8,108	18,380	...	105,891
Raised, bridged, and unmetalled roads	362	...	...	...	...	1,298	...	...	17,342	...	9,335	...	...	25,407	...	53,744
District roads, unmetalled and unraised	...	...	709	...	...	...	170	6,951	...	...	2,654	...	...	11,721	...	22,205
Village roads	...	...	...	...	...	...	...	88	2,696	...	...	...	21,069	...	88	23,841
Bridges and culverts	...	...	...	...	...	...	...	...	...	...	...	1,301	...	1,304	...	2,605
Boat-bridges and ferries	...	...	70	...	...	...	...	...	362	...	...	435	411	...	...	1,278
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	1,207	...	...	1,207
Accommodation for travellers	...	...	147	...	...	...	...	...	1,199	...	145	2,604	...	229	...	4,324
Miscellaneous	...	...	7	...	...	...	...	...	...	...	...	...	...	...	...	7
	752	...	1,134	...	...	3,371	170	7,039	21,717	...	71,807	42,257	9,726	57,129	...	215,102
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	600	...	...	...	...	600
	752	...	1,134	...	...	3,371	170	7,039	21,717	...	71,207	42,257	9,726	57,129	...	214,503
Carried over	941	...	2,245	...	...	12,905	1,268	23,786	41,816	...	141,829	74,491	14,144	106,382	...	420,807

22. The following table shows the proportions in which Provincial outlay has been utilized on Buildings, Roads, etc. :—

Provinces.	PERCENTAGE OF TOTAL OUTLAY.										REMARKS.	
	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.		TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.						
<i>Officers of the Public Works Department.</i>												
Central Provinces.	32	4	18	23	1	...	19	3	...		100	
Lower Burma .	38	4	9	20	1	1	17	2	8		100	
Assam . . .	12	5	26	28	3	...	25	1	...		100	
Bengal . . .	32	10	12	19	...	2	26	1	—2		100	
North-Western Provinces and Oudh.	24	9	7	27	12	...	23	1	—3		100	
Punjab . . .	27	8	10	28	3	1	23	1	—1		100	
Madras . . .	47	8	11	5	...	1	23	7	—2		100	
Bombay . . .	28	10	7	24	1	1	27	1	1		100	
	30	8	11	22	3	1	23	2	...		100	
<i>Officers of other Departments.</i>												
Central Provinces.	...	...	...	...	...	...	14	...		86	100	
Lower Burma .	...	...	...	...	...	...	...	...		100	100	
Assam . . .	...	...	96	...	...	...	4	...		...	100	
Bengal . . .	3	8	3	24	31	7	24	...		...	100	
North-Western Provinces and Oudh.	5	18	1	9	13	27	16	1		10	100	
Punjab . . .	...	...	...	...	...	...	55	...		45	100	
Madras . . .	19	1	4	7	69	...	...	...		...	100	
Bombay . . .	...	...	...	...	33	44	...	...		23	100	
	8	6	4	8	31	9	9	...		25	100	

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

	Against in	
	1891-92.	1890-91.
30 per cent. on new Buildings	32 per cent.	32 per cent.
11 " " Roads	12 " "	13 " "
3 " " works of Miscellaneous Public Improvements	6 " "	2 " "
8 " " repairs to Buildings	8 " "	8 " "
22 " " " to Roads	20 " "	21 " "
1 " " " " works of Miscellaneous Public Improvements	1 " "	1 " "
23 " " of the total outlay has gone in payments to establishment	19 " "	22 " "
2 " " on Tools and Plant	1 " "	1 " "

24. Attention is invited to the outlay by Public Works Officers of Rx. 622,042 on new buildings, as compared with Rx. 226,155 on new roads.

25. The variations in the percentages are very marked, as will be seen from the table in para. 22. In Madras the outlay on new buildings is 47 per cent. against 11 per cent. on new roads, and in Lower Burma 38 per cent. on new buildings against 9 per cent. on roads. Punjab, Bombay, and Bengal also show considerably larger outlay on new buildings than on new roads.

The outlay by Officers of other Departments is comparatively small: this agency is chiefly made use of in Madras, Lower Burma, Bengal, and in the North-Western Provinces and Oudh.

In Lower Burma the whole outlay appears under Miscellaneous, which means that it is unclassified; 13 per cent. of the total outlay in the North-Western Provinces and Oudh is devoted to works of Miscellaneous Public Improvement and 27 per cent. to repairs of works of the same class; repairs to buildings and roads absorb 18 per cent. and 9 per cent., respectively.

In Bengal 31 per cent. of the entire outlay has been spent upon new works of Miscellaneous Public Improvements, and 24 per cent. on each of the heads—repairs to roads and establishment.

In Madras, 69 per cent. of the total outlay has been spent upon works of Miscellaneous Public Improvement, 19 per cent. on new buildings, and 7 per cent. on up-keep of roads.

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

PROVINCES.	PERCENTAGE OF TOTAL OUTLAY INCURRED ON REPAIRS.		
	Buildings.	Roads.	Miscellaneous Public Improvements.
<i>PUBLIC WORKS OFFICERS.</i>			
Central Provinces	4	23	...
Upper Burma	Nil.	Nil.	Nil.
Lower "	4	20	1
Assam	5	28	...
Bengal	10	19	2
North-Western Provinces and Oudh	9	27	...
Punjab	8	28	1
Madras	8	5	1
Bombay	10	24	1
<i>OFFICERS OF OTHER DEPARTMENTS.</i>			
Central Provinces	} Nil.	} Nil.	} Nil.
Upper Burma			
Lower "			
Assam			
Bengal	8	24	7
North-Western Provinces and Oudh	18	9	27
Punjab	Nil.	Nil.	Nil.
Madras	1	7	...
Bombay	...	...	44

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

In Central Provinces—

Buildings—New Residency, Nagpur.
New Court-house, Nagpur.
Hospital in Central Jail, Jubbulpore.

