Public Works (1897) Department.

G.O., No. 173640

DATED 30 June 1897

[Despatch Abstract.]

Revenue and Expenditure. Govt of India

Resolution review of the — recorded under the head "Civil Works" in the accounts of the Govt of India for the Official Year 1895-96, recorded.

[P.W. 25. 5,000—30-11-96.]

Dr. Sec 306-97

Indexed. 1/11

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Public Works (1897) Department.

CURRENT No. 5638

B/Ic No 1736 W 930 6.97

From The Govt of India

Order

A.SH 19.6.97

Recorded

No. 97 A.G.

Cabell 17/6/97.

Dated 22.5.97

Received 10.6.97 11-6-97

Enclosures 1

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SUBJECT.

Review of the revenues and

Rief

To The Revn. P.W. Accts. √ Expenditure recorded under the

" Local & Municipal head "civil works" in the

Deputy 17/6/97 accounts of the Govt of India

for the official year 1895-96.

[P. W. 29. / 1,000—22-4-97.]

V.L.S. 212 R 7.5/6

H.L. 17.6.97 R 23.6.97

BACK PAPERS.

No.	Date.
2432-33 W	21-8-96
1934 W	3-8-95
1838 W	25-7-95
1581-82 W	27-6-95

FURTHER PAPERS.

No.	Date.

Accompaniment to P. W. D. Resolution No. 97 dated 22nd May 97

Note by A. R. Becher, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for 1895-96.

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	202,976	417,649	43,508	664,133
Expenditure	3,386,074	1,355,442	152,000	4,893,516*

* Includes outlay amounting to Rx. 288,942 from Excluded Local Funds and contributions.

REVENUE.

1. The *Revenue* credited in the accounts of the Government of India for 1895-96 under the head "Civil Works" amounted to Rx. 664,133. Of this sum—

	Rx.
	202,976 were realized by Public Works Officers in India;
	417,649 by officers of other Departments in India; and
	43,508 in England.
Total	664,133

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

Sources of Revenue.	Collections. By Public Works Officers. Imperial.	Provincial.	Local.	Total.	By Officers of other Departments. Imperial.	Provincial.	Local.	Total.	Grand Total.
India.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of buildings	15,468	37,915	337	53,720	...	3,330	1,605	4,935	58,655
Sales of "	3,936	12,615	271	16,822	...	4,610	1,344	5,954	22,776
" of barrack furniture	...	...	...	...	...	...	...	...	...
" of tools and plant	180	5,829	371	6,380	...	...	...	...	6,380
" of produce	151	7,213	1,554	8,918	...	2,026	...	2,026	10,944
" of old materials	122	3,465	112	3,699	...	...	680	680	4,379
Value of materials from old buildings	5	421	65	491	...	...	...	...	491
Unclaimed deposits	16	114	15	145	...	...	...	...	145
Fines, Refunds and Miscellaneous	2,645	21,220	512	24,377	78	2,774	14,794	17,646	42,023
Rents from Strand Bank, Maidan, etc., Calcutta	...	4,426	...	4,426	...	...	...	...	4,426
Receipts from Public Works Workshops	...	5,800	...	5,800	...	...	...	...	5,800
Receipts from Thomason Civil Engineering College, Roorkee	...	2,679	...	2,679	...	...	...	...	2,679
Collections in Bombay under the Highway Act	...	2,950	...	2,950	...	...	...	...	2,950
Ferry receipts	...	7,133	...	7,133	...	104,703	204,511	309,214	316,347
Tolls and roads	303	64,436	...	64,739	...	7,910	36,482	44,392	109,131
Arboriculture	...	...	688	688	...	...	7,370	7,370	8,058
Tolls on steamers	...	...	...	...	...	...	1,007	1,007	1,007
Contributions	...	...	...	...	...	2,080	20,953	23,033	23,033
Fees on masonry graves	...	...	...	...	...	1,392	...	1,392	1,392
Recoveries of advances made in England	9	...	...	9	...	...	...	...	9
Total	22,835	176,216	3,925	202,976	78	128,825	288,746	417,649	620,625
England.									
Royal Indian Civil Engineering College, Cooper's Hill	24,724	...	...	24,724	...	...	...	...	24,724
Exchange	18,784	...	...	18,784	...	...	...	...	18,784
Total	43,508	...	...	43,508	...	...	...	...	43,508
GRAND TOTAL	66,343	176,216	3,925	246,484	78	128,825	288,746	417,649	664,133
For details by Provinces, see page of account	V	VI	VI	...	V	VI	VI	...	VI

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.
1895-96	606,600	648,700	664,133

The increases of Rx. 57,533 over the Budget Estimate and of Rx. 15,433 over the Revised Estimate are chiefly due to the sale of the Saw Mills at Pegu, and to sale of certain buildings in Bengal, Punjab and Madras; to an improvement in the ferry tolls in Bengal and Madras; and to the receipt of larger contributions from Municipalities and private parties in Bengal and Bombay.

3. *Rents of buildings, Rx. 58,655.*—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.
1891-92	38,908	4,066	42,974
1892-93	41,640	4,195	45,835
1893-94	49,973	4,405	54,378
1894-95	49,092	4,898	53,990
1895-96	53,720	4,935	58,655

The net return on capital cost of buildings set apart as residences, excluding those allotted rent-free, is 2·11 per cent., as shown below, against 2·31 per cent. in the previous year. Considerable sums were expended on rent-free buildings, especially in the Provinces of Bengal and Bombay :—

		Capital cost of buildings from Examiner's accounts.			Rents realized.	Cost of repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on Capital cost excluding rent-free buildings.
		Year of the account.	Amount. * Rent-free buildings.	Other buildings.	Total.	Rent-free buildings.	Other buildings.		
			Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India .	Central India .	1895-96	...	20,202	20,202	978	...	895	83	·41
	Rajputana ..	do.	6,078	20,411	26,489	1,075	112	1,363	−288	−1·41
	Coorg ..	do.	2,922	6,716	9,638	88	36	138	−50	−·74
	Baluchistan ..	do.	...	57,601	57,601	2,230	...	1,069	1,161	2·01
Total India .			9,000	104,930	113,930	4,371	148	3,465	906	...
Central Provinces . .		1895-96	26,858	24,864	51,722	1,412	463	1,010	402	1·62
Upper Burma . .		do.	22,509	68,781	91,290	3,198	293	2,741	457	·66
Lower „ . . .		do.	21,271	151,317	172,588	7,658	199	2,091	5,567	3·22
Assam		do.	13,522	29,497	43,019	1,696	517	1,472	224	·76
Bengal		(a) 1894-95	367,022	107,583	474,605	5,272	6,047	2,559	2,713	2·52
North-Western Provinces and Oudh . . .		1895-96	25,320	73,047	98,367	2,391	629	1,828	563	·77
Punjab		1895-96	83,452	115,028	198,480	5,196	1,786	2,733	2,463	2·14
Madras		do.	62,501	109,101	171,602	5,514	637	1,897	3,617	3·31
Bombay		(a) 1894-95	204,077	196,051	400,128	7,298	3,794	3,526	3,772	1·93
Total .			835,532	980,199	1,815,731	44,006	14,513	23,322	20,684	2·11

4. The receipts from the Thomason Civil Engineering College, Roorkee, amounted to Rx. 2,679. This College was transferred to the Civil Department, with effect from 1st April 1896.

* Excluding buildings occupied as residences by Heads of Local Governments and Administrations.
(a) The Capital and Revenue Accounts for 1895-96 not having been received, the figures for the previous year have been included.

The financial results of the working of this College were :—

	Rx.
Income during 1895-96	2,679
Outlay „ „ —	
Salaries	12,046
Office Establishment	605
Book Depôt and Press	166
Repairs to Buildings	872
Total .	13,689
Net debit .	11,010
Against in 1894-95 .	14,346
„ „ 1893-94 .	13,232
„ „ 1892-93 .	12,614

5. *Ferry Receipts, Rx. 316,347.*—This is the largest source of revenue credited under the head "Civil Works:" the major portion of it, amounting to Rx. 309,214, was realized by Civil Officers.

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

Years.	By Public Works Officers.	By Civil Officers.	Total.
	Rx.	Rx.	Rx.
1892-93	7,914	286,060	293,974
1893-94	7,258	293,383	300,641
1894-95	6,268	296,897	303,165
1895-96	7,133	309,214	316,347

The Provinces which mainly contributed towards the increase of Rx. 13,182 in 1895-96 over the receipts of the preceding year were Assam, the North-Western Provinces and Oudh, and Madras.

The largest sums were collected in the following Provinces :—

Provinces.	Amount.
	Rx.
Bombay	16,854
Assam	16,187
Punjab	35,077
North-Western Provinces and Oudh	59,408
Bengal	67,140
Madras	95,951

The incidence of the revenue is—

	Rx.
Imperial . . .	*Nil.*
Provincial . . .	111,836
Local	204,511
Total .	316,347

EXPENDITURE.

6. *The Expenditure* recorded in the accounts for 1895-96 under the head "Civil Works" amounts to Rx. 4,893,516. Of this sum—

Rx. 3,386,074 were expended by Officers of the Public Works Department;
„ 1,355,442 by Officers of other Departments;
„ 4,741,516
„ 152,000 in England, including exchange, but exclusive of Rx. 4,077, the value of stores supplied to India, included in the outlay upon the works concerned.
„ 4,893,516 in all.

7. 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	796,300	774,200	763,458
Provincial	2,077,000	2,086,500	2,063,159
Local	1,777,400	1,746,600	1,777,957
Total	4,650,700	4,607,300	4,604,574

Imperial outlay, Rx. 763,458.

The outlay was less than the Budget Estimate by Rx. 32,842. Compared with the Revised Estimate there was a lapse of Rx. 10,742, mainly, due to an over-estimate of expenditure in Assam and Bengal.

Provincial outlay, Rx. 2,063,159.

The lapses from the Revised and Budget Estimates were due to an over-estimate of the requirements of the year.

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

	Departmental Officers.	Civil Officers.	Total.
	Rx.	Rx.	Rx.
Budget Estimate	1,949,100	127,900	2,077,000
Actuals	1,900,298	162,861	2,063,159
Lapse	48,802	—34,961	13,841
Revised Estimate	1,947,900	138,600	2,086,500
Actuals	1,900,298	162,861	2,063,159
Lapse	47,602	—24,261	23,341

Incorporated Local Fund outlay, Rx. 1,777,957.

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

	Departmental Officers.	Civil Officers.	Total.
	Rx.	Rx.	Rx.
Budget Estimate	597,600	1,179,800	1,777,400
Actuals	595,759	1,182,198	1,777,957
Lapse	1,841	—2,398	—557
Revised Estimate	600,000	1,146,600	1,746,600
Actuals	595,759	1,182,198	1,777,957
Lapse	4,241	—35,598	—31,357

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

	Rx.
New works	1,921,678
Repairs	1,879,135
Tools and plant	46,657
Decrease in stores, etc.	—33,984
Miscellaneous (Contributions to Municipalities, etc.)	29,769
Establishment	902,338
	4,745,593
Add—	
In England	147,923
Total	4,893,516 (a)

8. 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. 288,942, 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	178,794	557,784	37,258	91,115	864,951
Repairs	82,946	181,079	15,780	7,307	287,112
Communications—					
New works	97,747	142,662	165,074	23,981	429,464
Repairs	94,509	465,113	237,547	10,558	807,727
Miscellaneous Public Improvements—					
New works	12,128	51,906	33,040	99,068	196,142
Repairs	1,734	17,106	12,869	40,260	71,969
Total Works and Repairs	467,858	1,415,650	501,568	272,289	2,657,365
Establishment	130,179	494,936	87,090	15,744	727,949
Tools and plant	6,309	24,428	7,268	816	38,821
Suspense	806	—34,716	—167	93	—33,984
Total Public Works Officers	605,152	1,900,298	595,759	288,942	3,390,151
Officers of other Departments.					
Civil Buildings—					
New works	7,369	11,602	52,372	...	71,343
Repairs	982	7,630	42,241	...	50,853
Communications—					
New works	...	4,269	214,382	...	218,651
Repairs	1,008	15,963	587,326	...	604,297
Miscellaneous Public Improvements—					
New works	500	86,343	54,284	...	141,127
Repairs	161	20,048	36,968	...	57,177
Total Works and Repairs	10,020	145,855	987,573	...	1,143,448
Establishment	357	10,704	163,328	...	174,389
Tools and plant	...	289	7,547	...	7,836
Miscellaneous	6	6,013	23,750	...	29,769
Total Officers of other Departments	10,383	162,861	1,182,198	...	1,355,442
Total	615,535	2,063,159	1,777,957	288,942	4,745,593
England.					
Royal Indian Civil Engineering College, Cooper's Hill					26,489
Other charges in connection with the training of officers, absentee and furlough allowances of Military and Civil officers, employed in the Public Works Department, etc., etc.					57,569
Total England at two shillings per rupee					84,058
Exchange					63,865
GRAND TOTAL					(a) 4,893,516

(a) The figures in this statement include £2,317 on account of English stores, plus exchange thereon.

9. *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.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
	£	£	£	£	£
Salaries of President, Professors, etc., and other charges of the Royal Indian Civil Engineering College, Cooper's Hill .	28,017	28,184	30,330	26,944	26,489
Salaries, etc., of passed students detained in England . .	4,334	4,537	3,683	3,847	3,999
Passage to India of Officers on appointment . . .	761	761	611	611	656
Furlough pay and absentee allowances of officers of the Public Works Department .	48,639	49,203	49,729	47,091	52,749
Salaries, etc., of Indian Officers of the Public Works Department undergoing training in England	434	479	354	87	165
Remuneration for professional services	167	368	379	...	...
	82,352	83,532	85,086	78,580	84,058
Exchange	35,763	50,255	55,294	65,377	63,865
Total .	118,115	133,787	140,380	143,957	147,923

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

	Charge in sterling.	Income in sterling.		Net charge.
	£	£		£
In 1895-96 . .	26,489	24,724	=	1,765
„ 1894-95 . .	26,944	25,342	=	1,602
„ 1893-94 . .	30,330	25,828	=	4,502
„ 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

There has been a small decrease in expenditure during 1895-96 in connection with this College; but the income has also fallen short of the previous year.