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
								Upper.	Lower.							
OFFICERS OF THE PUBLIC WORKS DEPARTMENT—continued.																
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	...	...	...	...	...	...	62,140	...	118,120	21,590	115,984	104,822	107,352	118,953	133,245	782,236
COMMUNICATIONS.																
New Works.																
Metalled and bridged roads	...	...	...	...	...	...	6,837	...	12,062	980	27,069	18,489	16,354	24,084	7,925	113,900
Raised, bridged, and unmetalled roads	...	...	...	...	...	...	28,654	...	3,725	32,774	7,111	...	10,820	...	13,565	96,619
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	1,404	159	...	...	...	...	2,371	3,934
Village roads	...	...	...	...	...	...	...	...	7,325	41	...	...	...	...	...	7,366
Boat-bridges and ferries	...	...	...	...	...	...	213	...	...	161	...	3,362	25	...	...	3,761
Accommodation for travellers	...	...	...	...	...	...	938	...	...	1,414	121	2,060	3,517	...	160	8,219
Deduct—Contributions	...	...	...	...	...	...	36,642	...	24,516	35,629	34,301	23,911	30,716	24,084	24,030	233,729
	...	...	...	...	...	...	4,962	...	...	791	1,352	72	...	...	397	7,574
	...	...	...	...	...	...	31,680	...	24,516	34,738	32,949	23,839	30,716	24,084	23,633	226,155
Repairs.																
Metalled and bridged roads	...	...	...	...	...	...	22,503	...	46,071	8,019	44,606	75,781	50,465	11,488	59,603	318,436
Raised, bridged, and unmetalled roads	...	...	...	...	...	...	16,895	...	9,179	22,196	6,664	6	19,535	...	18,548	93,023
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	954	820	...	6	...	...	4,431	6,211
Village roads	...	...	...	...	...	...	...	...	79	...	...	...	...	...	122	201
Boat-bridges and ferries	...	...	...	...	...	...	1,157	...	...	3,179	...	8,408	11,097	...	...	23,831
Accommodation for travellers	...	...	...	...	...	...	153	...	...	2,574	42	3,057	5,000	...	970	1,795
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	72	72
Deduct—Contributions	...	...	...	...	...	...	40,703	...	56,283	36,788	51,212	87,238	86,087	11,488	83,746	453,679
	...	...	...	...	...	...	106	...	...	50	52	1,063	...	...	16	1,895
	...	...	...	...	...	...	40,802	...	56,283	36,738	51,160	85,595	86,087	11,488	83,730	451,683
MISCELLANEOUS PUBLIC IMPROVEMENTS.																
New Works.																
Improvements to towns	...	...	...	...	...	...	10	...	5	...	...	3,873	17	290	...	4,195
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	2,584	...	639	3,223
Water-supply	...	...	...	...	...	...	37,479	...	...	1,083	232	34,642	34,449	27	110	107,923
Sewerage and drainage	...	...	...	...	...	...	976	...	...	8	...	7,990	11,831	...	1,191	21,996
Harbours	...	...	...	...	...	...	...	...	200	...	310	...	...	...	146	656
Light-houses	...	...	...	...	...	...	...	...	126	...	595	...	...	...	...	721
Coal exploration	...	...	...	...	...	...	94	...	...	...	...	...	...	...	...	94
Miscellaneous	...	...	...	...	...	...	820	...	936	2,994	—117	4,778	19	...	833	10,223
Deduct—Contributions	...	...	...	...	...	...	39,379	...	1,267	4,085	1,020	51,183	48,900	317	2,919	149,070
	...	...	...	...	...	...	37,814	...	...	727	1,894	11,516	40,075	16	...	92,641
	...	...	...	...	...	...	1,565	...	1,267	3,358	—874	39,867	8,225	302	2,919	56,429
Repairs.																
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	349	156	1,187	...	1,692
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	3,074	...	40	4,014
Water-supply	...	...	...	...	...	...	238	...	28	44	...	177	32	2	...	521
Sewerage and drainage	...	...	...	...	...	...	16	...	...	...	...	247	...	90	...	353
Harbours	...	...	...	...	...	...	...	...	129	...	1,828	...	...	...	322	2,279
Light-houses	...	...	...	...	...	...	...	...	678	...	5	...	...	...	108	789
Miscellaneous	...	...	...	...	...	...	1,016	...	19	...	4,070	...	...	35	2,880	8,020
Deduct—Contributions	...	...	...	...	...	...	1,270	...	854	44	5,903	773	4,162	1,314	3,348	17,668
	...	...	...	...	...	...	1,250	...	...	...	5	69	...	...	...	1,324
	...	...	...	...	...	...	20	...	854	44	5,898	704	4,162	1,314	8,318	16,314
Total Works and Repairs	...	...	...	...	...	...	136,007	...	201,040	96,468	205,117	254,627	236,542	156,171	246,875	1,532,947
Establishment	...	...	...	...	...	...	33,534	...	44,894	32,267	71,990	74,746	71,142	60,822	92,719	479,114
Tools and Plant	...	...	...	...	...	...	4,902	...	5,144	1,882	2,697	3,609	4,490	14,194	4,817	41,798
Suspense	...	...	...	...	...	...	87	...	21,755	—496	—7,411	—9,460	—4,957	—5,878	3,556	—2,804
Total Public Works Officers—carried over	...	...	...	...	...	...	174,620	...	372,833	130,101	272,393	323,422	307,317	215,309	347,997	2,043,592

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
								Upper.	Lower.							
OFFICERS OF OTHER DEPARTMENTS.																
	Rx.	Rx.	Rx.	Rx.	Ex.	Rx.	Rx.	Rx.	Ex.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Public Works Officers, brought forward	...	...	...	...	...	...	174,620	...	272,833	130,101	272,393	323,422	307,217	215,309	347,997	2,043,592
PROVINCIAL—contd.																
CIVIL BUILDINGS.																
New Works.																
Circuit-houses not being Commissioner's Courts	...	...	...	...	...	...	...	...	...	...	583	...	...	...	...	583
Minor Departments	...	...	...	...	...	...	...	...	...	...	8	57	...	...	...	65
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	873	...	...	7,239	873
Police	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	8
Educational	...	...	...	...	...	...	...	...	...	...	...	466	...	...	...	466
Miscellaneous	...	...	...	...	...	...	...	...	...	...	591	1,404	...	7,239	...	9,234
Repairs.																
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	478	...	...	439	478
Law and Justice	...	...	...	...	...	...	...	...	...	...	591	...	...	...	...	591
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	1,521	...	...	...	1,521
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	...	...	...	...	...	...	...	...	785	3,184	...	...	...	3,969
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,376	5,183	...	439	...	6,963
COMMUNICATIONS.																
New Works.																
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,113	1,113
Unmetalled roads	...	...	...	...	...	...	...	...	...	...	...	23	...	...	...	23
District roads	...	...	...	...	...	...	...	...	...	...	...	127	...	...	...	127
Bridges and culverts	...	...	...	...	...	...	...	...	...	...	...	...	...	257	...	257
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	49	...	...	...	49
Accommodation for travellers	...	...	...	...	...	...	...	...	...	1,991	594	112	...	...	...	2,697
Miscellaneous	...	...	...	...	...	...	...	...	...	1,991	594	311	...	1,370	...	4,206
Repairs.																
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	...	1,811	...	...	2,901	...	4,715
Unmetalled roads	...	...	...	...	...	...	...	...	...	...	...	976	...	...	...	976
District roads, unmetalled and unraised	...	...	...	...	...	...	...	...	...	...	...	349	...	...	...	349
Village roads	...	...	...	...	...	...	...	...	...	...	...	1,041	...	...	...	1,041
Bridges and culverts	...	...	...	...	...	...	...	...	...	...	530	...	...	44	...	574
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	132	...	...	...	132
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	2,033	142	...	...	...	2,175
Miscellaneous	...	...	...	...	...	...	...	...	...	...	4,374	2,640	...	2,948	...	9,962
MISCELLANEOUS PUBLIC IMPROVEMENTS.																
New Works.																
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	107	...	22,349	1,219	23,675
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	4,058	...	4,058
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	5,524	3,645	...	...	...	9,169
Miscellaneous	...	...	...	...	...	...	...	...	...	...	5,524	3,752	...	26,407	1,219	36,902
Repairs.																
Improvements to towns	...	...	...	...	...	...	...	...	...	...	900	40	...	47	...	987
Water-supply	...	...	...	...	...	...	...	...	...	...	...	882	...	35	1,662	2,579
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	418	...	...	...	...	418
Miscellaneous	...	...	...	...	...	...	...	...	...	...	6,757	...	...	...	...	6,757
TOTAL WORKS AND REPAIRS																
Establishment	...	...	...	...	...	...	36	...	...	85	4,271	4,639	1,793	...	...	10,829
Tools and Plant	...	...	...	...	...	...	...	...	...	...	72	290	...	...	...	371
Miscellaneous	...	...	...	...	...	...	223	...	23,625	...	...	2,974	1,483	...	855	29,162
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	...	...	261	...	23,625	2,076	18,120	28,881	3,281	38,485	3,736	118,465
TOTAL PROVINCIAL	...	...	...	...	...	...	174,881	...	296,459	132,177	300,513	362,803	310,498	253,794	351,733	2,162,387

20. In Upper Burma the large outlay of Rx. 261,454 is due to the opening out of the Province generally and to some extent to the commencement of new roads undertaken in the interests of labourers seeking relief on account of scarcity. The other provinces showing heavy outlay are Baluchistan and Assam. The principal works on which outlay was incurred were—

In Rajputana—

Road—Bhim-Barakhan Sojat.

In Coorg—

Road from Veerajapett to Periyapatam, Bangalore-Mangalore road.

Bridge across the causeway at Siddapur, Bangalore-Mangalore road.

In Baluchistan—

Buildings—New block of Public Offices, Quetta.

Revenue Commissioner's Office, Quetta.

New Post Office, Quetta.

New Residency, Quetta.

Purchase of North-Western Railway building No. 8 at Shelabagh.

Zhob Levy Corps buildings, Fort Sandeman.

Levy Posts, Zhob Division.

Tehsil and Thannah at Musakhel.

Roads—Hindu Bagh-Fort Sandeman.

Mir Ali-Khel-Khajuri Kach Section of the Murga Gomal Road.

Survey of Chor Khel Dhana Road.

Miscellaneous Public Improvements—Fort Sandeman Water-supply.

In Upper Burma—

Buildings—Jails at Katha, Bhamo, Minbu, Kindat, and Yamethin.

Roads—Myingyan-Fort Stedman, Yeu to Kinu Railway Station, Ye-u-Chindwin, Thabeitkyin-Mogok.

In Lower Burma—

Light-house at Oyster Island.

In Assam—

Hill Cart Road from Nichugard to Manipur.

In Punjab—

Roads—Dera Ghazi Khan-Loralai.

North-West Frontier Road (Dera Ismail Khan to Khusalgarh).

The outlay incurred to the end of 1892-93 on the construction of the North-West Frontier Road from Dera Ismail Khan to Khusalgarh is as follows:—

	Estimate.	Outlay.	Excess.
	Rx.	Rx.	Rx.
Works	316,795	312,028	...
Establishment	65,897	67,659	1,762
Tools and Plant	12,600	9,250	...
TOTAL	395,292	388,937	...

In addition to this there has been an outlay of Rx. 3,684 on this work against an estimate of Rx. 2,595 which has been debited to 44—Military Works.

The largest outlay on repairs of buildings is in Bengal and is due to the residences of the Viceroy and the location of the Opium and other Imperial Departments.

Nearly half of the total outlay on the upkeep of roads has been incurred in Upper Burma: Central India, Coorg, Baluchistan, and Rajputana absorb most of the remainder.

21. The Provincial outlay was incurred in the under-noted Provinces upon the objects specified below:—

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Pro- vinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
								Upper.	Lower.							
OFFICERS OF THE PUBLIC WORKS DEPARTMENT.																
CIVIL BUILDINGS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works.																
Forest	...	...	...	...	...	...	621	...	...	143	...	...	...	140	687	1,591
Customs	...	...	...	...	...	...	...	...	209	...	36	...	...	...	275	520
Treasury and Currency	...	...	...	...	...	...	12	...	...	...	...	...	700	996	...	1,708
Postal	...	...	...	...	...	...	...	...	341	...	...	...	...	...	...	341
Telegraph	...	...	...	...	...	...	...	...	789	...	...	...	...	...	...	789
Excise	...	...	...	...	...	...	389	...	...	...	2,580	1,374	1,178	349	1,313	7,183
Residences for Local Governments, etc.	...	...	...	...	...	...	261	...	6,502	160	1,427	2,634	2,178	2,831	6,111	22,004
Secretariat Offices	...	...	...	...	...	...	104	...	154	52	586	5,433	960	492	29	7,810
Circuit houses not being Commis- sioner's Courts.	...	...	...	...	...	...	517	...	...	...	...	...	...	...	...	517
Land Revenue	...	...	...	...	...	...	2,132	...	...	...	28,280	16,729	10,459	23,342	13,633	94,595
Board of Revenue	...	...	...	...	...	...	...	...	...	...	9	425	111	166	...	701
Political Agencies	...	...	...	...	...	...	...	...	...	...	...	...	...	469	1,072	1,541
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	66	...	...	...	...	66
Minor Departments	...	...	...	...	...	...	10	...	...	201	111	1,644	5,799	196	141	8,102
Law and Justice	...	...	...	...	...	...	18,517	...	14,353	5,618	5,800	12,246	5,958	23,159	3,127	68,438
Ecclesiastical	...	...	...	...	...	...	69	...	235	497	3,079	813	2,264	956	682	8,495
Jails	...	...	...	...	...	...	19,288	...	41,013	1,917	9,408	12,628	20,908	6,311	35,539	147,012
Police	...	...	...	...	...	...	9,878	...	20,826	745	2,470	7,573	9,791	6,037	11,719	69,039
Educational	...	...	...	...	...	...	813	...	144	2,234	22,165	1,492	20,146	17,602	9,936	74,532
Medical	...	...	...	...	...	...	1,471	...	612	647	10,448	15,444	9,007	6,374	24,263	68,265
Registration	...	...	...	...	...	...	...	...	...	10	138	...	...	4,792	89	5,029
Printing	...	...	...	...	...	...	274	...	...	137	...	150	253	472	287	1,573
Public Works	...	...	...	...	...	...	1,426	...	681	512	282	3,621	3,215	5,105	118	14,860
Miscellaneous	...	...	...	...	...	...	1,201	...	19,777	3,093	5,268	846	1,581	669	1,800	34,135
Deduct—Contributions	...	...	...	...	...	...	56,983	...	105,536	15,866	91,913	82,952	94,508	100,348	110,741	658,847
Repairs.	...	...	...	...	...	...	1,830	...	...	796	3,815	6,312	11,006	145	12,941	36,805
	...	...	...	...	...	...	55,153	...	105,536	15,110	88,098	76,640	83,502	100,203	97,800	622,042
Forest	...	...	...	...	...	...	41	...	...	...	...	...	...	...	266	307
Customs	...	...	...	...	...	...	...	...	350	...	498	...	...	...	436	1,273
Treasury and Currency	...	...	...	...	...	...	10	...	...	...	...	...	57	330	...	397
Postal	...	...	...	...	...	...	...	...	322	...	...	...	...	...	...	322
Telegraph	...	...	...	...	...	...	...	...	667	...	...	...	...	...	...	667
Excise	...	...	...	...	...	...	1	...	...	...	...	757	346	226	105	1,435
Residences for Local Governments	...	...	...	...	...	...	340	...	896	266	2,444	1,121	1,288	3,424	2,493	12,263
Secretariat Offices	...	...	...	...	...	...	54	...	227	141	2,153	219	625	165	254	3,638
Circuit houses not being Commis- sioner's Courts.	...	...	...	...	...	...	263	...	...	...	...	...	...	...	...	263
Land Revenue	...	...	...	...	...	...	589	...	...	...	2,157	8,958	3,661	2,282	8,025	25,673
Board of Revenue	...	...	...	...	...	...	...	...	...	...	394	161	129	273	...	957
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	965	...	...	...	...	965
Political Agencies	...	...	...	...	...	...	...	...	47	34	...	...	161	...	744	986
Minor Departments	...	...	...	...	...	...	24	...	...	35	558	595	2,306	474	1,708	5,700
Law and Justice	...	...	...	...	...	...	1,066	...	2,277	1,828	4,266	1,985	1,000	633	2,739	15,803
Ecclesiastical	...	...	...	...	...	...	367	...	884	412	825	1,059	1,874	1,780	3,127	10,328
Jails	...	...	...	...	...	...	1,057	...	1,275	685	3,977	1,771	5,348	2,053	2,022	18,088
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	17
Police	...	...	...	...	...	...	1,942	...	614	344	1,457	7,794	4,970	1,056	4,665	22,842
Educational	...	...	...	...	...	...	93	...	395	504	2,238	1,805	721	841	2,887	9,484
Medical	...	...	...	...	...	...	186	...	181	56	2,531	976	782	920	3,870	9,603
Registration	...	...	...	...	...	...	...	...	...	...	77	9	1	34	7	128
Printing	...	...	...	...	...	...	3	...	...	15	...	151	55	20	170	414
Public Works	...	...	...	...	...	...	975	...	845	1,139	2,416	637	1,091	3,465	1,189	11,787
Experimental Farm	...	...	...	...	...	...	...	...	...	...	...	188	...	...	...	184
Miscellaneous	...	...	...	...	...	...	9	...	2,614	1,121	969	471	336	804	1,033	8,387
Deduct—Contributions	...	...	...	...	...	...	7,030	...	12,584	6,480	27,945	28,663	24,760	19,780	35,756	161,975
	...	...	...	...	...	...	33	...	...	...	59	471	910	...	311	1,784
Carried over	...	...	...	...	...	...	6,957	...	12,584	6,480	27,866	28,182	23,850	18,780	35,446	160,194
	...	...	...	...	...	...	62,140	...	118,120	21,590	115,984	104,822	107,362	118,963	133,345	793,336