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

Provinces.		Services. Civil Buildings. Works.	Civil Buildings. Repairs.	Communications. Works.	Communications. Repairs.	Miscellaneous Public Improvements. Works.	Miscellaneous Public Improvements. Repairs.	Establishment.	Tools and Plant.	Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works Department.	Imperial . .	4,989	6,089	...	...	...	...	2,548	166	1,207	14,999
		4,989	6,089	...	...	...	...	2,548	166	1,207	14,999
Rajputana . .	Imperial . .	4,446	2,858	2,570	4,302	20	...	6,147	195	...	20,538
	Local . .	...	9	495	1,387	...	...	189	28	...	2,108
		4,446	2,867	3,065	5,689	20	...	6,336	223	...	22,646
Central India . .	Imperial . .	1,568	1,915	2,081	14,393	...	...	10,124	410	—394	30,097
		1,568	1,915	2,081	14,393	...	...	10,124	410	—394	30,097
Coorg . . .	Imperial . .	2,481	730	4,097	7,437	1,326	1	4,044	813	—195	20,734
	Local . .	...	...	399	878	82	86	333	22	...	1,800
		2,481	730	4,496	8,315	1,408	87	4,377	835	—195	22,534
Hyderabad . .	Imperial . .	1,673	763	...	...	...	...	560	37	—48	2,985
		1,673	763	...	...	...	...	560	37	—48	2,985
Port Blair . .	Imperial . .	2,010	2,364	...	...	...	...	924	...	3	5,301
		2,010	2,364	...	...	...	...	924	...	3	5,301
Baluchistan . .	Imperial . .	10,149	4,767	5,152	3,660	2,131	117	6,156	377	...	32,509
		10,149	4,767	5,152	3,660	2,131	117	6,156	377	...	32,509
Petroleum Operations at Sukkur and Kundra.	Imperial . .	...	...	...	...	1,235	...	127	...	...	1,362
Central Provinces .	Imperial . .	1,108	388	...	...	185	...	340	22	...	2,043
	Provincial . .	27,338	8,180	23,890	35,890	477	63	38,957	1,032	— 1,015	134,812
	Local . .	...	...	14,379	3,671	703	...	...	...	...	18,753
		28,446	8,568	38,269	39,561	1,365	63	39,297	1,054	— 1,015	155,608
Upper Burma . .	Imperial . .	85,434	23,321	57,639	56,707	4,032	1,429	68,606	2,339	432	299,939
	Local . .	...	...	1,247	82	1,054	14	720	24	...	3,141
		85,434	23,321	58,886	56,789	5,086	1,443	69,326	2,363	432	303,080
Lower Burma . .	Imperial . .	...	...	37	1,186	...	...	483	17	...	1,723
	Provincial . .	74,030	17,099	11,149	51,677	2,574	1,240	48,862	2,568	—7,912	201,287
	Local . .	7,175	589	29,440	10,871	6,701	2,735	12,951	890	...	71,352
		81,205	17,688	40,626	63,734	9,275	3,975	62,296	3,475	—7,912	274,362
Assam . . .	Imperial . .	4,026	815	25,054	4,998	...	...	7,868	513	—394	42,880
	Provincial . .	13,773	8,034	30,831	43,545	3,131	823	39,093	2,923	— 2,447	139,706
	Local . .	64	194	31,264	29,953	5,654	1,998	5,952	330	...	75,409
		17,863	9,043	87,149	78,496	8,785	2,821	52,913	3,766	— 2,841	257,995
Bengal . . .	Imperial . .	122,874	15,656	...	...	...	...	8,221	524	146	47,421
	Provincial . .	24,761	31,761	16,506	56,832	869	5,541	74,898	2,105	—4,297	308 976
	Excluded Local .	1,100	...	...	...	...	...	...	...	...	1,100
		148,735	47,417	16,506	56,832	869	5,541	83,119	2,629	—4,151	357,497
North-Western Provinces and Oudh.	Imperial . .	6,816	5,256	...	...	...	...	2,747	179	...	14,998
	Provincial . .	48,015	29,675	22,113	76,475	8,460	796	82 229	1,450	— 9,465	259,748
	Local . .	9,561	6,053	29,439	82,668	159	1,659	40,000	1,100	...	170.639
		64.392	40,984	51,552	159,143	8,619	2,455	124,976	2,729	— 9,465	445,385
Punjab . . .	Imperial . .	19,043	10,065	1,117	1,654	2,654	59	7,008	434	49	42,083
	Provincial . .	19,805	22,057	20,253	101,988	33,751	3,523	64,285	1,787	— 3,947	263,502
	Local . .	7,845	8,470	12,228	43,250	8,720	5,673	10,793	476	...	97,455
	Excluded Local .	7,802	3,907	1	970	26,766	36,376	3,777	94	...	79,693
		54,495	44.499	33,599	147,862	71,891	45,631	85,863	2,791	— 3,898	482,733
	Carried forward .	507,886	211,015	341,381	634,474	110,684	62,133	548,942	20,855	-28,277	2,409,093

PROVINCES.		SERVICES.						Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	TOTAL.
		CIVIL BUILDINGS.		COMMUNICATIONS.		MISCELLANEOUS PUBLIC IMPROVEMENTS.						
		Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward		507,886	211,015	341,381	634,474	110,684	62,133	548,942	20,855	—28,277	...	2,409,093
MADRAS	Imperial	1,264	1,678	...	...	...	...	668	43	...	...	3,653
	Provincial	144,044	25,145	7,747	15,619	775	2,152	55,916	7,551	—5,813	...	253,136
	Local	...	...	359	2,699	...	10	1,446	2,256	...	...	6,770
	Excluded Local	923	548	...	...	6,032	513	1,373	83	...	...	9,472
		146,231	27,371	8,106	18,318	6,807	2,675	59,403	9,933	—5,813	...	273,031
BOMBAY	Imperial	10,913	6,281	...	172	545	128	93,608	240	...	...	21,887
	Provincial	106,018	39,128	10,173	83,087	1,869	2,968	90,696	5,012	180	...	339,131
	Local	12,613	465	45,824	62,088	9,967	694	14,706	2,142	—167	...	148,332
	Excluded Local	5,516	437	10,267	1,244	15,428	1,176	4,071	98	73	...	38,310
		135,060	46,311	66,264	146,591	27,809	4,966	113,081	7,492	86	...	547,660
TOTAL		789,177	284,697	415,751	799,383	145,300	69,774	721,426	38,280	—34,004	...	3,229,784
Add—Outlay from contributions, *vide* para. 37.		75,774	2,415	13,713	8,344	50,842	2,195	6,523	54	20	...	160,367
TOTAL PUBLIC WORKS OFFICERS		864,951	287,112	429,464	807,727	196,142	71,969	727,949	38,821	—33,984	...	3,390,151
		BY OFFICERS OF OTHER DEPARMENTS.										
BALUCHISTAN	Imperial	605	379	...	986	500	161	357	...	...	6	2,994
MYSORE	Ditto	...	503	...	22	...	...	...	...	...	...	525
RAJPUTANA	Local	226	138	167	...	...	2	...	...	...	...	533
CENTRAL INDIA	Ditto	11	272	...	143	...	455	12	...	...	...	893
COORG	Ditto	...	...	...	...	...	40	...	2	...	...	42
TURKISH ARABIA	Imperial	6,764	100	...	...	...	...	...	...	...	...	6,864
CENTRAL PROVINCES	Provincial	...	...	...	...	...	...	38	...	...	2	40
	Local	64	49	1,501	13,129	1,000	1,084	4,440	97	...	738	22,102
		64	49	1,501	13,129	1,000	1,084	4,478	97	...	740	22,142
UPPER BURMA	Local	306	13	5,362	4,184	8,959	1,120	1,258	77	...	270	21,549
LOWER BURMA	Provincial	...	...	...	...	20,230	...	...	...	...	...	20,230
	Local	171	103	5,643	4,143	2,590	422	1,198	132	...	2,040	16,442
		171	103	5,643	4,143	22,820	422	1,198	132	...	2,040	36,672
ASSAM	Provincial	3,235	...	356	...	4,514	...	...	...	...	...	8,105
	Local	...	...	72	...	1,700	...	...	...	...	...	1,772
		3,235	...	428	...	6,214	...	...	...	...	...	9,877
BENGAL	Provincial	1,128	1,812	218	7,676	1,369	1,698	4,634	105	...	...	18,640
	Local	27,209	18,836	119,416	232,084	8,274	4,997	67,956	2,543	...	32	481,347
		28,337	20,648	119,634	239,760	9,643	6,695	72 590	2,648	...	32	499,987
NORTH-WESTERN PROVINCES AND OUDH	Provincial	431	4,413	196	1,759	2,445	8,785	4,312	184	...	3,338	25,863
	Local	2,561	6,096	3,127	30,592	141	222	9,339	773	...	1,295	54,146
		2,992	10,509	3,323	32,351	2,586	9,007	13,651	957	...	4,633	80,009
PUNJAB	Provincial	...	...	...	...	...	...	1,720	...	...	1,833	3,553
	Local	...	...	...	...	...	...	920	...	...	11,011	11,931
		...	...	...	...	...	...	2,640	...	...	12,844	15,484
MADRAS	Provincial	6,808	1,405	3,499	6,528	57,785	9 565	...	...	...	...	85,590
	Local	12,096	10,206	54,051	249,704	9,428	17,731	61,042	3,163	...	5,648	423,069
		18,904	11,611	57,550	256,232	67,213	27,296	61,042	3,163	...	5,648	508,659
BOMBAY	Provincial	...	...	...	...	...	...	...	...	...	840	840
	Local	9,728	6,528	25,043	53,347	22,192	10,895	17,163	760	...	2,716	148,372
		9,728	6,528	25,043	53,347	22,192	10,895	17,163	760	...	3,556	149,212
TOTAL OFFICERS OF OTHER DEPARTMENTS		71,343	50,853	218,651	604,297	141,127	57,177	174,389	7,836	...	29,769	1,355,442
GRAND TOTAL		936,294	337,965	648,115	1,412,024	337,269	129,146	902,338	46,657	—33,981	29,769	4,745,593

12. 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 1895-96 compares as follows with that incurred during the four preceding years :—

HEADS OF SERVICE.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
	Rx.	Rx.	Rx.	Rx.	Rx.
	PUBLIC WORKS OFFICERS.				
Civil Buildings	1,279,205	1,084,082	1,112,382	938,910	1,053,641
Communications	1,397,404	1,278,582	1,332,855	1,191,165	1,202,652
Miscellaneous Public Improvements	216,371	129,853	97,653	111,266	128,783
Tools and Plant	48,321	57,972	41,427	33,179	38,005
Suspense (Stock, etc.)	33,551	—10,522	—17,937	—31,218	—34,077
Profit and Loss	184	...	...	...	...
Total, exclusive of Establishment	2,975,036	2,539,967	2,566,380	2,243,302	2,389,004
Establishment	649,302	684,941	711,581	710,330	712,205
TOTAL PUBLIC WORKS OFFICERS	3,624,338	3,224,908	3,277,961	2,953,632	3,101,209
	OFFICERS OF OTHER DEPARTMENTS.				
Civil Buildings	66,940	103,008	104,912	99,167	122,196
Communications	807,376	813,596	755,082	779,415	822,948
Miscellaneous Public Improvements	132,981	144,197	131,277	152,080	198,304
Tools and Plant	9,637	9,140	7,998	7,157	7,836
Miscellaneous	69,377	44,469	42,074	22,782	29,769
Total, exclusive of Establishment	1,086,311	1,114,410	1,041,343	1,060,601	1,181,053
Establishment	166,441	177,354	170,596	186,741	174,389
TOTAL OFFICERS OF OTHER DEPARTMENTS	1,252,752	1,291,764	1,211,939	1,247,342	1,355,442
GRAND TOTAL	4,877,090	4,516,672	4,489,900	4,200,974	4,456,651(*a*)

(*a*) The figures in this statement include £2,317 on account of English stores, plus exchange thereon.

13. The expenditure on Establishment bears the following ratio to the total outlay by Public Works Officers, exclusive of Establishment, and to the outlay on works and repairs only :—

	Percentage of Establishment on total outlay exclusive of Establishment.	Percentage of Establishment on outlay on works and repairs only.
1891-92	21·83	22·44
1892-93	26·96	27·48
1893-94	27·73	27·98
1894-95	31·66	31·69
1895-96	29·82	29·86

There has been a small decrease in the percentage as compared with the previous year.

14. The provinces showing unfavourable results are :—

	Percentage on total outlay exclusive of Establishment.	Percentage on outlay on works and repairs.
Central India	50·69	50 72
Rajputana	38·84	39·38
Upper Burma	29·65	30·01
Lower Burma	29·37	28·80
North-Western Provinces and Oudh	39·00	38·22

15. 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.		Establishment.	Tools and Plant.	Suspense.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.				
Military Works Department	33	40	...	...	...	...	18	1	8	100
Rajputana	20	13	13	25	...	...	28	1	...	100
Central India	5	6	7	48	...	...	34	1	—1	100
Coorg	11	3	20	37	6	...	20	3	...	100
Hyderabad	56	26	...	...	...	...	19	1	—2	100
Port Blair	38	44	...	...	...	...	18	...	...	100
Baluchistan	31	15	16	11	7	...	19	1	...	100
Petroleum operations at Sukkur and Kundra	...	...	...	...	91	...	9	...	...	100
Central Provinces	18	5	25	25	1	...	25	1	...	100
Burma, Upper	28	8	19	19	2	...	23	1	...	100
„ Lower	30	6	15	23	4	1	22	1	—2	100
Assam	6	3	34	30	4	1	21	2	—1	100
Bengal	42	14	5	16	...	1	23	...	—1	100
N.-W. Provinces and Oudh	15	9	12	35	2	...	28	1	—2	100
Punjab	11	9	7	31	15	9	18	1	—1	100
Madras	54	10	3	7	3	1	21	3	—2	100
Bombay	25	9	12	27	5	1	20	1	...	100
Percentage of all Provinces	26	8	13	24	6	2	21	1	—1	100

II.—By Officers of other Departments.

Provinces.	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Baluchistan	20	13	...	33	17	5	12	...	...	...	100
Mysore	...	96	...	4	...	...	...	...	...	...	100
Rajputana	42	26	31	...	...	1	...	...	...	...	100
Central India	1	30	...	17	...	51	1	...	...	...	100
Coorg	...	...	...	...	...	95	...	5	...	...	100
Turkish Arabia	98	2	...	...	...	...	...	...	...	...	100
Central Provinces	...	...	7	60	5	5	20	...	...	3	100
Burma, Upper	1	...	25	20	42	5	6	...	...	1	100
„ Lower	1	...	15	11	62	1	3	...	...	7	100
Assam	33	...	4	...	63	...	...	...	...	...	100
Bengal	5	4	24	48	2	1	15	1	...	...	100
N.-W. Provinces and Oudh	4	14	4	40	3	11	17	1	...	6	100
Punjab	...	...	...	...	...	...	17	...	...	83	100
Madras	4	2	12	50	13	6	12	...	...	1	100
Bombay	6	5	17	36	15	7	12	...	...	2	100
Percentage of all Provinces	5	4	16	45	10	4	13	1	...	2	100

16. Of the total outlay under Public Works Officers—

	Against in	
	1894-95	1893-94.
26 per cent. was expended on new Buildings	23 per cent.	26 per cent.
13 „ „ „ „ Roads	14 „	17 „
6 „ „ „ „ Works of Miscellaneous Public Improvement	6 „	2 „
8 „ was spent on repairs of Buildings	8 „	8 „
24 „ „ „ „ Roads	24 „	24 „
2 „ „ „ „ Works of Miscellaneous Public Improvement	2 „	1 „
Establishment absorbed 21 per cent. of the total outlay and Tools and Plant, 1 per cent.	23 „	21 „
	1 „	1 „

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

5 per cent. was expended on new Buildings	4 per cent.	5 per cent.
16 „ „ „ „ Roads	16 „	16 „
10 „ „ „ „ Works of Miscellaneous Public Improvement	8 „	7 „
4 „ „ „ on repairs to Buildings	4 „	4 „
45 „ „ „ „ Roads	46 „	46 „
4 „ „ „ „ Works of Miscellaneous Public Improvement	4 „	4 „
13 „ of the total outlay was recorded under Establishment	15 „	14 „
2 „ under Miscellaneous, and	2 „	3 „
1 „ of the outlay on Tools and Plant	1 „	1 „

17. Of the total outlay by Public Works Officers, 26 per cent. was spent on new buildings against 13 per cent. on new roads.