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Klonnan.	Bagdad.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Pro- vinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Ex.	Lower.	Ex.	Ex.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Public Works Officers brought forward	16,193	29,983	24,145	18,372	...	2,631	3,946	...	...	81,028	2,110	261,454	3,454	77,474	27,860	13,743	32,578	3,706	26,227	624,904
CIVIL BUILDINGS.																				
Works.																				
Postal	...	...	...	...	...	...	...	...	...	70	...	...	...	...	...	...	...	...	...	70
Residencies and Agencies	...	...	...	...	...	...	...	9,685	...	2	...	...	...	...	...	...	...	...	...	9,687
Land Revenue	...	...	...	...	...	...	...	...	...	1,078	...	...	...	...	...	...	...	...	...	1,078
Educational	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Law and Justice	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1
Police	...	...	...	...	...	...	...	...	...	113	...	...	...	...	...	...	...	...	...	113
Medical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Public Works	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	3
Miscellaneous	...	...	...	...	...	...	...	...	...	62	...	...	...	...	...	...	...	...	...	62
TOTAL	...	...	...	...	...	...	...	9,685	...	1,328	...	...	...	...	...	...	...	...	...	11,013
Repairs.																				
Excise and Customs	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	14
Residencies and Agencies	...	...	27	...	...	...	...	...	100	55	...	...	...	...	...	...	...	...	...	163
Land Revenue	...	...	...	...	...	...	...	...	...	129	...	...	...	...	...	...	...	...	...	129
Treasury and Currency	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	...	...	4
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Educational	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	25
Law and Justice	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	3
Police	...	...	...	...	...	...	...	...	...	84	...	...	...	...	...	...	...	...	...	84
Medical	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	14
Public Works	...	...	...	...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	9
Miscellaneous	...	...	...	...	...	...	...	...	...	318	...	...	...	...	...	...	...	...	...	318
TOTAL	...	...	27	...	...	...	...	...	100	655	...	...	...	...	...	...	...	...	...	782
COMMUNICATIONS.																				
Works.																				
Accommodation for travellers	...	...	...	...	...	...	...	...	...	200	...	...	...	...	...	...	...	...	...	200
Metalled and bridged roads	...	...	...	...	...	...	...	...	...	145	...	...	...	...	...	...	...	...	...	145
District roads	...	...	181	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	181
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	14	...	...	...	...	...	...	...	...	...	14
Miscellaneous	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1
TOTAL	...	...	181	...	...	...	...	...	...	360	...	...	...	...	...	...	...	...	...	541
Repairs.																				
Metalled and bridged roads	...	...	...	...	503	...	...	...	...	222	...	...	...	...	...	...	...	...	...	726
District roads	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	...	...	...	...	...	...	...	96	...	...	...	...	...	...	...	...	...	96
Miscellaneous	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	2
TOTAL	...	...	...	...	503	...	...	...	...	321	...	...	...	...	...	...	...	...	...	624
MISCELLANEOUS PUBLIC IMPROVEMENTS.																				
Works.																				
Sewerage and drainage	...	...	...	...	...	...	...	...	...	35	...	...	...	...	...	...	...	...	...	35
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	246
Miscellaneous	...	240	...	...	...	...	...	...	...	41	...	...	...	...	...	...	...	...	...	281
TOTAL	...	240	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs.																				
Water-supply	...	428	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	428
Sewerage and drainage	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	6
TOTAL	...	428	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	434
Total Works and Repairs.	...	849	27	...	503	...	...	9,685	100	2,711	...	...	...	...	...	...	...	...	...	13,876
Establishment	...	377	...	...	...	...	...	...	...	354	...	...	...	...	...	...	...	...	...	731
Miscellaneous	...	...	...	...	...	...	...	...	...	212	...	...	...	...	...	...	...	...	...	212
TOTAL OFFICERS OF OTHER DEPARTMENTS.	...	1,226	27	...	503	...	...	9,685	100	3,277	...	...	...	...	...	...	...	...	...	14,818
TOTAL IMPERIAL.	16,193	31,209	24,172	18,372	503	2,631	3,946	9,685	100	84,305	2,110	261,454	3,454	77,474	27,860	13,743	32,578	3,706	26,227	639,722

17. Of the total outlay under Public Works Officers—

	Against in	
	1891-92.	1890-91.
26 per cent. was expended on new Buildings	28 per cent.	29 per cent.
17 " " " " " Roads	18 " "	17 " "
3 " " " " " Works of Miscellaneous Public Improvements	5 " "	2 " "
7 " " " " " was spent in repairs of Buildings	8 " "	8 " "
23 " " " " " Roads	20 " "	22 " "
1 " " " " " Works of Miscellaneous Public Improvements	1 " "	1 " "
Establishment absorbed 21 per cent. of the total outlay and Tools and Plant 2 per cent.	18 " "	20 " "
	1 " "	1 " "
Similarly, of the total outlay under officers of other Departments:—		
5 per cent. was expended on new Buildings	3 " "	3 " "
18 " " " " " Roads	13 " "	19 " "
7 " " " " " Works of Miscellaneous Public Improvements	7 " "	5 " "
3 " " " " " on repairs to Buildings	2 " "	2 " "
45 " " " " " Roads	47 " "	48 " "
4 " " " " " Works of Miscellaneous Public Improvements	3 " "	3 " "
14 " " of the total outlay was recorded under Establishment	13 " "	14 " "
3 " " under Miscellaneous, and	6 " "	6 " "
1 " " of the outlay on Tools and Plant	1 " "	1 " "

18. The outlay under the different heads of service vary considerably in the several Provinces. More than one-fourth, or 26 per cent., of the total outlay by Public Works Officers has been spent on new buildings against 17 per cent. on new roads. The Provinces in which the percentage of new civil buildings is high are Madras, Baluchistan, Upper and Lower Burma. The expenditure by the Military Works Department is almost solely upon churches in cantonments, and in Hyderabad Imperial Civil Works consist of buildings only.

The largest expenditure on new roads has taken place in Assam, North-Western Provinces and Oudh, Upper and Lower Burma, Punjab and the Central Provinces.

It is noticeable that in Bengal and Madras a comparatively small proportion of the outlay on the construction and maintenance of roads is incurred through the agency of Public Works Officers, the bulk of the expenditure under these heads being accounted for by Civil Officers. Central India maintains a high percentage for establishment; the percentage is lowest in Rajputana, and is due to additional outlay upon works undertaken for famine relief.

The major portion of the outlay by Civil Officers was upon maintenance of roads and was incurred in Madras, Bengal, North-Western Provinces and Oudh, and Bombay, and it will be observed that repairs to roads have taken up 45 per cent. of the total outlay. Of the remainder 18 per cent. was expended on new roads.

19. The Imperial outlay was incurred in the under-noted Provinces upon the objects detailed:—

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Fort Blair.	Baluchistan.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
OFFICERS OF THE PUBLIC WORKS DEPARTMENT.																		
IMPERIAL.																		
CIVIL BUILDINGS.																		
New Works.																		
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...	1,231	...	...	...	1,231
Excise and Customs	...	...	...	47	...	...	...	...	...	...	...	...	...	...	...	...	421	498
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,584	5,584
Opium	...	...	...	...	...	...	...	...	...	...	...	...	130	3,320	...	...	70	3,520
Mint	...	...	...	...	...	...	...	...	...	...	...	...	944	...	...	...	336	1,380
Postal	10	158	175	37	...	136	...	2,605	355	1,170	...	205	1,164	1,124	693	634	618	9,284
Telegraph	...	210	13	...	...	...	...	64	1,094	1,974	...	1,350	1,257	62	1,309	924	356	8,253
Viceroyal Residences and Secretariat Offices of the Government of India	...	...	...	...	...	...	...	...	...	...	...	...	4,656	...	5,812	...	...	10,468
Treasury and Currency	...	...	...	19	...	...	...	55	...	...	...	...	290	...	...	...	13	377
Residences for Local Governments, Chief Commissioners, etc.	5	1,245	264	1	...	1,391	...	18,765	...	56	...	...	3,677	239	...	...	452	26,085
Land Revenue	...	405	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	405
Surveyor General's Office	...	...	...	...	...	...	...	...	...	...	...	...	276	...	...	...	...	276
Minor Departments	...	605	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	605
Educational	...	6	...	243	...	...	...	...	...	...	...	...	...	...	...	...	33	282
Law and Justice	...	...	19	89	...	...	...	2,028	...	11,531	...	...	...	...	...	...	...	13,667
Ecclesiastical	10,215	47	168	...	...	205	...	84	...	810	...	...	...	...	...	...	...	11,529
Jails	...	1,392	767	198	...	...	1,250	11	...	15,368	...	...	...	...	...	...	90	19,076
Police	...	92	...	348	...	...	...	3,778	...	36,122	...	...	...	...	...	...	2,621	41,961
Medical	...	...	86	...	...	...	...	167	...	3,772	...	...	...	...	...	...	194	4,619
Printing	...	...	...	...	...	...	...	...	...	...	...	...	51	...	...	...	...	51
Public Works	...	239	21	...	...	...	...	672	...	...	...	...	...	...	...	...	...	932
Miscellaneous	845	...	854	103	...	...	...	1,201	...	24,253	...	...	...	...	1,109	...	142	28,472
	11,075	3,979	2,367	1,090	...	1,732	1,250	29,420	1,449	91,056	...	1,555	12,445	5,976	8,983	1,558	11,490	188,425
Deduct—Contributions	321	1,400	503	...	...	...	...	...	...	...	...	...	...	...	...	...	516	2,740
	10,754	2,579	1,864	1,090	...	1,732	1,250	29,420	1,449	91,056	...	1,555	12,445	5,976	8,983	1,558	10,974	185,685
Repairs.																		
Forest	...	...	...	46	...	...	...	15	...	...	...	...	...	51	...	...	...	112
Excise and Customs	...	...	...	8	...	...	...	...	...	...	...	...	...	60	...	...	208	276
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	761	...	...	3,634	4,395
Opium	...	...	46	...	...	...	...	...	...	...	...	...	1,465	2,652	...	...	7	4,470
Mint	...	...	...	...	...	...	...	...	...	...	...	...	634	...	...	...	450	1,084
Postal	45	73	118	20	...	237	...	92	179	317	...	331	1,293	1,485	1,510	1,006	1,271	7,977
Telegraph	48	122	72	8	...	26	...	116	68	118	...	323	922	478	886	412	1,569	5,088
Viceroyal Residences, etc.	...	...	10	...	...	...	...	...	...	...	...	...	6,644	194	5,412	...	...	12,260
Residences for Local Governments, Chief Commissioners, etc.	27	762	551	216	...	840	...	2,540	...	530	...	...	26	83	...	...	412	5,937
Land Revenue	...	12	26	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38
Treasury and Currency	...	...	...	97	...	...	...	40	...	...	...	...	127	6	...	...	84	354
Surveyor General's Office	...	...	...	...	...	...	...	...	...	...	...	...	45	...	...	...	...	45
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	24	126	...	...	...	150
Educational	...	281	...	81	...	...	...	...	...	...	...	...	...	...	...	...	12	377
Law and Justice	27	127	20	...	...	...	...	815	...	1,485	...	...	...	...	...	...	23	2,497
Ecclesiastical	5,134	183	98	3	...	16	...	27	...	371	...	...	...	...	...	...	...	5,832
Jails	...	132	171	17	...	...	1,408	113	...	699	...	...	...	...	...	...	66	2,606
Police	...	169	21	60	...	...	...	1,655	...	4,511	...	...	...	...	...	...	362	6,798
Medical	...	...	62	20	...	...	...	434	...	187	...	...	...	...	...	...	27	720
Printing	...	...	...	...	...	...	...	...	...	...	...	...	25	...	...	...	...	25
Public Works	...	269	131	114	...	...	...	1,005	...	...	...	...	...	...	...	...	...	1,518
Miscellaneous	479	6	844	87	...	...	...	1,922	...	2,004	...	...	202	...	640	...	214	6,407
	5,760	2,159	2,160	777	...	1,119	1,408	8,774	237	10,222	...	678	12,144	5,065	8,457	1,418	8,339	68,717
Deduct—Contributions	385	...	848	2	...	...	...	...	...	...	...	...	644	...	...	...	...	1,679
	5,375	2,159	1,312	775	...	1,119	1,408	8,774	237	10,222	...	678	11,500	5,065	8,457	1,418	8,339	66,538
Carried over	16,129	4,738	3,176	1,865	...	2,851	2,658	38,194	1,686	104,278	...	2,233	23,945	11,041	17,440	2,976	19,313	252,521

13. Omitting the outlay from Excluded Local Funds and Contributions, in regard to which the Public Works Department is merely the executive agency employed to carry out the work, the outlay in India on "Civil Works" during 1892-93 compares as follows with that incurred during the four preceding years:—

HEADS OF SERVICE.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.
PUBLIC WORKS OFFICERS.					
Civil Buildings	944,790	980,556	1,173,631	1,279,205	1,034,082
Communications	1,399,481	1,245,756	1,277,781	1,397,404	1,278,582
Miscellaneous Public Improve- ments	79,564	139,242	74,063	216,371	129,853
Tools and Plant	35,057	30,013	40,030	48,321	57,972
Suspense (Stock, etc.)	-18,364	-44,538	4,950	33,551	-10,522
Profit and loss	57	29	33	184	...
Total, exclusive of Establish- ment	2,440,585	2,351,058	2,570,488	2,975,036	2,539,967
Establishment	637,410	634,025	655,763	649,302	684,941
TOTAL PUBLIC WORKS OFFICERS	3,077,995	2,985,083	3,226,251	3,624,338	3,224,908
OFFICERS OF OTHER DEPARTMENTS.					
Civil Buildings	...	...	57,850	66,940	103,008
Communications	...	...	789,175	807,376	813,596
Miscellaneous Public Improve- ments	...	...	86,167	132,981	144,197
Tools and Plant	...	...	9,758	9,637	9,140
Miscellaneous	...	...	77,993	69,377	44,469
Total, exclusive of Establishment	...	...	1,020,943	1,086,311	1,114,410
Establishment	...	...	163,983	166,441	177,354
TOTAL OFFICERS OF OTHER DE- PARTMENTS	*984,286	*1,146,525	1,184,926	1,252,752	1,291,764
GRAND TOTAL	4,062,281	4,131,608	4,411,177	4,877,090	4,516,672

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

14. The preceding table shows that during the year under review there has been a considerable decrease in the outlay by Public Works agency on Buildings and some decrease in the outlay upon Communications.

15. The expenditure on Establishment bears the following ratio to the total outlay by Public Works Officers exclusive of Establishment:—

1888-89	26.12 per cent.
1889-90	26.97 "
1890-91	25.51 "
1891-92	21.83 "
1892-93	26.96 "

The large increase in 1892-93 will be observed.

The provinces showing unfavourable results are:—

PROVINCES.	Percentage in 1892-93.
	Rx.
Central India	63.83
Bengal	34.19
Hyderabad	30.18
Madras	29.75
North-Western Provinces and Oudh	28.83
Bombay	28.50

16. The following table shows the percentages of the total money expended in each Province under the different departmental and service heads:—

I.—BY PUBLIC WORKS OFFICERS.

Omitting Excluded Local and Contributions.

PROVINCES.	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Estab- lishment.	Tools and Plant.	Sus- pense.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.				
Military Works Department	69	31	...	...	...	...	25	...	—25	100
Rajputana	9	6	42	25	...	...	16	2	...	100
Central India	8	6	3	42	...	...	37	4	...	100
Coorg	5	4	19	46	3	...	18	3	2	100
Hyderabad	66	43	...	...	...	...	23	1	—33	100
Port Blair	25	50	...	...	...	...	25	...	...	100
Baluchistan	26	11	15	10	5	...	22	1	...	100
Central Provinces	30	4	22	23	1	...	18	2	...	100
Burma, Upper	36	4	23	12	2	...	21	2	...	100
Do., Lower	34	4	12	21	3	...	17	2	7	100
Assam	7	2	46	22	3	...	19	1	...	190
Bengal	33	13	11	17	...	2	26	1	—3	100
N.-W. Provinces and Oudh	18	8	15	30	8	...	22	1	—2	100
Punjab	23	10	10	30	5	2	20	1	—1	100
Madras	43	8	12	9	...	...	23	7	—2	100
Bombay	24	9	12	23	2	1	22	1	1	100
Percentage of all Provinces	26	7	17	23	3	1	21	2	...	100

II.—BY OFFICERS OF OTHER DEPARTMENTS.

PROVINCES.	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Estab- lishment.	Tools and Plant.	Sus- pense.	Mis- cella- neous.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Khorasan	100	...	...	...	...	...	...	...	...	...	100
Bagdad	...	100	...	...	...	...	...	...	...	...	100
Baluchistan	40	20	11	10	1	...	11	7	...	...	100
Mysore	...	...	...	100	...	...	...	...	...	...	100
Rajputana	1	6	12	2	17	37	25	...	...	...	100
Central India	20	48	2	20	...	...	10	...	...	...	100
Coorg	...	...	...	...	...	...	100	...	...	...	100
Central Provinces	1	1	4	62	3	6	21	...	...	2	100
Burma, Upper	6	...	29	13	39	8	4	...	...	1	100
Do., Lower	...	...	9	11	4	3	3	...	...	70	100
Assam	...	...	95	...	...	...	4	...	...	1	100
Bengal	4	4	26	47	3	1	14	1	...	...	100
N.-W. Provinces and Oudh	6	13	6	38	5	9	19	...	...	4	100
Punjab	...	...	...	...	...	...	18	...	...	82	100
Madras	4	2	15	54	8	3	13	1	...	...	100
Bombay	4	...	11	32	20	11	15	1	...	2	100
Percentage of all Provinces	5	3	18	45	7	4	14	1	...	3	100