The Provinces or departments showing a high percentage of new Civil Buildings were the Military Works Department, Hyderabad, Port Blair, Baluchistan, Upper and Lower Burma, Bengal, Madras, and Bombay. The expenditure by the Military Works Department, as stated in previous reviews, was incurred almost solely upon churches in cantonments; that in Hyderabad and Port Blair on buildings only. In regard to new roads, the largest expenditure has again been incurred in Assam. The other provinces showing large expenditure were the Central Provinces, Upper and Lower Burma, North-Western Provinces, the Punjab, and Bombay.

Central India, owing to peculiar circumstances, still continues to carry a high percentage for establishment; the percentage for the year under review being for Rajputana 28 and Central India 34.

The major portion of the outlay by Civil Officers was again on maintenance of roads, and was incurred mainly in Baluchistan, the Central Provinces, Upper Burma, Bengal, the North-Western Provinces and Oudh, Madras, and Bombay.

The maintenance of roads, it will be observed, absorbed 45 per cent. of the total outlay. New roads took 16 per cent., while the amount expended on establishment, which this year absorbed 13 per cent., was on the whole moderate.

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

IMPERIAL.	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Officers of the Public Works Department.																	
CIVIL BUILDINGS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works.																		
Forest	...	772	...	...	...	...	...	...	...	50	...	...	...	506	...	...	...	1,328
Customs	...	...	...	...	...	...	...	...	...	152	...	...	...	...	...	...	...	152
Salt	...	...	...	...	...	...	...	...	...	...	...	...	249	...	...	−19	5,991	6,221
Opium	...	...	106	...	...	...	...	...	...	...	...	...	3,436	2,830	...	...	23	6,445
Mint	...	...	...	...	...	...	...	...	...	...	...	...	282	...	...	...	64	346
Postal	123	182	33	6	...	255	...	35	1,097	1,543	...	405	4,441	1,643	1,629	998	1,389	13,779
Telegraph	93	12	...	...	...	...	...	27	11	2,179	...	1,555	527	34	208	97	139	4,882
Viceregal Residences and Secretariat Offices of the Government of India	...	...	35	...	...	...	...	...	...	...	...	...	12,787	192	7,263	...	...	20,277
Treasury and Currency	...	...	...	...	...	...	...	71	...	...	...	...	528	...	...	...	57	656
Residencies and Agencies	...	6	628	...	...	...	...	4,815	...	...	...	...	51	...	7,092	...	2,779	15,371
Residences for Local Governments and Secretariat Offices	...	816	625	49	...	1,314	...	...	...	...	...	...	...	...	...	...	...	2,804
Land Revenue	...	495	287	1,315	...	...	...	...	...	...	...	...	...	...	...	...	...	2,097
Minor Departments	...	...	...	...	...	20	...	...	...	...	...	2,063	313	1,901	...	188	...	4,575
Educational	...	400	...	29	...	...	...	...	...	74	...	...	...	...	...	...	...	503
Law and Justice	30	100	23	6	...	1	...	435	...	13,514	...	...	...	...	...	...	363	14,472
Ecclesiastical	5,150	568	21	...	...	42	...	...	...	412	...	...	65	...	...	...	...	6,258
Jails	...	495	42	8	...	...	...	427	...	10,241	...	...	...	...	...	...	...	11,213
Police	...	318	...	345	...	...	...	3,492	...	32,328	...	...	...	...	...	...	...	36,983
Medical	...	924	364	...	...	...	...	847	...	5,486	...	...	...	...	...	...	115	7,736
Printing	...	...	...	...	...	...	...	...	...	...	...	...	191	...	...	...	...	191
Public Works	281	785	119	97	...	...	...	...	...	4,600	...	...	...	...	...	...	...	5,882
Miscellaneous	6,752	104	206	626	...	41	2,010	...	...	14,363	...	3	25	...	2,851	...	−7	26,974
	12,429	5,977	2,489	2,481	...	1,673	2,010	10,149	1,108	85,442	...	4,026	22,895	7,246	19,043	1,264	10,913	189,145
Deduct—Contributions	7,440	1,631	921	...	...	...	...	...	...	8	...	...	21	430	...	...	...	10,351
	4,989	4,446	1,568	2,481	...	1,673	2,010	10,149	1,108	85,434	...	4,026	22,874	6,816	19,043	1,264	10,913	178,794
Repairs.																		
Forest	...	...	...	...	...	...	...	24	...	...	...	...	...	110	...	...	...	134
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...	45	105
Salt	...	...	...	...	...	...	...	...	...	...	...	...	1,524	...	...	...	3,586	5,110
Opium	...	...	32	...	...	...	...	...	...	...	...	...	2,398	2,714	...	...	8	5,152
Mint	...	...	...	...	...	...	...	...	...	...	...	...	1,437	...	...	...	255	1,692
Postal	49	211	154	22	...	223	...	123	282	509	...	373	1,086	1,645	1,668	1,057	1,441	8,843
Telegraph	15	115	52	...	...	57	...	114	106	322	...	429	563	413	580	631	497	3,884
Viceregal Residences, etc.	...	...	20	...	...	...	...	...	...	...	...	...	7,841	116	6,061	...	...	14,038
Treasury and Currency	...	...	...	...	...	...	...	24	...	...	...	...	166	10	...	...	82	282
Residencies and Agencies	110	19	534	...	...	...	...	1,284	...	...	...	...	45	...	216	...	203	2,411
Residences for Local Governments and Secretariat Offices	...	750	505	145	...	427	...	...	...	1,090	...	...	...	...	...	...	...	2,917
Land Revenue	...	29	18	218	...	...	...	...	...	...	...	...	...	...	...	...	...	265
Minor Departments	...	...	...	...	...	...	...	169	...	...	...	...	52	136	...	...	...	357
Educational	...	202	4	36	...	...	...	...	...	16	...	...	...	...	...	...	1	349
Law and Justice	6	281	22	36	...	3	...	1,233	...	1,916	...	...	...	...	...	...	2	2,499
Ecclesiastical	5,923	165	59	2	...	46	...	20	...	539	...	...	...	18	...	...	...	6,772
Jails	...	64	329	49	...	...	...	105	...	949	...	...	...	...	...	...	59	1,555
Police	...	192	16	42	...	...	...	1,040	...	13,105	...	...	...	...	...	...	61	14,456
Medical	...	...	53	15	...	...	...	343	...	622	...	...	...	...	...	...	6	1,039
Printing	...	...	...	...	...	4	...	...	...	...	...	...	1,327	...	...	...	...	1,331
Public Works	48	661	170	19	...	3	...	253	...	890	...	...	...	...	...	...	...	2,044
Miscellaneous	17	79	331	146	...	...	2,364	35	...	3,363	...	13	93	34	1,540	...	35	8,050
	84,285	2,868	2,299	730	...	763	2,364	4,767	388	23,321	...	815	16,532	5,256	10,065	1,678	6,281	84,285
Deduct—Contributions	3,839	...	384	...	...	...	...	...	...	...	...	...	876	...	...	...	...	1,339
	82,916	2,858	1,915	730	...	763	2,364	4,767	388	23,321	...	815	15,656	5,256	10,065	1,678	6,281	82,946
Carried over	261,740	7,304	3,483	3,211	...	2,436	4,374	14,916	1,496	108,755	...	4,841	38,530	12,072	29,108	2,942	17,194	261,740

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Petroleum borings at Sukkur and Kundra.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	11,078	7,304	3,483	3,211	...	2,436	4,374	14,916	1,496	108,755	...	4,841	38,530	12,072	29,108	2,942	17,194	...	261,740
COMMUNICATIONS.																			
WORKS.																			
Metalled Roads—																			
Bridged and drained throughout	4,119	131	7,020	1,318	...	...	...	...	...	7,427	...	...	...	...	...	...	...	...	20,015
Partially bridged and drained	...	1,235	...	...	...	...	...	78	...	1,041	...	...	...	...	670	...	...	...	3,024
Unmetalled Roads—																			
Bridged and drained throughout	69	1,277	...	2,779	...	...	...	...	...	40,142	...	...	...	...	...	...	...	...	44,267
Partially bridged and drained	...	...	...	...	...	...	...	2,204	...	4,599	...	25,054	...	...	...	...	...	...	31,857
Roads—																			
Banked and surfaced with "Muram" or similar material, but not drained	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
Banked, but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	3,120	...	...	...	...	166	...	...	...	3,286
Cleared, partially bridged and drained	...	...	...	...	...	...	...	608	...	611	37	...	...	...	...	...	...	...	1,256
Cleared only	...	...	...	...	...	...	...	...	...	663	...	...	...	...	76	...	...	...	739
Boat-bridges and ferries	...	...	50	...	...	...	...	...	...	21	...	...	...	...	...	...	...	...	71
Accommodation for travellers	...	...	6	...	...	...	...	2,262	...	253	...	...	...	...	205	...	...	...	2,726
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	4,188	2,653	7,076	4,097	...	...	...	5,152	...	57,877	37	25,054	...	...	1,117	...	...	...	107,251
Contribution	4,188	83	4,995	...	...	...	...	...	...	238	...	...	...	...	...	...	...	...	9,504
Net Total	...	2,570	2,081	4,097	...	...	...	5,152	...	57,639	37	25,054	...	...	1,117	...	...	...	97,747
Repairs.																			
Metalled Roads—																			
Bridged and drained throughout	1,952	1,815	14,736	5,945	...	...	...	...	...	15,725	...	...	...	...	...	...	...	...	40,173
Partially bridged and drained	...	1,065	...	...	...	...	...	734	...	1,406	...	...	...	...	...	...	...	...	3,205
Unmetalled Roads—																			
Bridged and drained throughout	62	1,348	...	1,485	...	...	...	...	...	30,072	...	...	...	...	...	...	...	...	32,967
Partially bridged and drained	...	...	...	...	...	...	...	809	...	7,869	...	7,408	...	...	...	...	...	...	16,086
Roads—																			
Banked and surfaced with "Muram" or similar material, but not drained	...	16	...	...	...	...	...	301	...	...	...	...	...	...	...	...	...	...	317
Banked, but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	324	...	...	...	...	1,408	...	...	...	1,732
Cleared, partially bridged and drained	...	...	...	...	...	...	...	30	...	...	1,186	...	...	...	...	...	...	...	1,216
Cleared only	...	...	...	...	...	...	...	1,078	...	1,247	...	...	...	...	...	172	...	...	2,497
Boat-bridges and ferries	...	33	207	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	240
Accommodation for travellers	...	56	38	7	...	...	...	708	...	64	...	...	...	...	246	...	...	...	1,119
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arboriculture	...	200	65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	265
TOTAL	2,014	4,533	15,046	7,437	...	...	...	3,660	...	56,707	1,186	7,408	...	...	1,654	...	172	...	99,817
Contribution	2,014	231	653	...	...	...	...	...	...	...	...	2,410	...	...	...	...	...	...	5,308
TOTAL	...	4,302	14,393	7,437	...	...	...	3,660	...	56,707	1,186	4,998	...	...	1,654	...	172	...	94,509
MISCELLANEOUS PUBLIC IMPROVEMENTS.																			
Works.																			
Paving and Streets	...	...	...	...	...	...	...	...	...	97	...	...	...	...	...	...	...	...	97
Mines	...	...	...	...	...	...	...	...	185	...	...	...	...	...	...	...	...	...	185
Improvements to towns	...	...	...	...	...	...	...	...	...	1,027	...	...	...	...	...	...	...	...	1,027
Water supply	...	2,160	...	1,278	...	...	...	2,088	...	58	...	...	...	...	2,654	...	...	...	5,238
Petroleum operations	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,235	1,235
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	545	...	545
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewerage and drainage	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	6
Miscellaneous	...	428	...	...	...	...	...	37	...	3,109	...	...	...	...	...	...	...	...	3,574
Deduct—Contributions	...	2,588	...	1,278	...	...	...	2,131	185	4,291	...	...	...	...	2,654	...	545	1,235	14,907
	...	2,588	...	−48	...	...	...	...	...	269	...	...	...	...	...	...	...	...	2,779
TOTAL	...	20	...	1,326	...	...	...	2,131	185	4,022	...	...	...	...	2,654	...	545	1,235	12,128
Repairs.																			
Improvements to towns	...	...	...	...	...	...	...	...	...	350	...	...	...	...	...	...	...	...	350
Water-supply	...	174	...	...	...	...	...	115	...	79	...	...	...	...	...	...	4	...	372
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	100	...	100
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Miscellaneous	...	7	...	1	...	...	...	2	...	1,350	...	...	...	...	59	...	21	...	1,440
Deduct—Contributions	...	181	...	1	...	...	...	117	...	1,779	...	...	...	...	59	...	128	...	2,265
	...	181	...	...	...	...	...	...	...	350	...	...	...	...	...	...	...	...	531
TOTAL REPAIRS	...	...	...	1	...	...	...	117	...	1,429	...	...	...	...	59	...	128	...	1,734
TOTAL WORKS AND REPAIRS.	11,078	14,196	19,957	16,073	...	2,436	4,374	25,976	1,681	228,562	1,223	34,893	38,530	12,072	34,592	2,942	18,039	1,235	467,858
Establishment	2,548	6,147	10,124	4,044	...	560	924	6,156	340	68,606	483	7,868	8,221	2,747	7,008	668	3,608	127	130,179
Tools and Plant	166	195	410	813	...	37	...	377	22	2,339	17	513	524	179	434	43	240	...	6,309
Suspense	1,207	...	−394	−195	...	−48	3	...	...	432	...	−394	146	...	49	...	...	...	806
Total Public Works Officers carried over	14,999	20,538	30,097	20,734	...	2,985	5,301	32,509	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	1,362	605,152

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Petroleum boring at Sukkur and Kundra.	Turkish Arabia	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.	Rx.	Rx.
Total Public Works Officers brought forward	14,999	20,538	30,097	20,734	...	2,985	5,301	1,362	...	32,509	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	605, 152
CIVIL BUILDINGS.																				
Works.																				
												OFFICERS OF OTHER DEPARTMENTS.								
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Postal	...	...	...	...	...	...	...	...	...	178	...	...	...	...	...	...	...	...	...	...
Political	...	...	...	...	...	...	...	...	6,764	...	...	...	...	...	...	...	...	...	...	178
Residencies and Agencies	...	...	...	...	...	...	...	...	...	19	...	...	...	...	...	...	...	...	...	6,764
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19
Educational	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Law and Justice	...	...	...	...	...	...	...	...	...	28	...	...	...	...	...	...	...	...	...	...
Jails	...	...	...	...	...	...	...	...	...	292	...	...	...	...	...	...	...	...	...	28
Police	...	...	...	...	...	...	...	...	...	88	...	...	...	...	...	...	...	...	...	292
Medical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	88
Public Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	6,764	605	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...												7,369
Repairs.																				
Political	...	...	...	...	...	...	...	...	...	68	...	...	...	...	...	...	...	...	...	68
Customs	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	8
Postal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Residencies and Agencies	...	...	...	...	503	...	...	...	100	28	...	...	...	...	...	...	...	...	...	631
Land Revenue	...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	...	...	...	...	40
Educational	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	3
Law and Justice	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	25
Police	...	...	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...	...	...	51
Medical	...	...	...	...	...	...	...	...	...	13	...	...	...	...	...	...	...	...	...	13
Public Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	143	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	503	...	...	...	100	379	...	...	...	...	...	...	...	...	...	143
COMMUNICATIONS.																				982
Works.																				
										Nil										
TOTAL	...	...	...	...	...	...	...	...												
Repairs.																				
Metalled Roads—																				...
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	295	...	...	...	...	...	...	...	...	...	
Partially bridged and drained	...	...	...	...	...	...	...	...	...	78	...	...	...	...	...	...	...	...	...	295
Roads—Cleared only	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	78
Arboriculture	...	...	...	...	22	...	...	...	...	610	...	...	...	...	...	...	...	...	...	3
TOTAL	...	...	...	...	22	...	...	...	...	986	...	...	...	...	...	...	...	...	...	632
MISCELLANEOUS PUBLIC IMPROVEMENTS																				1,008
Works.																				
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500
TOTAL	...	...	...	...	...	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500
Repairs.																				
Water-supply	...	...	...	...	...	...	...	...	...	161	...	...	...	...	...	...	...	...	...	161
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	161	...	...	...	...	...	...	...	...	...	161
Total Works and Repairs	...	...	...	...	525	...	...	...	6,864	2,631	...	...	...	...	...	...	...	...	...	10,020
Establishment	...	...	...	...	...	...	...	...	...	357	...	...	...	...	...	...	...	...	...	357
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	6
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	525	...	...	...	6,864	2,994	...	...	...	...	...	...	...	...	...	10,383
TOTAL IMPERIAL	14,999	20,538	30,097	20,734	625	2,985	5,301	1,362	6,864	35,503	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	615,535

19. In Upper Burma the large outlay of Rx. 299,939 was due to the opening out of the Province generally. The other Provinces showing heavy outlay were Assam, Baluchistan, Bengal and the Punjab. The principal works on which outlay was incurred were:—

In Baluchistan—

Buildings—New block of Public Offices, Quetta.
New Residency, Quetta.
Roads—Chor Khel Dhana road.
Kuch Ziarat Tonga road.

In Bengal—

New office for Comptroller of Post Offices.
Servants' Quarters, Government House, Calcutta.
Leaf Godown, Gulzerbagh.

In Upper Burma—

Roads—Myingyan-Fort Stedman, Thabyetkin-Mogok, Banmouk-Mansi, Fort Stedman-Kengtung, Myitkyina-Sadon, Kalewa-Kyigon, Alon-Ye-u Cart-road.

In Assam—

Road from Nichuguard to Manipur.

In North-Western Provinces and Oudh—

Buildings—Constructing buildings for a Bacteriological Laboratory at Mukhtesur.

In Punjab—

Buildings—Constructing Militia lines, Para Chinar, Kurram Valley.
Civil buildings at Para Chinar, Kurram Valley.

The largest outlay on repairs of buildings was in Upper Burma and was due to the large increase in the number of Police buildings.

More than half of the total outlay on the up-keep of roads was incurred in Upper Burma: Central India, Coorg, Baluchistan, Rajputana and Assam absorb most of the remainder.

The outlay incurred to the end of 1895-96 on the construction of the North-West Frontier road from Dera Ismail Khan to Khusalgarh was as follows:—

	Estimate.	Outlay.	Excess.
	Rx.	Rx.	Rx.
Works	325,331	323,275	—2,056
Establishment	65,897	70,070	+4,173
Tools and Plant	12,600	9,407	—3,193
TOTAL	403,828	402,752	—1,076

In addition to this, outlay to the extent of Rx. 6,684 was incurred on this work and debited to the grant for 44—Military Works.

20. 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. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
							Officers of the Public Works Department.									
Civil Buildings.																
New Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Forest	...	...	...	...	...	...	73	...	—143	...	...	136	...	1,022	1,157	2,250
Customs	...	...	...	...	...	...	...	...	899	...	82	...	...	...	5,820	6,801
Postal	...	...	...	...	...	...	...	...	703	...	...	...	...	...	...	703
Telegraph	...	...	...	...	...	...	...	...	2,187	...	...	...	...	...	...	2,187
Excise	...	...	...	...	...	...	1,045	...	...	...	...	1,425	89	4,252	3,636	10,447
Residences for Local Governments, etc	...	...	...	...	...	...	289	...	20,634	605	768	1,855	1,793	5,633	2,247	33,824
Secretariat Offices	...	...	...	...	...	...	...	...	1	56	533	1,549	441	442	...	3,022
Circuit houses not being Commissioners' Courts	...	...	...	...	...	...	139	...	...	...	...	...	...	...	...	139
Land Revenue	...	...	...	...	...	...	2,999	...	59	105	6,665	15,598	3,177	65,638	29,664	124,439
Treasury and Currency	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10
Board of Revenue	...	...	...	...	...	...	...	...	...	...	123	23	...	32	...	178
Political Agencies	...	...	...	...	...	...	5	...	...	2,535	...	...	...	...	404	2,944
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	10,486	...	...	162	...	10,648
Minor Departments	...	...	...	...	...	...	...	...	...	...	17,749	1,236	138	38	35	19,196
Law and Justice	...	...	...	...	...	...	2,336	...	12,126	4,321	8,489	4,419	2,426	3,218	6,167	43,502
Ecclesiastical	...	...	...	...	...	...	541	...	661	126	399	1,159	276	815	1,394	5,371
Jails	...	...	...	...	...	...	5,898	...	14,460	89	9,388	8,745	2,195	2,371	6,058	49,174
Police	...	...	...	...	...	...	11,124	...	15,431	992	4,581	8,511	3,219	9,883	29,565	83,306
Educational	...	...	...	...	...	...	1,600	...	949	1,324	41,952	765	999	24,222	34,540	106,351
Medical	...	...	...	...	...	...	4,356	...	554	20	40,299	2,543	1,229	6,463	13,679	69,143
Registration	...	...	...	...	...	...	41	...	...	...	176	...	11	9,114	49	9,391
Printing	...	...	...	...	...	...	117	...	...	20	...	217	...	67	417	838
Public Works	...	...	...	...	...	...	1,366	...	1,080	1,913	127	1,356	772	6 855	1,927	15,296
Miscellaneous	...	...	...	...	...	...	...	...	5,465	2,181	355	20	3,521	3,807	1,998	17,347
	...	...	...	...	...	...	31,934	...	75,600	14,287	142,142	49,457	20,286	144,044	138,757	616,507
Deduct—Contributions	...	...	...	...	...	...	*4,596*	...	*1,570*	*514*	*17,381*	*1,442*	*481*	...	*32,739*	*58,723*
Total	...	...	...	...	...	...	27,338	...	74,030	13,773	124,761	48,015	19,805	144,044	106,018	557,784
Repairs.																
Forest	...	...	...	...	...	...	95	...	...	...	...	...	...	25	569	689
Customs	...	...	...	...	...	...	...	...	371	...	515	...	...	...	723	1,609
Postal	...	...	...	...	...	...	...	...	437	...	...	...	...	...	...	437
Telegraph	...	...	...	...	...	...	...	...	556	...	...	...	...	...	...	556
Excise	...	...	...	...	...	...	86	...	...	...	139	613	265	175	96	1,374
Residences for Local Governments	...	...	...	...	...	...	435	...	2,277	734	2,330	1,015	1,027	3,909	2,866	14,593
Secretariat Offices	...	...	...	...	...	...	...	...	...	103	1,291	570	432	690	...	3,086
Circuit houses not being Commissioners' Courts	...	...	...	...	...	...	186	...	...	...	...	...	...	...	...	186
Land Revenue	...	...	...	...	...	...	575	...	...	1	3,261	8,569	3,956	4,213	9,740	30,315
Treasury and Currency	...	...	...	...	...	...	11	...	132	...	...	...	...	362	...	505
Board of Revenue	...	...	...	...	...	...	...	...	...	...	734	153	151	241	...	1,279
Political Agencies	...	...	...	...	...	...	...	..	...	42	...	...	147	...	521	710
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	22	...	61	11	...	94
Minor Departments	...	...	...	...	...	...	55	...	...	56	501	1,304	886	241	1,162	4,205
Law and Justice	...	...	...	...	...	...	1,349	...	2,444	2,438	3,834	2,218	1,025	2,267	3,947	19,522
Ecclesiastical	...	..	...	...	...	...	398	...	687	373	2,057	968	1,278	1,384	3,272	10,417
Jails	...	...	...	...	...	...	1,242	...	1,453	518	2,846	1,909	4,110	1,654	1,976	15,708
Police	...	...	...	...	...	...	2,324	...	2,202	338	2,422	8,302	5,350	1,174	5,163	27,365
Educational	...	...	...	...	...	...	172	...	344	657	3,913	1,869	731	721	2,956	11,363
Medical	...	...	...	...	...	...	168	...	119	93	3,651	1,187	691	1,622	3,565	11,096
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...	75	42	117
Registration	...	...	...	...	...	...	...	...	...	...	55	8	...	315	10	388
Printing	...	...	...	...	...	...	10	...	...	45	...	140	69	—3	189	450
Public Works	...	...	...	...	...	...	1,059	...	2,948	1,315	1,697	584	1,277	4,907	1,384	15,171
Miscellaneous	...	...	...	...	...	...	51	...	3,039	1,321	2,636	594	601	1,162	1,266	10,670
	...	...	...	...	...	...	8,216	...	17,099	8,034	31,904	30,003	22,057	25,145	39,447	181,905
Deduct—Contributions	...	...	...	...	...	...	36	...	...	...	*143*	328	...	...	*319*	*826*
	...	...	...	...	...	...	8,180	...	17,099	8,034	31,761	29,675	22,057	25,145	39,128	181,079
Carried over	...	...	...	...	...	...	35,518	...	91,129	21,807	156,522	77,690	41,862	169,189	145,146	738,863

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
							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	...	...	...	...	...	...	35,518	...	91,129	21,807	156,522	77,690	41,862	169,189	145,146	738,863
Communications.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	5,847	...	3,185	1,577	13,791	20,654	9,690	7,690	5,408	67,842
Partially bridged and drained	...	...	...	...	...	...	297	...	591	...	...	...	...	...	724	1,612
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	3,229	...	1,801	15,023	611	...	9,739	10	1,619	32,032
Partially bridged and drained	...	...	...	...	...	...	4,297	...	4,960	9,184	2,171	...	447	...	2,195	23,254
Roads—																
Banked and surfaced with "muram" or similar material but not drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	8,593	...	251	2,239	1,020	...	...	...	...	12,103
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	100	139	...	67	...	...	...	306
Cleared only	...	...	...	...	...	...	336	...	261	...	83	...	291	...	98	1,069
Boat bridges and ferries	...	...	...	...	...	...	166	...	...	507	...	601	53	47	...	1,374
Accommodation for travellers	...	...	...	...	...	...	369	...	...	2,162	...	1,089	1,782	...	158	5,560
Arboriculture	...	...	...	...	...	...	762	...	...	...	...	...	...	...	...	762
Total	...	...	...	...	...	...	23,896	...	11,149	30,831	17,676	22,411	22,002	7,747	10,202	145,914
Deduct—Contributions	...	...	...	...	...	...	6	...	...	...	*1,170*	298	*1,749*	...	29	3,252
Total	...	...	...	...	...	...	23,890	...	11,149	30,831	16,506	22,113	20,253	7,747	10,173	142,662
Repairs.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	14,836	...	35,646	8,060	51,884	67,913	66,092	15,619	41,870	301,920
Partially bridged and drained	...	...	...	...	...	...	6,040	...	3,946	...	522	...	...	...	18,071	28,579
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	2,048	...	3,051	7,696	2,071	...	12,400	...	4,163	31,429
Partially bridged and drained	...	...	...	...	...	...	7,060	...	6,243	16,625	1,911	...	1,317	...	15,948	49,104
Roads—																
Banked and surfaced with "muram" or similar material but not drained	...	...	...	...	...	...	...	...	...	299	...	...	400	...	134	833
Banked but not surfaced, etc.	...	...	...	...	...	...	4,356	...	679	2,632	297	...	180	...	187	8,331
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	2,615	1,052	...	9	...	...	108	3,784
Cleared only	...	...	...	...	...	...	...	...	127	65	39	...	2,823	...	375	3,429
Boat bridges and ferries	...	...	...	...	...	...	993	...	...	2,354	...	6,854	12,770	...	2	22,973
Accommodation for travellers	...	...	...	...	...	...	605	...	...	5,068	108	2,895	4,143	...	669	13,488
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	1,971	...	1,571	3,542
Total	...	...	...	...	...	...	35,938	...	52,307	43,851	56,832	77,671	103,096	15,619	83,098	467,412
Deduct—Contributions	...	...	...	...	...	...	48	...	630	306	...	*1,196*	*108*	...	*11*	2,299
Total	...	...	...	...	...	...	35,890	...	51,677	43,545	56,832	76,475	101,988	15,619	83,087	465,113
Carried over	...	...	...	...	...	...	95,293	...	153,955	96,183	229,860	176,278	164,103	192,555	238,406	1,346,638