12. The distribution of the outlay in India by Provinces is shown in the following table:—

PROVINCES.	SERVICES.									
	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Establishment.	Tools and Plant.	Suspense.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
PUBLIC WORKS OFFICERS.										
MILITARY DEPARTMENT. WORKS } Imperial.	10,754	5,375	...	...	...	...	3,680	240	-3,856	16,193
	10,754	5,375	...	...	...	...	3,680	240	-3,856	16,193
RAJPUTANA } Imperial.	2,579	2,159	12,856	6,840	...	...	4,819	730	...	29,983
	...	5	184	752	...	...	94	14	...	1,049
	2,579	2,164	13,040	7,592	...	...	4,913	744	...	31,032
CENTRAL INDIA . Imperial.	1,864	1,312	844	9,916	...	...	9,407	965	-163	24,145
	1,864	1,312	844	9,916	...	...	9,407	965	-163	24,145
COORG . } Imperial.	1,090	775	2,726	8,846	481	45	3,321	566	522	18,372
	...	...	1,111	1,134	165	72	620	37	...	3,139
	1,090	775	3,837	9,980	646	117	3,941	603	522	21,511
HYDERABAD . Imperial.	1,732	1,119	...	...	...	...	610	40	-870	2,631
	1,732	1,119	...	...	...	...	610	40	-870	2,631
PORT BLAIR . Imperial.	1,250	1,408	...	...	...	...	1,288	...	...	3,946
	1,250	1,408	...	...	...	...	1,288	...	...	3,946
BALUCHISTAN AGENCY.—Imperial.	29,420	8,774	12,227	8,384	3,500	9	18,384	1,279	-949	81,028
	29,420	8,774	12,227	8,384	3,500	9	18,384	1,279	-949	81,028
CENTRAL PROVINCES } Imperial.	1,449	237	...	...	10	...	388	26	...	2,110
	55,153	6,987	31,680	40,602	1,565	20	33,534	4,992	87	174,620
	374	...	9,160	3,371	21	...	...	...	...	12,926
	56,976	7,224	40,840	43,973	1,596	20	33,922	5,018	87	189,656
UPPER BURMA . } Imperial.	94,056	10,222	61,407	31,875	3,432	615	56,235	4,887	-775	261,454
	850	...	248	170	2,543	...	1,182	57	...	5,050
	94,906	10,222	61,655	32,045	5,975	615	57,417	4,444	-775	266,504
LOWER BURMA . } Imperial.	...	...	15	1,718	926	...	552	34	209	3,454
	105,536	12,584	24,516	56,283	1,267	854	44,894	5,144	21,755	272,833
	1,148	93	15,506	7,039	6,631	1,577	7,255	473	...	39,722
	106,684	12,677	40,037	65,040	8,824	2,431	52,701	5,651	21,964	316,009
ASSAM . } Imperial.	1,555	678	58,759	1,252	...	...	14,315	934	-19	77,474
	15,110	6,480	34,738	36,738	3,358	44	32,267	1,862	-496	130,101
	107	224	29,768	21,717	3,469	1,454	4,585	...	...	61,324
	16,772	7,382	123,265	59,707	6,827	1,498	51,167	2,796	-515	268,899
BENGAL . } Imperial.	12,445	11,500	...	...	262	...	4,518	263	-1,128	27,860
	88,098	27,886	32,949	51,160	-874	5,898	71,990	2,697	-7,411	272,393
	294	...	...	...	...	...	1	...	...	295
	100,837	39,386	32,949	51,160	-612	5,898	76,509	2,960	-8,539	300,548
NORTH-WESTERN PROVINCES AND OUDH. } Imperial.	5,976	5,065	...	...	...	...	2,586	166	...	13,743
	76,640	23,182	23,839	85,595	39,667	704	74,746	3,509	-9,460	323,422
	10,171	5,546	54,905	71,207	80	1,675	39,540	1,702	...	184,826
	92,787	38,793	78,744	156,802	39,747	2,379	116,822	5,377	-9,460	521,991
PUNJAB . } Imperial.	8,983	8,457	1,533	...	9,367	...	4,676	253	-691	32,578
	83,502	23,850	30,716	86,087	8,225	4,162	71,142	4,490	-4,957	307,217
	10,218	9,367	12,649	42,257	8,028	5,418	12,286	370	...	100,593
	8,273	2,975	219	1,187	27,128	24,084	1,616	97	...	65,579
	110,976	44,649	45,117	129,531	52,748	33,664	89,720	5,210	-5,648	505,967
Carried forward .	628,627	181,260	452,555	574,130	119,251	46,631	520,481	35,327	-8,202	2,550,060

PROVINCES.	SERVICES.									
	CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.		Establishment.	Tools and Plant.	Suspense.	TOTAL.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.				
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	628,627	181,260	452,555	574,130	119,251	46,631	520,481	35,327	-8,202	2,550,060
MADRAS . } Imperial.	1,558	1,418	...	...	...	...	685	45	...	3,706
	100,208	18,780	24,084	11,488	302	1,314	50,822	14,194	-5,878	215,809
	385	...	4,038	9,726	292	84	3,130	1,611	...	19,261
	395	282	...	...	1,573	385	606	39	...	3,280
	102,541	20,480	28,117	21,214	2,167	1,783	55,243	15,889	-5,878	241,556
BOMBAY . } Imperial.	10,974	8,339	872	190	237	614	4,781	270	...	26,227
	97,800	35,445	23,633	83,780	2,919	3,348	92,719	4,847	3,556	347,997
	10,528	307	38,418	57,129	5,604	469	13,990	1,775	2	128,222
	3,580	475	1,929	29,491	1,008	4,509	5,007	...	...	44,772
	122,882	44,566	64,852	144,322	38,251	5,439	115,949	7,399	3,558	547,218
	854,050	246,306	545,524	739,666	159,669	53,853	691,673	58,615	-10,522	3,388,834
	54,548	3,697	9,090	4,549	122,180	2,862	7,739	565	...	205,230
	908,598	250,003	554,614	744,215	281,849	56,715	699,412	59,180	-10,522	3,544,064
TOTAL PUBLIC WORKS OFFICERS										
OFFICERS OF OTHER DEPARTMENTS.										
KHORASAN . Imperial.	9,685	...	...	...	...	...	...	...	...	9,685
BAGDAD . ditto	...	100	...	...	...	...	...	...	...	100
BALUCHISTAN . Imperial.	1,328	655	360	321	41	6	354	212	...	3,277
MYSORE . Imperial.	...	...	...	503	...	...	...	...	...	503
RAJPUTANA . } Imperial.	...	...	181	...	240	428	377	...	...	1,226
	10	85	...	24	...	118	...	...	...	237
	10	85	181	24	240	546	377	...	...	1,463
CENTRAL INDIA . } Imperial.	...	27	...	...	...	...	...	...	...	27
	50	94	6	51	...	1	24	...	...	226
	50	121	6	51	...	1	24	...	...	253
	...	...	...	...	...	...	45	...	...	45
COORG . Local.	...	...	...	...	...	...	38	...	...	223
CENTRAL PROVINCES . } Provincial.	...	120	790	11,941	670	1,174	4,022	105	...	19,062
	142	120	790	11,941	670	1,174	4,060	105	...	321
	142	51	4,174	1,800	5,667	1,190	536	79	...	123
UPPER BURMA . Local.	833	...	...	...	...	...	...	...	...	23,625
LOWER BURMA . } Provincial.	...	...	...	...	...	...	...	...	...	23,625
	...	1	3,005	3,824	1,170	887	1,126	13	...	552
	...	1	3,005	3,824	1,170	887	1,126	13	...	10,578
	...	...	1,991	...	...	...	85	...	...	24,177
ASSAM . } Provincial.	...	...	25	...	...	...	...	...	...	29
	...	...	2,016	...	...	...	85	...	...	54
	...	...	...	...	...	...	...	...	...	29
BENGAL . } Provincial.	591	1,376	594	4,374	5,524	1,318	4,271	72	...	2,130
	18,286	12,133	124,951	218,828	10,798	3,178	63,315	3,357	...	18,120
	18,877	13,509	125,545	223,202	16,322	4,496	67,586	3,429	...	454,846
	1,404	5,183	311	2,640	3,752	7,679	4,639	299	...	472,966
NORTH-WESTERN PROVINCES AND OUDH. } Provincial.	3,707	6,318	4,369	29,794	350	245	10,743	1,398	...	2,974
	5,111	11,501	4,680	32,434	4,102	7,924	15,382	1,637	...	28,881
	...	...	...	...	...	...	1,796	...	...	561
PUNJAB . } Provincial.	...	...	...	...	...	...	896	...	...	57,485
	...	...	...	...	...	...	...	...	...	3,261
	...	...	...	...	...	...	...	...	...	11,182
MADRAS . } Provincial.	7,239	439	1,370	2,948	26,407	82	...	...	...	12,078
	13,430	7,260	71,448	260,207	10,699	15,555	62,121	2,875	...	15,359
	20,669	7,699	72,818	263,155	37,106	15,637	62,121	2,875	...	38,485
	...	...	...	...	1,219	1,662	...	...	...	899
BOMBAY . } Provincial.	6,407	6,054	15,743	47,023	28,779	15,358	22,966	942	...	443,994
	6,407	6,054	15,743	47,023	29,998	17,020	22,966	942	...	399
	63,112	39,896	229,318	584,278	95,316	48,881	177,354	9,352	...	482,479
TOTAL OFFICERS OF OTHER DEPARTMENTS	971,710	289,899	783,932	1,328,493	377,165	105,596	876,766	68,532	-10,522	855
GRAND TOTAL	971,710	289,899	783,932	1,328,493	377,165	105,596	876,766	68,532	-10,522	4,835,828

This represents unclassified expenditure by "Civil Officers."

The total expenditure of the year has been charged in the accounts in the following manner:—

	Rx.
New works	2,132,807
Repairs	1,723,988
Tools and Plant	68,319
Decrease in stores, etc.	—10,522
Miscellaneous (Contributions to Municipalities, etc.)	44,469
Establishment	876,767
Add—	4,335,828
In England	133,787
TOTAL	4,969,615

9. 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 and Contributions, Rx. 319,156, represents money expended mainly on works requiring professional skill, by the agency of the Public Works Department, for local bodies and institutions:—

SERVICE AND DEPARTMENTAL HEADS.	Imperial.	Provincial.	Incorporated Local.	Excluded Local, Local Loans and Contributions.	TOTAL.
INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.
PUBLIC WORKS OFFICERS.					
Civil Buildings—					
New works	185,635	622,042	33,781	67,090	908,598
Repairs	66,838	160,194	15,542	7,429	250,003
Communications—					
New works	252,523	782,236	49,323	74,519	1,158,601
Repairs	151,239	226,155	165,982	11,238	554,614
Repairs	69,021	451,683	214,502	9,009	744,215
Miscellaneous Public Improvements—					
New works	220,260	677,888	380,484	20,247	1,298,829
Repairs	18,215	56,429	26,833	180,372	281,849
Repairs	1,283	16,344	10,749	23,339	56,715
Repairs	19,498	72,773	37,582	208,711	338,564
TOTAL WORKS AND REPAIRS					
Establishment	492,281	1,532,847	467,389	303,477	2,795,994
Tools and Plant	130,145	472,114	82,682	14,472	699,413
Suspense	10,198	41,735	6,039	1,207	59,179
Suspense	—7,720	—2,804	2	...	—10,522
TOTAL PUBLIC WORKS OFFICERS	624,904	2,043,892	556,112	319,156	3,544,064
OFFICERS OF OTHER DEPARTMENTS.					
Civil Buildings—					
New works	11,013	9,234	42,865	...	63,112
Repairs	782	6,998	32,116	...	39,896
Communications—					
New works	11,795	16,232	74,981	...	103,008
Repairs	541	4,266	224,511	...	229,318
Repairs	824	9,962	573,492	...	584,273
Miscellaneous Public Improvements—					
New work	1,365	14,228	798,003	...	813,596
Repairs	281	36,902	58,133	...	95,316
Repairs	434	10,741	37,706	...	48,881
Repairs	715	47,643	95,839	...	144,197
TOTAL WORKS AND REPAIRS					
Establishment	13,875	78,103	968,823	...	1,060,801
Tools and Plant	731	10,829	165,794	...	177,354
Miscellaneous	212	29,162	15,095	...	44,469
TOTAL OFFICERS OF OTHER DEPARTMENTS	14,818	118,465	1,158,481	...	1,291,764
TOTAL INDIA	639,722	2,162,357	1,714,593	319,156	4,835,828
ENGLAND.					
Leave allowances of Public Works Officers					49,203
Royal Indian Civil Engineering College, etc.					34,329
TOTAL ENGLAND AT TWO SHILLINGS PER RUPEE					83,532
EXCHANGE					50,255
GRAND TOTAL					4,969,615

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

DETAILS.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
	£	£	£	£	£
Salaries of President, Professors, etc., and other charges of the Royal Indian Civil Engineering College, Coopers Hill	28,768	25,602	24,905	28,017	28,184
Salaries, etc., of passed students detained in England	4,671	4,357	4,380	4,334	4,537
Passage to India of Officers on appointment	2,780	1,576	704	761	761
Furlough pay and absentee allowances of Officers of the Public Works Department	59,076	66,109	43,785	48,639	49,203
Salaries, etc., of Indian Officers of the Public Works Department undergoing training in England	847	745	679	434	479
Remuneration for professional services	...	...	1,098	167	368
Exchange	44,783	44,160	24,686	35,763	50,255
TOTAL	140,875	142,549	100,237	118,115	133,787

11. The direct charge to the State under the head "Civil Works" on account of the Royal Indian Civil Engineering College at Coopers Hill was—

	Charge in sterling.	Income in sterling.	Net charge.
	£	£	£
In 1892-93	28,184	27,704	= 480
„ 1891-92	28,017	27,197	= 820
„ 1890-91	24,905	24,878	= 27
„ 1889-90	25,602	25,172	= 430
„ 1888-89	28,768	26,380	= 2,388

The largest sums were collected in the following provinces :—

PROVINCES.	Amount.
	Rx.
Assam	14,073
Bombay	15,413
Punjab	33,111
North-Western Provinces and Oudh	58,682
Bengal	59,226
Madras	88,934

In some provinces certain canal dues are credited under this head. The incidence of the revenue is—

Imperial	Nil.
Provincial	106,906
Local	187,068
TOTAL	293,974

EXPENDITURE.

7. The *Expenditure* recorded in the accounts for 1892-93 under the head "Civil Works" amounts to Rx. 4,969,615. Of this sum—

Rx. 3,544,064 was expended by Officers of the Public Works Department ;
 " 1,291,764 by Officers of other Departments ;

and " 4,835,828
 " 133,787 in England, including exchange ; but exclusive of Rx. 3,857, the value of stores supplied to India which are included in the outlay upon the " 4,969,615 works concerned ; in all.

8. The following table compares the actuals of the year (exclusive of outlay from Excluded Local Funds and Contributions) with the Budget and Revised Estimates :—

Funds.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
Imperial	842,000	804,600	773,509*
Provincial	2,198,500	2,191,500	2,162,357
Local	1,695,800	1,741,100	1,714,593
TOTAL	4,736,300	4,737,200	4,650,459

* Inclusive of Rx. 778 spent by the Public Works Department, Bombay, for the Indo-European Telegraph Department.

Imperial outlay, Rx. 773,509.

The outlay as compared with the Budget Estimate shows a decrease of Rx. 68,491. This sum is made up of an excess outlay of Rx. 7,644 under Expenditure in England, due to fall in exchange, and a lapse of Rx. 76,135 in outlay in India. The decrease in Indian outlay by Departmental Officers aggregating Rx. 70,953 is chiefly due to the transfer of grants from this head to 43—"Minor Works and Navigation" on account of famine relief works in Upper Burma and Rajputana. Compared with the Revised Estimate there has been a lapse of Rx. 31,091, principally due to expenditure in Assam, Bengal, and Bombay having been over-estimated. On works carried out by the agency of Civil Officers there has also been a lapse due to the grant for the construction of the Consulate House at Basra not having been utilized.

Provincial outlay, Rx. 2,162,357.

The lapses on the Budget and Revised Estimates amount to Rx. 36,143 and Rx. 29,143 respectively. There was a decrease in actuals in Bengal under Departmental Officers as compared with Budget Estimate, due to the cost of repairs to certain buildings having been over-estimated and to a decrease in suspense balances for which no provision was made in the Budget Estimate. There has also been a decrease as compared with the Budget Estimate on works carried out by the agency of Civil Officers. This is mainly due to a reduction of grants-in-aid from Provincial funds to Municipalities, town and cantonment funds in Lower Burma, and to smaller payments to Municipalities in Madras towards the construction of drainage and water-supply works. The decrease as compared with the Revised Estimate is mainly due to Lower Burma and Madras having over-estimated their requirements.

The following table shows the lapses distributed under Departmental and Civil Officers :—

	Departmental Officers.	Civil Officers.	TOTAL.
	Rx.	Rx.	Rx.
Budget Estimate	2,060,700	137,800	2,198,500
Actuals	2,043,892	118,465	2,162,357
Lapse	16,808	19,335	36,143
Revised Estimate	2,073,300	118,200	2,191,500
Actuals	2,043,892	118,465	2,162,357
Lapse	29,408	—265	29,143

Local outlay, Rx. 1,714,593.