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought forward	...	...	...	...	...	...	95,298	...	153,955	96,183	229,860	176,278	164,103	192,555	238,406	1,346,633
MISCELLANEOUS PUBLIC IMPROVEMENTS.									OFFICERS OF THE PUBLIC WORKS DEPARTMENT—*concluded.*							
New Works.																
Improvements to towns	...	...	...	...	...	...	100	...	...	318	...	4,339	- 877	117	500	4,427
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	17	...	67	84
Markets	...	...	...	...	...	...	...	...	1,800	...	...	...	...	...	...	1,800
Water-supply	...	...	...	...	...	...	3,906	...	367	553	...	3,310	10,712	143	22	19,003
Sewerage and drainage	...	...	...	...	...	...	436	...	...	...	...	1,093	10,025	...	39	11,593
Harbours	...	...	...	...	...	...	...	...	1,358	...	20	...	...	...	...	1,378
Light-houses	...	...	...	...	...	...	...	...	2,362	...	...	...	...	...	3	2,365
Mines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	5	...	55	2,577	1,492	1,345	34,806	699	1,869	42,848
	...	...	...	...	...	...	4,447	...	5,932	3,448	1,512	10,087	54,683	959	2,500	83,568
Deduct—Contributions	...	...	...	...	...	...	*3,970*	...	*3,368*	*317*	*643*	*1,627*	*20,932*	*184*	*631*	*31,662*
	...	...	...	...	...	...	477	...	2,574	3,131	869	8,460	33,751	775	1,869	51,906
Repairs.																
Markets	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	11
Improvements to towns	...	...	...	...	...	...	...	...	112	104	...	598	142	2,207	...	3,163
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	3,085	...	48	3,133
Water-supply	...	...	...	...	...	...	11	...	29	1,040	...	173	144	...	161	1,558
Sewerage and drainage	...	...	...	...	...	...	...	...	35	...	...	...	11	...	9	55
Harbours	...	...	...	...	...	...	...	...	324	...	667	...	...	2	220	1,213
Light-houses	...	...	...	...	...	...	...	...	776	...	...	...	...	...	113	889
Miscellaneous	...	...	...	...	...	...	52	...	162	681	4,874	75	403	11	2,430	8,688
	...	...	...	...	...	...	63	...	1,438	1,836	5,541	846	3,785	2,220	2,981	18,710
Deduct—Contributions	...	...	...	...	...	...	..	...	*198*	*1,013*	...	60	262	68	*13*	*1,604*
	...	...	...	...	...	...	63	...	1,240	823	5,541	786	3,523	2,152	2,968	17,106
Total Works and Repairs	...	...	...	...	...	...	95,833	...	157,769	100,137	236,270	185,534	201,377	195,482	243,243	1,415,650
Establishment	...	...	...	...	...	...	38,957	...	48,862	39,093	74,898	82,229	64,285	55,916	90,696	494,936
Tools and Plant	...	...	...	...	...	...	1,032	...	2,568	2,923	2,105	1,450	1,787	7,551	5,012	24,428
Suspense	...	...	...	...	...	...	*-1,015*	...	*-7,919*	*-2,447*	*-4,297*	*-9,465*	*-8,947*	*-5,813*	180	*-34,716*
TOTAL PUBLIC WORKS OFFICERS	...	...	...	...	...	...	134,812	...	201,287	139,706	308,976	259,748	263,502	253,136	339,131	1,900,298
CIVIL BUILDINGS.									OFFICERS OF OTHER DEPARTMENTS.							
New Works.																
Forest	...	...	...	...	...	...	...	...	...	...	153	...	...	...	...	153
Administration	...	...	...	...	...	..	...	...	...	...	...	50	...	...	...	50
Treasury and Currency	...	...	...	...	...	...	...	...	...	...	29	...	...	...	...	29
Land Revenue	...	...	...	...	...	...	...	...	...	415	...	...	...	...	...	415
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2
Law and Justice	...	...	...	...	...	...	...	...	...	415	...	...	...	283	...	698
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...	6,525	...	6,525
Jails	...	...	...	...	...	...	...	...	...	...	504	...	...	...	...	504
Police	...	...	...	...	...	...	...	...	...	2,230	22	180	...	...	...	2,432
Educational	...	...	...	...	...	...	...	...	...	75	118	...	...	...	...	193
Medical	...	...	...	...	...	...	...	...	...	100	302	...	...	...	...	402
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	198	...	...	...	198
Public Works	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1
TOTAL	...	...	...	...	...	...	...	...	...	3,235	1,128	431	...	6,808	...	11,602
Repairs.																
Administration	...	...	...	...	...	...	...	...	...	...	...	877	...	...	...	877
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	182	...	...	...	182
Land Revenue	...	...	...	...	...	...	...	...	...	...	19	276	...	...	...	295
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	1,535	...	1,535
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Police	...	...	...	...	...	...	...	...	...	...	58	1,196	...	...	...	1,254
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,715	1,680	...	...	...	3,395
Public Works	...	...	...	...	...	...	...	...	...	...	...	202	...	...	...	202
Medical	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	20
	...	...	...	...	...	...	...	...	...	...	1,812	4,413	...	1,535	...	7,760
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	*130*	...	*130*
Carried over	...	...	...	...	...	...	...	...	...	...	1,812	4,413	...	1,405	...	7,630
	...	...	...	...	...	...	...	...	...	3,235	2,940	4,844	...	8,213	...	19,232

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Total of other Departments brought forward	...	...	...	...	...	...	...	...	...	3,235	2,940	4,844	...	8,213	...	19,232
PROVINCIAL—*contd.*									OFFICERS OF OTHER DEPARTMENTS—*concluded.*							
COMMUNICATIONS.																
Works.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	2,646	...	2,646
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	339	...	1	...	...	...	340
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	5	...	395	...	400
Roads—																
Banked and surfaced with "Muram" or similar material, but not drained	...	...	...	...	...	...	...	...	...	...	...	...	...	215	...	215
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	218	...	...	110	...	328
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	26	...	411	...	437
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	17	...	164	...	1,196	...	1,377
	...	...	...	...	...	...	...	...	...	356	218	196	...	4,973	...	5,743
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,474*	...	*1,474*
	...	...	...	...	...	...	...	...	...	356	218	196	...	3,499	...	4,269
Repairs.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	1,204	21	...	1,190	...	2,415
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	2,779	...	...	1,179	...	3,958
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	...	14	...	807	...	821
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	396	...	917	...	1,313
Roads—																
Banked and surfaced with "Muram" or similar material, but not drained	...	...	...	...	...	...	...	...	...	...	47	...	...	556	...	603
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	2,652	...	2,652
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	620	...	10	...	630
Cleared only	...	...	...	...	...	...	...	...	...	...	...	392	...	907	...	1,299
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	...	3,446	225	...	...	...	3,671
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	90	...	...	...	90
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1
	...	...	...	...	...	...	...	...	...	...	7,676	1,759	...	8,218	...	17,653
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,690*	...	*1,690*
	...	...	...	...	...	...	...	...	...	...	7,676	1,759	...	6,528	...	15,963
MISCELLANEOUS PUBLIC IMPROVEMENTS																
New Works.																
Improvements to towns	...	...	...	...	...	...	...	...	20,230	...	...	...	...	35,778	...	56,008
Water-supply	...	...	...	...	...	...	...	...	...	...	...	737	...	21,925	...	22,662
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	30	...	82	...	112
Miscellaneous	...	...	...	...	...	...	...	...	...	4,514	1,369	1,078	...	...	...	7,561
TOTAL	...	...	...	...	...	...	...	...	20,230	4,514	1,369	2,445	...	57,785	...	86,343
Repairs.																
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	350	...	350	...	700
Markets	...	...	...	...	...	...	...	...	...	...	...	86	...	...	...	86
Water-supply	...	...	...	...	...	...	...	...	...	...	...	955	...	9,215	...	10,170
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	360	...	...	...	...	360
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,338	7,394	...	...	...	8,732
TOTAL	...	...	...	...	...	...	...	...	...	...	1,698	8,785	...	9,565	...	20,048
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	..	20,230	8,105	13,901	18,029	...	85,590	...	145,855
Establishment	...	...	...	...	...	...	38	...	...	...	4,634	4,312	1,720	...	...	10,704
Tools and Plant	...	...	...	...	...	...	...	...	...	...	105	184	...	...	...	289
Miscellaneous	...	...	...	...	...	...	2	...	...	...	...	3,338	1,833	...	840	6,013
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	...	...	40	...	20,230	8,105	18,640	25,863	3,553	85,590	840	162,861
TOTAL PROVINCIAL	...	...	...	...	...	...	134,852	...	221,517	147,811	327,616	285,611	267,055	338,726	339,971	2,063,159

21. The following table shows the proportions in which Provincial Funds were utilised on Buildings, Roads, etc.:—

Provinces.	Percentage of total outlay.										
	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Officers of the Public Works Department.											
Central Provinces	21	6	18	27	...	...	28	1	—1	...	100
Lower Burma	37	8	6	26	1	...	24	1	—3	...	100
Assam	9	6	22	31	2	1	28	3	—2	...	100
Bengal	40	10	5	19	...	2	24	1	—1	...	100
North-Western Provinces and Oudh	19	11	9	29	3	...	32	...	—3	...	100
Punjab	8	9	8	39	13	1	24	...	—2	...	100
Madras	57	10	3	6	...	1	22	3	—2	...	100
Bombay	31	12	3	25	...	1	27	1	...	...	100
	29	10	7	24	3	1	26	1	—1	...	100
Officers of other Departments.											
Central Provinces	...	...	...	...	...	...	95	...	...	5	100
Lower Burma	...	...	...	...	100	...	...	...	...	...	100
Assam	40	...	4	...	56	...	...	...	...	...	100
Bengal	6	10	2	41	7	9	25	...	...	...	100
North-Western Provinces and Oudh	2	17	1	7	9	34	16	1	...	13	100
Punjab	...	...	...	...	...	...	48	...	...	52	100
Madras	8	2	4	7	68	11	...	...	...	...	100
Bombay	...	...	...	...	...	...	...	...	...	100	100
	7	5	3	10	53	12	7	...	...	3	100

22. The outlay by Officers of the Public Works Department was incurred in the following proportions:—

	Against	
	1894-95.	1893-94.
29 per cent. on new Buildings	29 per cent.	30 per cent.
7 „ „ Roads	9 „	10 „
3 „ „ Works of Miscellaneous Public Improvement	2 „	1 „
10 „ on repairs to Buildings	9 „	9 „
24 „ „ „ to Roads	24 „	24 „
1 „ „ „ to Works of Miscellaneous Public Improvement	1 „	1 „
26 „ of the total outlay has gone in payments to Establishment	27 „	24 „
1 „ on Tools and Plant	1 „	1 „

23. The outlay by Public Works Officers was Rx. 557,784 on new Buildings, as compared with Rx. 142,662 on new Roads.

24. Variations in the percentages are noticeable. In Madras the percentage of outlay on new buildings was 57 against only 3 per cent. on new roads. Bombay carries the same percentage on new roads with 31 per cent. on new buildings. Lower Burma, Bengal, and the North-Western Provinces and Oudh also show considerably larger outlay on new buildings than on new roads. Assam, on the other hand, shows a larger percentage of outlay on new roads than on new buildings. The outlay by Officers of other Departments was comparatively small, and no matter of special interest is noticeable. The bulk of the outlay was incurred on works of Miscellaneous Public Improvement.

25. *Repairs* of Buildings and Roads have taken up the undernoted percentages of the total outlay:—

Provinces.	Percentage of total outlay incurred on Repairs.		
	Buildings.	Roads.	Miscellaneous Public Improvements.
Public Works Officers.			
Central Provinces	6	27	...
Lower Burma	8	26	...
Assam	6	31	1
Bengal	10	19	2
North-Western Provinces and Oudh	11	29	...
Punjab	9	39	1
Madras	10	6	1
Bombay	12	25	1
Officers of other Departments.			
Central Provinces	...	...	...
Lower Burma	...	...	...
Assam	...	...	...
Bengal	10	41	9
North-Western Provinces and Oudh	17	7	34
Punjab	...	...	...
Madras	2	7	11
Bombay	...	...	...

26. The principal works under construction on which outlay was incurred were:—

In Central Provinces—

Buildings—Additions and alterations to Jail at Narsinghpur.
Special Repairs, Additions, etc., to Police Lines, Nagpur.
Roads—Arang-Khariar.
Mandla-Dindori.
Mandla-Bilaspur.
Mul-Mooramgaon.

In Lower Burma—

Buildings—Jail at Prome.
New Government House, Rangoon.
New Public Offices, Rangoon.
Lunatic Asylum, Rangoon.
Reformatory at Insein.
Deputy Commissioner's Court House at Myaungmya.
Record and Treasury Strong Room, Henzada.
Roads—Tavoy to opposite Yebyu.
Shwegyin-Hlaingbwe.
Thonzeik-Bilin.
Thayetmyo-Mindon.

In Assam—

Roads—Changsil Road, Duarband to Aijal.
Bridges on the Companyganj-Salutikar road.
Improving bridges on Northern Trunk road.

In Bengal—

Buildings—New Wing to the Opium Godown, Calcutta.
Zenana Hospital, Bankipur.
New Stamp and Stationery Office, Calcutta.
Court House, Barisal.
Additional accommodation for Museum, Calcutta.
New Block Stamp and Stationery Office.
Kurseong School.
Anatomical block, Medical College.
Boarding-house, Madrassa College.
Eden Hindu Hostel, Calcutta.
Lady Elliott's Hostel, Sealdah.
Roads—Foreshore Road, Howrah.
Ranchi-Chaibassa.
Bridge over the Balasan.

In North-Western Provinces and Oudh—

Buildings—Offices for Deputy Commissioner, Naini Tal.
Gorakhpur Jail.
Gohna Lake Protective measures, Garhwal.
Protective Works, Sher-ka-Danda Hill.
Roads—Tonga Road from Brewery to Naini Tal.

In Punjab—

River Protective Works, Dera Ghazi Khan.
Simla Water-works.
Montgomery Jail.
Combined Boarding-house for the Central Training College, Normal School, and the Model School, Lahore.
Amballa Jail.
Amballa City Water-supply.

In Madras—

Buildings—Additions and improvements to Government House, Ootacamund.
Collectors' Offices at Calicut and Cuddalore.
New Law College, Madras.
Public Office at Tanjore.
Additions and improvements to Penitentiary, Madras.
Connemara Library and Victoria Technical Institute, Madras.
Quarters for ten men of His Excellency the Governor's band.
Record room in Collector's Office in Thirumala Naick's Palace.
Additions and alterations to old High Court Buildings to accommodate Stamps, Stationery, Collectors' Offices, Madras.
Additions to the Presidency College.
Roads—Vayittiri to Gudalur.
Iron bridge at Mahasingi.
Rattikota to Boyarani.
Miscellaneous Public Improvements—Improvements to Ootacamund Lake.

In Bombay—

Buildings—Central Jail, Hyderabad.
Civil Hospital and Medical School at Hyderabad.
City Police Lines, Poona.
Distillery buildings at Kotri.
Subordinate Judges and Small Cause Courts at Poona.
Adding a wing to Public Works Buildings, Bombay.
Head-Quarters, Police Offices and Lines, Bombay.
Rao Bahadur Govindrao Ramchandra Garud High School, Dhulia, Khandesh District.
Roads—Hukeri-Gokák.
Nipáni-Mahálingpur.
Neri-Ajanta.
Bridge at Dápuri on Mulla River.
Miscellaneous Public Improvement—Strengthening the existing dry rubble store pitching from Colába to opposite Marine Lines Station.