The outlay by Departmental Officers exceeds the Budget Estimate by Rx. 26,412, while on that by Civil Officers there has been a lapse of Rx. 7,619. In the former case the increase occurs chiefly in Bombay, Madras, and North-Western Provinces and Oudh, and is due to increased expenditure on roads, famine relief works, and the construction of works not entered in the Budget programme, but undertaken subsequently on proper authority.

The lapse of Rx. 26,507 on the Revised Estimate is due to an over-estimate of capabilities of spending, chiefly in Bombay, Assam, Madras, and the Punjab.

The actual outlay by Departmental and Civil Officers is compared with the Budget and Revised Estimates in the following table :—

	Departmental Officers.	Civil Officers.	TOTAL.
	Rx.	Rx.	Rx.
Budget Estimate	529,700	1,166,100	1,695,800
Actuals	556,112	1,158,481	1,714,593
Excess	26,412	—7,619	18,793
Revised Estimate	578,000	1,163,100	1,741,100
Actuals	556,112	1,158,481	1,714,593
Lapse	21,888	4,619	26,507

3. A comparison of the actual revenue derived from "Civil Works" with the Budget and Revised Estimates is given below :—

YEAR.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1892-93	564,300	596,600	607,914

The increases of Rx. 43,614 over Budget Estimate and of Rx. 11,314 over Revised Estimate are chiefly due to the receipts from tolls and ferries having been under-estimated and to a further improvement in the profits of the Roorkee workshops.

4. *Rents of buildings, Rx. 45,835.*—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.
1888-89	33,245	3,691	36,936
1889-90	36,875	4,061	40,936
1890-91	37,888	4,028	41,916
1891-92	38,908	4,066	42,974
1892-93	41,640	4,195	45,835

The net return on capital cost of buildings set apart as residences, excluding those allotted rent-free, is 1.64 per cent. as shown below. This class of outlay is, it will be observed, very unprofitable. A large sum has been expended on rent-free buildings, especially in the provinces of Bengal and Bombay :—

CAPITAL COST OF BUILDINGS FROM EXAMINER'S ACCOUNTS.				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.			Rents realized.	Rent-free buildings.	Other buildings.		
	*Rent-free buildings.	Other buildings.	TOTAL.	Rx.	Rx.	Rx.	Rx.	
INDIA								
Central India	1892-93	...	18,824	932	...	429	508	2.67
Rajputana	1892-93	5,985	17,835	942	44	785	157	.88
Coorg	1892-93	4,240	8,407	97	137	325	—228	...
Baluchistan	1892-93	...	51,246	2,019	...	1,838	181	.35
TOTAL INDIA	...	10,225	96,312	3,990	181	3,377	613	.64
Central Provinces	1892-93	24,725	26,068	50,798	1,111	277	974	.53
Upper Burma	1892-93	4,019	20,377	24,396	1,389	69	648	3.64
Lower "	1892-93	18,377	39,631	58,008	2,413	392	1,639	1.96
Assam	1892-93	12,677	22,414	35,091	1,274	598	1,262	.05
Bengal	1892-93	339,143	88,706	427,852	2,719	4,252	1,991	.82
North-Western Provinces and Oudh	1892-93	31,464	60,736	92,200	1,859	680	1,473	.63
Punjab	1892-93	8,321	104,454	112,775	4,243	61	1,561	2.57
Madras	1892-93	66,243	92,853	159,096	4,051	812	1,635	2.60
Bombay	1892-93	180,798	190,414	371,212	7,342	2,896	3,635	1.95
TOTAL		695,995	741,965	1,437,960	30,391	10,218	18,195	1.64
						28,413		

* Excluding buildings occupied as residences by Heads of Local Governments and Administrations.

(a) Excludes certain Provincial buildings, the financial results of which have not been recorded in the Capital and Revenue Account for 1892-93.

5. *Receipts from the Thomason Civil Engineering College, Roorkee, Rx. 2,794.*—The financial results of the working of this college were—

	Rx.
Income	2,794
Outlay—	
Salaries	14,734
Office establishment	
Book Depot and Press	674
Repairs of buildings	
TOTAL	15,408
Net debit	12,614
Against in 1891-92	15,450
Ditto 1890-91	13,908

6. *Ferry Receipts, Rx. 293,974.*—This is the largest source of revenue credited under the head "Civil Works:" the major portion of it, amounting to Rx. 286,060, has been realized by Civil Officers.

The realizations under this head during the last four years are shown in following table :—

YEARS.	By Public Works Officers.	By Civil Officers.	TOTAL.
	Rx.	Rx.	Rx.
1889-90	2,511	306,707	309,218
1890-91	3,815	295,593	299,408
1891-92	4,821	301,581	306,402
1892-93	7,914	286,060	293,974

The falling off in 1892-93 is due to decreases in some provinces, which were only partly met by increases in others as shown below :—

PROVINCES.	Amount of increase or decrease.
	Rx.
Central Provinces	—86
Punjab	—985
Bengal	—2,260
North-Western Provinces and Oudh	—4,285
Madras	—5,141
Bombay	—1,074
Coorg	—368
Assam	450
Upper Burma	690
Lower Burma	631
TOTAL	—12,428

Note by R. G. Macdonald, Esq., 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 1892-93.

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	181,115	382,428	44,371	607,914
Expenditure	3,544,064	1,291,764	133,787	4,969,615*

* Includes outlay amounting to Rx. 319,156 from Excluded Local Funds and Contributions, and Rx. 778 spent by the Public Works Department, Bombay, for the Indo-European Telegraph Department.

REVENUE.

1. The Revenue credited in the accounts of the Government of India for 1892-93 under the head "Civil Works" amounts to Rx. 607,914. Of this sum—

Rx. 181,115 were realized by Public Works Officers in India;
 Rx. 382,428 by Officers of other Departments in India; and
 Rx. 44,371 in England.

TOTAL . 607,914

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

SOURCES OF REVENUE.	COLLECTIONS								GRAND TOTAL
	By PUBLIC WORKS OFFICERS.				By OFFICERS OF OTHER DEPARTMENTS.				
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.	
<i>India.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Contributions	...	...	...	...	...	1,505	19,565	21,070	21,070
Receipts from Strand bank,	...	4,618	...	4,618	...	...	...	...	4,618
Maidan, etc., in Calcutta	9,672	31,616	352	41,640	...	3,064	1,131	4,195	45,835
Rents of buildings	206	4,962	325	5,493	...	1,364	1,080	2,444	7,937
Sales of	12	...	...	12	...	...	...	...	12
" of barrack furniture	294	4,387	77	4,758	...	...	...	...	4,758
" of tools and plant	94	5,910	1,133	7,137	19	2,232	11,225	13,476	20,613
" of produce	71	20,257	121	20,449	...	...	1,299	1,299	21,748
" of old materials	...	...	...	...	...	...	...	...	...
Value of materials from old build- ings	112	449	5	566	...	...	...	...	566
Receipts from Public Works Work- shops	...	9,247	...	9,247	...	...	...	...	9,247
Receipts from Thomason Civil En- gineering College	...	2,794	...	2,794	...	...	...	...	2,794
Tolls on roads	...	61,253	...	61,253	...	8,123	32,745	40,868	102,121
Ferry receipts	...	7,914	...	7,914	...	98,992	187,068	286,060	293,974
Unclaimed deposits	-12	120	5	113	...	...	...	...	113
Collections in Bombay under the Highway Act	...	2,352	...	2,352	...	...	...	...	2,352
Fines, refunds, and miscellaneous	752	11,783	194	12,729	790	749	3,986	5,525	18,254
Fees on masonry graves	...	...	...	...	...	1,626	...	1,626	1,626
Arboriculture	...	...	...	...	29	...	4,819	4,848	4,848
Tolls on steamers	...	...	...	...	...	...	1,017	1,017	1,017
Recoveries of advances made in England	28	12	...	40	...	...	...	...	40
TOTAL	11,229	167,674	2,212	181,115	838	117,655	263,935	382,428	563,543
<i>England.</i>									
Royal Indian Civil Engineering College, Coopers Hill	27,704	...	...	27,704	...	...	...	...	27,704
Exchange	16,667	...	...	16,667	...	...	...	...	16,667
TOTAL	44,371	...	...	44,371	...	...	...	...	44,371
GRAND TOTAL	55,600	167,674	2,212	225,486	838	117,655	263,935	382,428	607,914
For details by Provinces, see page of account	v	vi	vi	...	v	vi	vi	...	vi