27. The money obtained from *Incorporated Local Funds* has been expended on the undernoted objects :—

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Officers of the Public Works Department.														
Civil Buildings.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works.															
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	410	...	...	410
Minor Departments	...	...	...	...	...	...	...	...	...	...	20	...	...	...	20
Police	...	...	...	...	...	...	...	...	...	...	...	2	...	...	2
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	5	...	...	5
Educational	...	...	...	...	...	...	...	...	...	...	4,230	5,166	...	8,803	18,199
Medical	...	...	...	...	...	...	...	3,957	...	...	11,204	755	...	3,631	19,547
Public Works	...	...	...	...	...	...	...	...	64	...	807	...	...	...	871
Miscellaneous	...	...	...	...	...	...	...	3,218	...	...	...	1,507	...	179	4,904
Total	...	...	...	...	...	...	...	7,175	64	...	16,261	7,845	...	12,613	43,958
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	6,700	...	...	...	6,700
Total	...	...	...	...	...	...	...	7,175	64	...	9,561	7,845	...	12,613	37,258
Repairs.															
Land Revenue	...	...	...	...	...	...	..	...	...	...	...	1,277	...	150	1,427
Minor Departments	...	...	...	...	...	...	..	...	...	...	140	2	...	...	142
Excise	...	...	...	...	...	...	..	...	...	...	...	43	...	...	43
Law and Justice	...	...	...	...	...	...	..	...	...	...	...	596	...	...	596
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	5	...	...	5
Educational	...	...	...	...	...	...	...	9	...	...	2,807	3,653	...	65	6,534
Medical	9	...	...	...	...	...	...	79	5	...	3,099	1,371	...	192	4,755
Public Works	...	...	...	...	...	...	...	...	189	...	256	...	...	...	445
Miscellaneous	...	...	...	...	...	...	...	501	...	...	...	1,523	...	58	2,082
Total	9	...	...	...	...	...	...	589	194	...	6,302	8,470	...	465	16,029
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	249	...	...	...	249
Total	9	...	...	...	...	...	...	589	194	...	6,053	8,470	...	465	15,780
Communications.															
Works.															
Metalled Roads—															
Bridged and drained throughout	451	...	...	...	...	211	...	16,899	120	...	21,027	2,016	...	10,374	51,098
Partially bridged and drained	...	...	...	...	...	1,188	...	4,015	...	...	...	834	...	6,294	12,331
Unmetalled Roads—															
Bridged and drained throughout	28	...	...	...	...	295	813	5,850	12,733	...	7,532	2,224	−93	1,754	31,136
Partially bridged and drained	...	...	...	...	...	5,592	...	371	14,657	...	...	4,345	...	20,881	45,846
Roads—															
Banked and surfaced with "muram" or similar material, but not drained	...	..	...	...	...	935	...	...	469	...	...	...	...	1,719	3,123
Banked but not surfaced, partially bridged and drained	...	...	346	...	...	6,030	...	1,164	928	...	...	...	...	387	8,855
Cleared, partially bridged and drained	16	...	...	...	...	...	221	967	1,045	...	1,828	1,445	...	1,397	6,919
Cleared only	...	...	...	...	...	...	80	174	401	...	3	406	...	1,424	2,488
Boat-bridges and ferries	...	...	44	...	...	...	...	...	567	...	−25	3	34	729	1,352
Accommodation for travellers	...	...	9	...	...	...	133	...	344	...	29	955	...	865	2,335
Arboriculture	...	...	...	...	...	128	...	...	...	...	...	...	...	...	128
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	8	...	8
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	410	...	410
Total	495	...	399	...	...	14,379	1,247	29,440	31,264	...	30,394	12,228	359	45,824	166,029
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	955	...	...	...	955
Total	495	...	399	...	...	14,379	1,247	29,440	31,264	...	29,439	12,228	359	45,824	165,074
Carried over	504	...	399	...	...	14,379	1,247	37,204	31,522	...	45,053	128,543	359	58,902	218,112

OFFICERS OF THE PUBLIC WORKS DEPARTMENT—*contd.*

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought forward	504	...	399	...	...	14,379	1,247	37,204	31,522	...	45,053	28,543	359	58,902	218,112
COMMUNICATIONS—*contd.*															
Repairs.															
Metalled Roads—															
Bridged and drained throughout	652	...	...	...	...	767	82	7,541	65	...	64,447	13,674	933	12,420	100,581
Partially bridged and drained	42	...	...	...	...	1,070	...	...	216	...	...	2,112	...	10,674	14,114
Unmetalled Roads—															
Bridged and drained throughout	41	...	...	...	...	756	...	1,486	19,299	...	14,449	6,144	1,337	4,663	48,175
Partially bridged and drained	231	...	...	...	...	748	...	234	5,615	...	...	12,622	...	24,599	44,049
Roads—															
Banked and surfaced with "muram" or similar material but not drained	84	...	...	...	...	134	...	...	...	...	...	48	...	4,068	4,334
Banked but not surfaced, partially bridged and drained	104	...	701	...	...	196	...	1,471	1,101	...	...	701	...	1,853	6,127
Cleared, partially bridged and drained	233	...	...	...	...	...	...	119	1,452	...	3,289	2,265	...	656	8,014
Cleared only	...	...	...	...	...	...	...	20	464	...	8	2,298	...	546	3,336
Boat-bridges and ferries	...	...	40	...	...	...	...	...	371	...	...	585	289	1,526	2,811
Accommodation for travellers	...	...	125	...	...	...	...	...	1,370	...	173	2,801	...	552	5,021
Miscellaneous	...	...	12	...	...	...	...	...	...	...	...	...	...	...	12
Arboriculture	...	...	...	...	...	...	...	...	...	...	739	...	...	531	1,270
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	140	...	140
TOTAL	1,387	...	878	...	...	3,671	82	10,871	29,953	...	83,105	43,250	2,699	62,088	237,984
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	437	...	...	...	437
TOTAL	1,387	...	878	...	...	3,671	82	10,871	29,953	...	82,668	43,250	2,699	62,088	237,547
MISCELLANEOUS PUBLIC IMPROVEMENTS.															
New Works.															
Improvements to towns	...	...	...	...	...	222	...	...	230	...	80	234	...	...	816
Markets	...	...	...	...	...	393	1,054	3,263	1,179	...	...	...	...	...	5,889
Water-supply	...	...	69	...	...	89	...	276	3,132	...	...	6,145	...	9,878	19,588
Paving and streets	...	...	...	...	...	...	...	1,406	...	...	...	48	...	...	1,454
Sewerage and drainage	...	...	...	...	...	...	...	...	286	...	538	1,385	...	...	2,209
Harbours	...	...	...	...	...	...	...	1,472	...	...	...	...	...	...	1,472
Conservancy	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1
Miscellaneous	...	...	13	...	...	...	...	284	777	...	43	907	...	89	2,113
TOTAL	...	...	82	...	...	703	1,054	6,701	5,654	...	661	8,720	...	9,967	33,542
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	602	...	...	...	602
TOTAL	...	...	82	...	..	703	1,054	6,701	5,654	...	159	8,720	...	9,967	33,040
Repairs.															
Improvements to towns	...	...	...	...	...	...	...	...	81	...	120	228	...	...	429
Markets	...	...	4	...	...	...	11	821	192	...	...	4	...	...	1,032
Paving and streets	...	...	...	...	...	...	...	1,203	...	...	...	1,449	...	...	2,652
Water-supply	...	...	30	...	...	...	...	...	818	...	9	2,786	10	668	4,321
Sewerage and drainage	...	...	...	...	...	...	...	...	187	...	534	540	...	...	1,261
Harbours	...	...	...	...	...	...	...	711	...	...	...	...	...	11	722
Miscellaneous	...	...	52	...	...	...	3	...	720	...	1,056	664	...	15	2,510
Conservancy	...	...	...	...	...	...	...	...	...	...	...	2	...	...	2
TOTAL	...	...	86	...	...	...	14	2,735	1,998	...	1,719	5,673	10	694	12,929
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	60	...	...	...	60
TOTAL	...	...	86	...	...	...	14	2,735	1,998	...	1,659	5,673	10	694	12,869
TOTAL WORKS AND REPAIRS	1,891	...	1,445	...	...	18,753	2,397	57,511	69,127	...	129,539	86,186	3,068	131,651	501,568
Establishment	189	...	333	...	...	...	720	12,951	5,952	...	40,000	10,793	1,446	14,706	87,090
Tools and Plant	28	...	22	...	...	...	24	890	330	...	1,100	476	2,256	2,142	7,268
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	—167	—167
TOTAL OFFICERS OF THE P. W. DEPT.	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought forward	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
CIVIL BUILDINGS.															
New Works.															
OFFICERS OF OTHER DEPARTMENTS.															
Postal	...	...	...	...	...	...	...	32	..	458	...	...	...	...	490
Telegraph	...	...	...	...	...	...	...	...	...	150	...	...	...	...	150
Customs	...	...	...	...	...	...	...	...	...	12	...	...	...	...	12
Administration	...	...	...	...	...	...	...	...	...	5,987	...	...	145	304	6,436
Opium	...	...	...	...	...	...	...	...	...	1,000	...	...	...	...	1,000
Excise	...	...	...	...	...	...	...	...	...	101	...	...	...	...	101
Land Revenue	...	...	...	...	...	...	...	...	...	420	...	...	...	1,225	1,645
Political Agencies	...	...	...	...	...	...	...	...	...	15	...	...	...	...	15
Minor Departments	...	...	...	...	...	...	...	...	...	18	...	...	...	...	18
Police	51	...	...	...	...	...	306	88	...	503	1	...	...	...	949
Law and Justice	...	...	...	...	...	...	...	...	...	6,014	...	...	...	...	6,014
Educational	63	...	...	...	...	...	...	...	...	1,504	1,910	...	2,991	6,796	13,264
Ecclesiastical	...	...	...	...	...	...	...	...	...	461	...	...	...	...	461
Jails	...	...	...	...	...	...	...	...	...	2,538	...	...	...	...	2,538
Medical	112	...	...	...	...	...	...	51	...	2,943	379	...	2,980	347	6,812
Public Works	...	11	...	...	...	64	...	...	...	2,893	88	...	1,103	...	4,159
Registration	...	...	...	...	...	...	...	...	...	42	...	...	...	...	42
Treasury and Currency	...	...	...	...	...	...	...	...	...	55	...	...	...	...	55
Miscellaneous	...	...	...	...	...	...	...	...	...	2,095	183	...	4,877	1,056	8,211
TOTAL	226	11	...	...	...	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	226	11	...	...	...	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
Repairs.															
Customs	...	...	...	...	...	...	...	...	...	49	...	...	...	...	49
Opium	...	...	...	...	...	...	...	...	...	21	...	...	...	...	21
Postal	...	...	...	...	...	...	...	2	...	389	...	...	...	...	391
Telegraph	...	...	...	...	...	...	...	...	...	116	...	...	...	...	116
Administration	...	...	...	...	...	...	...	...	...	2,627	...	...	36	107	2,770
Excise	...	...	...	...	...	...	...	...	...	18	...	...	...	...	18
Treasury and Currency	...	...	...	...	...	...	...	...	...	13	...	...	...	...	13
Minor Departments	...	...	...	...	...	...	...	...	...	2	...	...	...	...	2
Police	6	75	...	...	...	...	13	101	...	1,612	157	...	...	...	1,964
Law and Justice	...	50	...	...	...	...	...	...	...	3,114	...	...	...	...	3,164
Political Agencies	...	1	...	...	...	...	...	...	...	77	...	...	...	...	78
Land Revenue	...	...	...	...	...	...	...	...	...	693	...	...	...	...	693
Educational	96	...	...	...	...	...	...	...	...	1,449	5,547	...	1,281	6,235	14,608
Ecclesiastical	...	...	...	...	...	...	...	...	...	427	...	...	...	...	427
Jails	...	...	...	...	...	...	...	...	...	2,374	...	...	...	...	2,374
Medical	1	...	...	...	...	...	...	...	...	817	184	...	1,360	59	2,921
Public Works	...	29	...	...	...	49	...	...	...	903	175	...	545	...	1,701
Registration	...	...	...	...	...	...	...	...	...	129	...	...	...	...	129
Miscellaneous	35	117	...	...	...	...	...	...	...	4,006	33	...	6,484	127	10,802
	138	272	...	...	...	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	138	272	...	...	...	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
COMMUNICATIONS.															
New Works.															
Metalled Roads—															
Bridged and drained throughout	...	...	...	...	...	270	...	...	...	64,712	58	...	22,662	29	87,731
Partially bridged and drained	...	...	...	...	...	318	1,447	1,649	...	14,606	20	...	10,338	676	29,054
Carried over	...	...	...	...	...	588	1,447	1,649	...	79,318	78	...	33,000	705	116,785
Total, carried over	364	283	1,800	...	...	113	319	274	...	46,045	8,657	97,455	22,302	16,256	94,613

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Total Officers of the P. W. D. brought over	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
OFFICERS OF OTHER DEPARTMENTS—*contd.*															
Total Civil Buildings brought over	364	283	...	...	...	113	319	274	...	46,045	8,657	...	22,302	16,256	94,613
Brought over	...	...	...	...	...	588	1,447	1,649	...	79,318	78	...	33,000	705	116,785
COMMUNICATIONS—*contd.*															
New Works—contd.															
Unmetalled Roads—															
Bridged and drained throughout															
Partially bridged and drained	...	...	...	...	...	177	741	364	...	11,682	1,047	...	2,468	590	17,069
Roads—	...	...	...	...	...	27	712	330	...	11,183	399	...	4,617	1,692	18,960
Banked and surfaced with "muram" or similar material but not drained															
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	97	...	...	...	1,058	171	...	2,754	799	4,879
Cleared, partially bridged and drained	...	...	...	...	...	...	659	1,861	...	5,480	76	...	376	305	8,757
Cleared only	...	...	...	...	...	160	...	...	...	828	150	...	736	751	2,625
Boat-bridges and ferries	...	...	...	...	...	3	...	...	...	2,363	207	...	292	2,369	5,234
Accommodation for travellers	17	...	...	...	...	...	42	321	72	3,773	938	...	9,632	8,659	23,454
Arboriculture	...	...	...	...	...	449	1,750	1,118	...	2,841	61	...	176	8,416	14,811
Miscellaneous	150	...	...	...	...	...	11	...	...	890	...	...	...	757	1,808
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	167	...	...	...	...	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	167	...	...	...	...	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
Repairs.															
Metalled Roads—															
Bridged and drained throughout															
Partially bridged and drained	...	22	...	...	...	1,703	...	...	...	109,266	1,002	...	165,362	199	277,554
Unmetalled Roads—	...	...	...	...	...	394	1,409	1,872	...	22,527	528	...	37,047	1,379	65,256
Bridged and drained throughout															
Partially bridged and drained	...	...	...	...	...	2,576	324	108	...	29,158	10,275	...	14,696	5,524	62,661
Roads—	...	...	...	...	...	1,284	585	692	...	25,140	6,198	...	23,357	9,719	68,975
Banked and surfaced with "muram" or similar material but not drained															
Banked but not surfaced, partially bridged and drained	...	64	...	...	...	2,128	...	...	...	1,743	789	...	4,241	5,554	14,519
Cleared partially, bridged and drained	...	...	...	...	...	271	956	1,068	...	16,988	2,365	...	505	1,459	23,612
Cleared, only	...	...	...	...	...	1,435	...	...	...	4,768	2,118	...	479	7,138	15,938
Boat-bridges and ferries	...	...	...	...	...	1,507	...	...	...	11,016	3,205	...	965	10,175	26,869
Accommodation for travellers	...	47	...	...	...	364	4	83	...	3,072	1,214	...	2,891	1,987	9,615
Arboriculture	...	10	...	...	...	675	876	220	...	5,816	799	...	161	6,768	15,362
Miscellaneous	...	...	...	...	...	792	30	...	...	2,590	99	...	...	3,445	6,966
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	143	...	...	...	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	143	...	...	...	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
	531	426	...	...	...	14,743	9,865	10,060	72	397,545	42,376	...	326,057	94,646	896,321

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Total Officers of the P. W. D. brought forward	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
Brought forward	531	426	...	...	...	14,743	9,865	10,060	72	397,545	42,376	...	326,057	94,646	896,321
MISCELLANEOUS PUBLIC IMPROVEMENTS.															
New Works.															
Improvements to towns	...	...	...	...	...	28	983	420	...	...	...	...	317	2	1,750
Markets	...	...	...	...	...	184	7,315	1,192	...	...	...	...	5,883	...	14,574
Paving and streets	...	...	...	...	...	8	...	...	...	...	...	...	...	43	51
Water-supply	...	...	...	...	...	544	67	634	...	6,127	16	...	1,401	21,023	29,812
Sewerage and drainage	...	...	...	...	...	218	30	...	...	499	125	...	316	171	1,359
Miscellaneous	...	...	...	...	...	18	564	344	1,700	1,638	...	...	1,511	953	6,728
Harbours	...	...	...	...	...	...	...	...	...	19	...	...	...	...	10
TOTAL	...	...	...	...	...	1,000	8,959	2,590	1,700	8,274	141	...	9,428	22,192	54,284
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	1,000	8,959	2,590	1,700	8,274	141	...	9,428	22,192	54,284
Repairs															
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3
Improvements to towns	...	...	...	...	...	10	30	50	...	...	34	...	4	143	271
Markets	...	450	...	...	...	10	830	195	...	...	...	...	978	11	2,474
Paving and streets	...	...	...	...	...	87	...	...	...	...	...	...	...	...	87
Water-supply	...	5	40	...	...	977	105	10	...	4,050	...	...	5,368	9,993	20,548
Sewerage and drainage	...	...	...	...	...	...	...	10	...	396	151	...	37	112	706
Miscellaneous	2	...	...	...	...	...	155	157	...	542	37	...	11,344	633	12,870
Harbours	...	...	...	...	...	...	...	...	...	9	...	...	...	..	9
TOTAL	2	455	40	...	...	1,084	1,120	422	...	4,997	222	...	17,731	10,895	36,968
Total works and repairs	533	881	40	...	...	16,827	19,944	13,072	1,772	410,816	42,739	...	353,216	127,733	987,673
Establishment	...	12	...	...	...	4,440	1,258	1,198	...	67,956	9,339	920	61,042	17,163	163,328
Tools and plant	...	...	2	...	...	97	77	132	...	2,543	773	...	3,163	760	7,547
Miscellaneous	...	...	...	...	...	738	270	2,040	...	32	1,295	11,011	5,648	2,716	23,750
TOTAL OFFICERS OF OTHER DEPARTMENTS	533	893	42	...	...	22,102	21,549	16,442	1,772	481,347	54,146	11,931	423,069	148,372	1,182,198
TOTAL INCORPORATED LOCAL	2,641	893	1,842	....	...	40,855	24,690	87,794	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957

28. The major portion of the outlay by Public Works Officers was incurred on "Communications," of which 28 per cent. was on new works, chiefly in the Central Provinces, Lower Burma, Assam, the North-Western Provinces and Oudh, and Bombay, and 39 per cent. on Repairs, for the most part carried out in Lower Burma, Assam, the North-Western Provinces and Oudh, the Punjab, and Bombay.

The outlay on "New Buildings" was comparatively small, being 6 per cent. on the total outlay, and the expenditure under this head occurred chiefly in Lower Burma, the North-Western Provinces and Oudh, and the Punjab.

29. The major portion of the total outlay from Incorporated Local Funds was, it will be observed, administered by officers of other Departments, and the bulk of the outlay, *viz.*, 50 per cent., was expended on repairs to "Communications." Bengal and Madras with Rx. 232,084 and Rx. 219,704, respectively, show the largest outlay.

30. 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 Improvement:—

Provinces.	Percentage on total outlay: Civil Buildings. Works.	Civil Buildings. Repairs.	Communications. Works.	Communications. Repairs.	Miscellaneous Public Improvements. Works.	Miscellaneous Public Improvements. Repairs.	Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
Officers of the Public Works Department.											
Rajputana	...	...	24	66	...	...	9	1	...	...	100
Coorg	...	...	22	49	4	5	19	1	...	...	100
Central Provinces	...	...	76	20	4	...	...	...	...	...	100
Burma, Upper	...	...	40	3	33	...	23	1	...	...	100
„ Lower	10	1	41	15	10	4	18	1	...	...	100
Assam	...	...	42	39	8	3	8	...	...	...	100
North-Western Provinces and Oudh	6	4	17	48	...	1	23	1	...	...	100
Punjab	8	9	12	44	9	6	11	1	...	...	100
Madras	...	...	6	40	...	...	21	33	...	...	100
Bombay	9	...	31	42	7	...	10	1	...	...	100
Total	6	3	28	39	6	2	15	1	...	...	100
Officers of other Departments.											
Rajputana	42	26	32	...	...	...	...	...	...	...	100
Central India	1	31	...	16	...	51	1	...	...	...	100
Coorg	...	...	...	...	...	95	...	5	...	...	100
Central Provinces	...	...	7	59	5	5	20	...	...	4	100
Burma, Upper	2	...	25	19	42	5	6	...	...	1	100
„ Lower	1	1	34	25	16	3	7	1	...	12	100
Assam	...	...	4	...	96	...	...	...	...	...	100
Bengal	6	4	25	48	2	1	14	1	...	...	100
North-Western Provinces and Oudh	5	12	6	56	...	1	17	1	...	2	100
Punjab	...	...	...	...	...	...	7	...	...	93	100
Madras	3	2	13	59	2	4	15	1	...	1	100
Bombay	6	4	17	36	15	7	12	1	...	2	100
Total	4	3	18	50	5	3	14	1	...	2	100

31. The money assigned for outlay by Officers of the Public Works Department was expended in the following proportions:—

	Against 1894-95.	Against 1893-94.
6 per cent. on New Buildings	6 per cent.	6 per cent.
28 „ „ Roads	28 „	30 „
6 „ „ Miscellaneous Public Improvements	7 „	5 „
3 „ „ Repairs to Buildings	3 „	3 „
39 „ „ „ Roads	39 „	38 „
2 „ „ „ Miscellaneous Public Improvements	2 „	2 „
15 „ „ Establishment	14 „	15 „
1 „ „ Tools and Plant	1 „	1 „
100		

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

	Against 1894-95.	Against 1893-94.
4 per cent. on New Buildings	4 per cent.	4 per cent.
18 „ „ Roads	17 „	18 „
5 „ „ Miscellaneous Public Improvements	5 „	6 „
3 „ „ Repairs to Buildings	4 „	3 „
50 „ „ „ Roads	50 „	49 „
3 „ „ „ Miscellaneous Public Improvements	3 „	3 „
14 „ „ Establishment	15 „	14 „
1 „ „ Tools and Plant	1 „	1 „
2 „ „ Miscellaneous	1 „	2 „

33. The percentage 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	...	66	...
Coorg	...	49	5
Central Provinces	...	20	...
Upper Burma	...	3	...
Lower „	1	15	4
Assam	...	39	3
North-Western Provinces and Oudh	4	48	1
Punjab	9	44	6
Madras	...	40	...
Bombay	..	42	...
By Officers of other Departments.			
Rajputana	26	...	...
Central India	31	16	51
Coorg	...	...	95
Central Provinces	...	59	5
Upper Burma	...	19	5
Lower „	1	25	3
Assam	...	...	...
Bengal	4	48	1
North-Western Provinces and Oudh	12	56	1
Punjab	...	...	...
Madras	2	59	4
Bombay	4	36	7

34. The principal works in progress were :—

In Assam—

Roads—Improving Natwanpur Road.

Sylhet-Muktapurghat.

Pagla-Gobindganj.

Sunamganj-Pagla.

Gauripur-Roha.

Sylhet-Lalabazar to Sherpur.

Lakhipur Road.

Natwanpur-Jaintiapur.

In North-Western Provinces and Oudh—

Roads—Baijnath and Hawalbagh Cart Road.

Moradabad-Sambal Road.

Azamgarh and Mow Road.

Mow-Gurserai and Punch Road.

In Bombay—

Roads—Ahmedabad-Bareja.

Mirya Bay-Sindgi.

Kudchi-Terdal.

Nadiad-Kapadvanj.

Havin-Hippargi-Telgi.

Dhondaicha-Sháháda.

Amalner-Chopda.

Tapti-Chopda.

Nasik-Dindori and Kalvan.

Amalner-Párola.

Kalekhind-Palaspe.

Manor-Váda.

Indi-Sindgi.

In Lower Burma—

Bridge over Akyaw Chaung.

35. The names of works and localities on which outlay by officers of other Departments was incurred cannot be given, as accounts are not received in sufficient 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 :—

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Buildings.					
New Works.					
Political Agency	...	...	...	355	355
Educational	1,100	5,839	...	4,017	10,956
Law and Justice	...	12	...	...	12
Police	...	661	...	315	976
Medical	...	1,158	...	745	1,903
Miscellaneous	...	132	923	84	1,139
	1,100	7,802	923	5,516	15,341
Deduct—Contributions	...	...	...	...	...
Total	1,100	7,802	923	5,516	15,341
Repairs.					
Customs	...	...	...	9	9
Land Revenue	...	221	...	...	221
Excise	...	15	...	...	15
Educational	...	1,115	245	4	1,364
Law and Justice	...	51	...	...	51
Light-houses	...	...	1	...	1
Ecclesiastical	...	1	...	...	1
Police	...	747	...	19	766
Medical	1	1,630	...	341	1,972
Miscellaneous	...	127	302	64	493
	1	3,907	548	437	4,893
Deduct—Contributions	1	...	...	...	1
Total	...	3,907	548	437	4,892
Communications.					
Works.					
Metalled Roads—					
Bridged and drained throughout	...	...	...	9,865	9,865
Partially bridged and drained	...	...	...	147	147
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	68	68
Partially bridged and drained	...	...	...	25	25
Roads—					
Banked and surfaced with "muram" or similar material, but not drained	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...
Cleared only	...	...	...	...	...
Boat-bridges and ferries	...	...	...	...	...
Accommodation for travellers	2	1	...	162	165
Miscellaneous	...	...	...	...	...
	2	1	...	10,267	10,270
Deduct—Contributions	2	...	...	...	2
Total	...	1	...	10,267	10,268
Carried over	1,100	11,710	1,471	16,220	30,501

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	1,100	11,710	1,471	16,220	30,501
Repairs.					
Metalled Roads—					
Bridged and drained throughout	...	—38	...	914	876
Partially bridged and drained	...	...	...	200	200
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	94	94
Partially bridged and drained	...	...	...	36	36
Roads—					
Banked or surfaced with "muram," or similar material but not drained	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...
Cleared only	...	...	...	...	...
Boat-bridges and ferries	...	...	...	...	...
Accommodation for travellers	300	373	...	...	673
Miscellaneous	...	...	...	...	...
Arboriculture	...	635	...	...	635
	300	970	...	1,244	2,514
Deduct—Contributions	*300*	...	...	...	*300*
Total	...	970	...	1,244	2,214
Miscellaneous Public Improvements.					
New Works.					
Improvements to towns	...	1,673	...	700	2,373
Markets	...	3,168	...	...	3,168
Paving and streets	...	8,023	...	...	8,023
Water-supply	...	3,777	...	7,865	11,642
Sewerage and drainage	...	6,683	...	2,984	9,667
Harbours	...	...	5,324	12	5,336
Light-houses	...	...	...	186	186
Conservancy	...	1,959	...	...	1,959
Lighting	...	88	363	...	451
Miscellaneous	...	1,395	345	3,681	5,421
Total	...	26,766	6,032	15,428	48,226
Repairs.					
Improvements to towns	...	2,633	...	...	2,633
Markets	...	521	...	...	521
Paving and streets	...	26,475	...	...	26,475
Water-supply	...	2,387	...	249	2,636
Sewerage and drainage	...	3,104	117	27	3,248
Harbours	...	...	51	779	830
Light-houses	...	...	...	121	121
Conservancy	...	727	...	...	727
Lighting	...	18	32	...	50
Miscellaneous	...	511	313	...	824
Total	...	36,376	513	1,176	38,065
Total Works and Repairs	1,100	75,822	8,016	34,068	119,006
Establishment	...	3,777	1,373	4,071	9,221
Tools and Plant	...	94	83	98	275
Suspense	...	...	...	73	73
Total	1,100	79,693	9,472	38,310	128,575

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. Upper.	Burma. Lower.	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.
CIVIL BUILDINGS.														
New Works.														
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	106	...	...	...	...	...	...	...	...	...	...	106
Viceregal residences	...	...	...	...	...	...	...	...	21	...	...	...	...	21
Residences for Local Governments and Secretariat Offices	...	...	245	...	...	...	...	...	...	...	...	...	...	245
Political agencies	...	...	...	...	...	...	...	515	...	...	...	...	...	515
Minor Departments	...	...	...	...	...	...	...	...	39	429	138	...	...	606
Educational	...	354	...	...	649	...	606	—1	2,660	729	6	...	23,797	28,800
Law and Justice	25	...	...	...	...	...	...	...	...	...	...	...	...	25
Ecclesiastical	407	253	...	...	294	...	620	...	...	1,005	...	...	432	3,011
Jails	...	...	...	...	...	...	...	...	...	7	31	...	...	38
Police	...	...	...	...	...	...	...	...	...	31	...	...	33	64
Medical	...	924	365	...	3,653	...	...	...	14,656	6,371	304	...	8,477	34,750
Miscellaneous	7,008	...	205	...	...	8	50	...	26	...	2	...	...	7,299
Public Works Buildings	...	...	...	...	...	...	294	...	...	...	...	...	...	294
Total	7,440	1,531	921	...	4,596	8	1,570	514	17,402	8,572	481	...	32,739	75,774
Repairs.														
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	10	10
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	32	...	...	...	...	...	...	...	...	...	...	32
Viceregal residences	...	...	...	...	...	...	...	...	876	...	...	...	...	876
Residences for Local Governments	...	...	30	...	36	...	...	...	...	...	...	...	...	66
Minor Departments	...	...	...	...	...	...	...	...	143	122	...	...	99	364
Educational	...	...	4	...	...	...	...	...	...	...	...	...	138	142
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jails	...	...	...	...	...	...	...	...	...	8	...	...	...	8
Ecclesiastical	30	...	...	...	...	...	...	...	...	...	...	...	72	102
Medical	...	...	...	...	...	...	...	...	1	126	...	...	...	127
Miscellaneous	49	...	318	...	...	...	...	...	...	321	...	...	...	688
Total	79	...	384	...	36	...	...	...	1,020	577	...	...	319	2,415
COMMUNICATIONS.														
Works.														
Metalled Roads—														
Bridged and drained throughout	4,119	73	4,945	...	...	238	...	...	1,170	487	1,749	...	14	12,795
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Unmetalled Roads—														
Bridged and drained throughout	69	...	...	...	...	...	...	...	...	645	...	...	...	714
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	15	15
Roads—														
Banked and surfaced with "muram" or similar material, but not drained	...	10	...	...	...	...	...	...	...	...	...	...	...	10
Banked but not surfaced, partially bridged and drained	...	...	...	...	4	...	...	...	...	19	...	...	...	23
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat-bridges and ferries	...	...	50	...	...	...	...	...	...	...	...	...	...	50
Accommodation for travellers	...	...	...	...	...	...	...	...	2	102	...	...	...	104
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	2	...	...	...	...	...	...	...	...	2
Total	4,188	83	4,995	...	6	238	...	...	1,172	1,253	1,749	...	29	13,713
Carried over	11,707	1,614	6,300	...	4,638	246	1,570	514	19,594	10,402	2,230	...	33,087	91,902

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought over	11,707	1,614	6,300	...	4,638	246	1,570	514	19,594	10,402	2,230	...	33,087	91,902
COMMUNICATIONS—*contd.*														
Repairs.														
Metalled Roads—														
Bridged and drained throughout	1,952	215	438	...	48	...	630	...	...	626	108	...	9	4,026
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Unmetalled Roads—														
Bridged and drained throughout	62	...	...	...	...	...	...	...	...	...	...	...	...	62
Partially bridged and drained	...	...	...	...	...	...	...	2,716	...	...	...	...	...	2,716
Roads—														
Banked and surfaced with "muram" or similar material, but not drained	...	16	...	...	...	...	...	...	...	...	...	...	...	16
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	206	...	...	...	...	...	...	970	...	...	2	1,178
Boat-bridges and ferries	...	...	...	...	...	...	...	...	300	37	...	...	...	337
Accommodation for travellers	...	...	9	...	...	...	...	...	...	...	...	...	...	9
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,014	231	653	...	48	...	630	2,716	300	1,633	108	...	11	8,344
MISCELLANEOUS PUBLIC IMPROVEMENTS.														
New Works.														
Improvement to towns	...	...	...	...	...	...	...	...	...	...	...	...	500	500
Markets	...	...	...	...	...	...	1,800	...	...	...	...	...	...	1,800
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	2,140	...	−48	19,801	...	287	307	...	497	7,685	184	2	30,855
Sewerage and drainage	...	...	...	...	68	...	...	...	...	1,562	8,922	...	...	10,542
Harbours	...	...	...	...	...	...	1,216	...	...	...	...	...	...	1,216
Miscellaneous	...	428	...	...	...	259	55	10	643	80	4,325	...	129	5,929
TOTAL	...	2,568	...	−48	19,869	259	3,358	317	643	2,129	20,932	184	631	50,842
Repairs.														
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	13	13
Improvement to towns	...	...	...	...	...	350	...	...	...	...	7	...	...	357
Water-supply	...	174	...	...	...	...	...	1,013	...	50	99	68	...	1,404
Harbours	...	...	...	...	...	...	163	...	...	...	...	...	...	163
Miscellaneous	...	7	...	...	...	...	...	...	...	...	156	...	...	163
Sewerage and drainage	...	...	...	...	...	...	35	...	...	60	...	...	...	95
TOTAL	...	181	...	...	...	350	198	1,013	...	110	262	68	13	2,195
Total Works and Repairs	13,721	4,594	6,953	−48	24,555	855	5,756	4,560	20,537	14,274	23,532	252	33,742	153,283
Establishment	864	176	1,403	2	1,215	−20	1,209	594	141	186	538	58	157	6,523
Tools and Plant	56	21	104	...	182	...	70	42	20	11	5	4	26	541
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	20	20
TOTAL	14,641	4,791	8,460	−46	(a)25,952	835	7,035	5,196	20,698	14,471	(b)24,075	314	33,945	160,367

(a) Includes the following outlay on account of Local Loans :—

New Works	15,899
Establishment	969
Tools and Plant	145
	17,013

(b) Includes the following outlay on account of Local Loans :—

New Works	15,580
Establishment	447
	16,027

38. The principal contribution works on which outlay was incurred during 1895-96 were :—

In Central Provinces—

Balram Dass Water-works, Raipur.

Jubbulpore Water-works.

In North-Western Provinces and Oudh—

Sewerage-works, Naini Tal.

In Central India—

Feeder Road from Jaora Railway Station to Piploda town.

In Punjab—

Delhi Water-works.

Delhi Sewerage-works.

Amballa Water-supply.

New girder bridge across the Jhelum at Kohala.

River Protective works, Dera Ghazi Khan.

In Bombay—

Maharashtra Female High School.

New Cathedral High School.

Ráo Bahádur Govindrao Ramchandra Garud High School, at Dhulia, Khándesh.

Lunatic Asylum at Nawpada.

Gujarat College at Ahmedabad.

39. The suspense balances and objectionable expenditure outstanding at the close of 1895-96 are separately reviewed.

CALCUTTA ;
The 14th March 1897.

A. R. BECHER,
Offg. Accountant General, P. W. Dept.

Documents accompanying.

Abstract and detailed accounts of Revenue and Expenditure recorded under the head Civil Works during 1895-96.

Accountant General, Public Works Department, memorandum No. 196G., dated 10th March 1897.

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

G. I, C. P. O.—No. 386 A. G. P. W. D.—30-3-97.—51.—P. M. M.

Accompaniment to Accountant General, P. W. D., No. 196G., dated 10th March 1897.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS during 1895-96, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1894-95.

Revenue.				Funds, Departmental Heads, and Agency.	For details, see page	Expenditure.			
Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Actuals, 1895-96.			Actuals, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.	IMPERIAL.		Rx.	Rx.	Rx.	Rx.
				ORIGINAL WORKS—					
				Departmental		288,669	296,900	277,400	243,103
				Civil		7,869	8,000	7,400	1,656
						296,538	304,900	284,800	244,759
				REPAIRS—					
				Departmental		179,189	180,400	187,700	144,575
				Civil		2,151	1,500	1,800	1,225
						181,340	181,900	189,500	145,800
				ESTABLISHMENT—					
				Departmental		130,179	128,700	135,200	115,662
				Civil		357	400	400	360
						130,536	129,100	135,600	116,022
				TOOLS AND PLANT—					
				Departmental		6,309	7,300	9,600	6,030
				Civil		...	...	...	9
						6,309	7,300	9,600	6,039
				SUSPENSE—	ix				
				Departmental		806	—400	...	—2,178
				Civil		...	...	...	...
						806	—400	...	—2,178
				MISCELLANEOUS—					
				Departmental		...	...	...	...
				Civil		6	700	900	691
						6	700	900	691
				RESERVE—					
				Departmental		...	800	25,800	...
						...	800	25,800	...
				DEDUCT —					
				Outlay in England—					
				At 2 shillings per rupee . .		*2,317*	*3,000*	*700*	*3,598*
				Exchange		*1,760*	*2,300*	*600*	*2,991*
						4,077	*5,300*	*1,300*	*6,589*
13,939	14,300	18,900	22,913	Net receipts and outlay in India .		611,458	619,000	644,900	504,544
				TOTAL—					
13,879	14,200	18,800	22,835	Carried over Departmental .	vii	601,075	608,400	634,400	500,603
60	100	100	78	Carried over Civil . . .	vii	10,383	10,600	10,500	3,941

"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.

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

Revenue. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Expenditure. Revised Estimate, 1895-96.	Expenditure. Budget Estimate, 1895-96.	Expenditure. Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
13,879	14,200	18,800	22,835	Brought forward { Departmental .	...	601,075	608,400	634,400	500,603
60	100	100	78	Brought forward { Civil .	...	10,383	10,600	10,500	3,941
				ADD—					
25,342	26,200	24,500	24,721	Receipts and outlay in England—					
21,084	21,800	18,500	18,784	At 2 shillings per rupee . .	ix	86,375	88,500	82,600	82,170
				Exchange on above . .	ix	65,625	66,700	68,800	68,364
60,305	62,200	61,800	66,343	TOTAL—					
60	100	100	78	Departmental	...	753,075	763,600	785,800	651,127
60,365	62,300	61,900	66,421	Civil	...	10,383	10,600	10,500	3,941
				TOTAL IMPERIAL .	...	763,458	774,200	796,300	(a)655,078
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental		752,352	775,500	757,000	726,125
				Civil		102,214	64,700	53,700	63,655
						854,566	840,200	810,700	789,780
				Departmental					
				Civil	ix	43,641	32,400	34,700	[illegible]
					ix	706,939	696,700	686,200	677,420
				ESTABLISHMENT—					
				Departmental		494,936	499,400	505,300	509,394
				Civil		10,704	11,000	11,700	11,811
						505,640	510,400	517,000	521,205
				TOOLS AND PLANT—					
				Departmental		24,428	24,100	36,300	22,060
				Civil		289	300	300	255
						24,717	24,400	36,600	22,315
				SUSPENSE—					
				Departmental		*—34,716*	*—15,400*	*—1,000*	*—29,207*
				Civil		...	...	...	...
						—34,716	*—15,400*	*—1,000*	*—29,207*
				MISCELLANEOUS—					
				Departmental		...	...	...	...
				Civil		6,013	30,200	27,500	9,561
						6,013	30,200	27,500	9,561
				Carried over { Departmental .		1,900,298	1,947,900	1,949,100	1,863,899
				Carried over { Civil . . .		162,861	138,600	127,900	127,175

(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. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96.	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Expenditure. Revised Estimate, 1895-96.	Expenditure. Budget Estimate, 1895-96.	Expenditure. Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				Brought forward { Departmental .		1,900,298	1,947,900	1,949,100	1,863,899
				Brought forward { Civil . .		162,861	138,600	127,900	127,175
				RESERVE—					
				Departmental		...	...	...	...
				TOTAL—					
166,743	152,500	170,000	176,216	Departmental		1,900,298	1,947,900	1,949,100	1,863,899
128,731	123,300	132,000	128,825	Civil		162,861	138,600	127,900	127,175
295,474	275,800	302,000	305,041	TOTAL PROVINCIAL .		2,063,159	2,086,500	2,077,000	1,991,074
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—					
				Departmental		235,372	247,800	242,700	239,038
				Civil	ix	321,038	301,500	340,300	291,248
						556,410	549,300	583,000	530,286
				REPAIRS—					
				Departmental		266,196	255,800	259,400	252,973
				Civil		666,535	647,700	638,100	630,985
						932,731	903,500	897,500	883,958
				ESTABLISHMENT—					
				Departmental		87,090	88,900	89,000	85,274
				Civil		163,328	176,800	177,500	174,570
						250,418	265,700	266,500	259,844
				TOOLS AND PLANT—					
				Departmental		7,268	7,500	6,500	5,089
				Civil		7,547	8,000	9,200	6,893
						14,815	15,500	15,700	11,982
				SUSPENSE—					
				Departmental	xi	*—167*	...	...	167
				Civil	xi	...	...	...	...
						—167	...	...	167
				MISCELLANEOUS—					
				Departmental	xi	...	...	...	...
				Civil	xi	23,750	12,600	14,700	12,530
				TOTAL—		23,750	12,600	14,700	12,530
3,284	2,700	3,100	3,925	Departmental	xi	595,759	600,000	597,600	582,541
273,700	265,800	281,700	288,746	Civil	xi	1,182,198	1,146,600	1,179,800	1,116,226
276,984	268,500	284,800	292,671	TOTAL INCORPORATED LOCAL .	...	1,777,957	1,746,600	1,777,400	1,698,767

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

Revenue. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96.	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				* EXCLUDED LOCAL.					
				Original Works	xiii	73,835	120,700	146,800	57,972
				Repairs	xiii	45,171	46,200	44,100	40,572
				Establishment	xiii	9,221	9,400	10,600	7,116
				Tools and plant	xiii	275	700	900	1,235
				Suspense	xiii	73	...	...	—74
				Total Excluded Local		128,575	176,900	202,400	106,821
				* CONTRIBUTIONS.					
				Original Works	xv	108,850	110,400	32,500	95,841
				Repairs	xv	12,954	13,800	2,300	12,968
				Establishment	xv	5,107	3,400	2,500	5,687
				Tools and plant	xv	396	300	300	377
				Suspense	xv	20	...	...	...
				Total Contributions		127,327	127,900	37,600	114,873
				* LOCAL LOANS.					
				Original Works	xv	31,479	28,200	...	24,886
				Repairs	xv	...	...	...	...
				Establishment	xv	1,416	...	...	162
				Tools and Plant	xv	145	...	...	24
				Total	...	33,040	28,200	...	25,072
				ABSTRACT OF FOREGOING.					
				Departmental—					
60,305	62,200	61,800	66,343	Imperial	...	753,075	763,600	785,800	651,137
166,743	152,500	170,000	176,216	Provincial	...	1,900,298	1,947,900	1,949,100	1,863,899
3,284	2,700	3,100	3,925	Incorporated Local	...	595,759	600,000	597,600	582,541
...	...	...	...	Excluded Local	...	128,575	176,900	202,400	106,821
...	...	...	...	Contributions	...	127,327	127,900	37,600	114,873
...	...	...	...	Local Loans	...	33,040	28,200	...	25,072
230,332	217,400	234,900	246,484	Total Departmental	...	3,538,074	3,644,500	3,572,500	3,344,343
				Civil—					
60	100	100	78	Imperial	...	10,383	10,600	10,500	3,941
128,731	123,300	132,000	128,825	Provincial	...	162,861	138,600	127,900	127,175
273,700	265,800	281,700	288,746	Incorporated Local	...	1,182,198	1,146,600	1,179,800	1,116,226
402,491	389,200	413,800	417,649	Total Civil	...	1,355,442	1,295,800	1,318,200	1,247,342
632,823	606,600	648,700	664,133	GRAND TOTAL	...	4,893,516	4,940,300	4,890,700	4,591,685

* Departmental.

Simla;
Dated the 10th April 1897.

A. R. BECHER,
Offg. Accountant General, P. W. Dept.

A

DETAILED ACCOUNT OF REVENUE DURING 1895-96.

	England.	India. Director General of Military Works.	India. Rajputana.	India. Central India.	India. Coorg.	India. Hyderabad.	India. Baluchistan.	India. Total.	Assam.	Burma. Upper Burma.	Burma. Lower Burma.	Bengal.	North Western Provinces.	Punjab.	Total.
IMPERIAL.	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Departmental.															
Rents of buildings	...	120	1,207	1,010	102	...	2,475	4,914	...	4,525	1,193	40	15	4,781	15,468
Sales of buildings	...	...	...	...	...	...	459	459	...	477	3,000	...	...	...	3,936
„ barrack furniture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ tools and plant	...	2	23	20	25	...	...	70	...	110	...	...	...	..	180
„ produce	...	20	117	4	...	...	...	141	...	10	...	...	...	...	151
„ old materials	...	7	68	6	12	...	...	93	...	20	...	...	9	...	122
Value of materials from old buildings	..	...	...	1	...	...	...	1	...	4	...	...	...	...	5
Tolls on roads	...	...	...	...	...	...	...	...	...	303	...	...	...	...	303
Unclaimed deposits	...	...	...	...	1	...	3	4	...	12	...	...	...	...	16
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	9	...	...	...	...	9
Fines, refunds, and miscellaneous	...	162	13	80	20	1	4	280	...	79	286	2,000	...	...	2,645
Total	...	311	1,428	1,121	160	1	2,941	5,962	...	5,549	4,479	2,040	24	4,781	22,835
Add—England	24,724	...	...	...	...	...	...	...	...	...	...	...		...	24,724
„ Exchange	18,784	...	...	...	...	...	...	...	...	...	...	...	...	...	18,784
Total	43,508	...	...	...	...	...	...	...	...	...	...	...	...	...	43,508
Total Departmental	43,508	311	1,428	1,121	160	1	2,941	5,962	...	5,549	4,479	2,040	24	4,781	66,343
Officers of other Departments.															
Sale proceeds of grass of Cemeteries, and Fees on masonry graves.	...	...	...	...	...	49	...	49	...	29	...	...	...	...	78
Total	...	...	...	...	...	49	...	49	...	29	...	...	...	...	78
Total Imperial carried over.	43,508	311	1,428	1,121	160	50	2,941	6,011	...	5,578	4,479	2,040	24	4,781	66,421

DETAILED ACCOUNT OF REVENUE

	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	43,508	311	1,428	1,121	160	50	2,941	6,011
PROVINCIAL.								
Departmental.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
Value of materials from old buildings	...	...	...	...	...	...	...	...
Rents from Strand bank Maidan, etc.	...	...	...	...	...	...	...	...
Receipts from P. W. Workshops	...	...	...	...	...	...	...	...
„ from Thomason College, Roorkee	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Collections under Highway Act	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...
Officers of other Departments.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
Sale of tools and plant and old materials	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Fees on masonry graves	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...
Total Provincial	...	...	...	...	...	...	...	...
INCORPORATED LOCAL.								
Departmental.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
Value of materials received from old buildings	...	...	...	...	2	...	...	2
Unclaimed deposits	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	...	...	...	...
Total	...	...	...	...	2	...	...	2
Officers of other Departments.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Canal and ferry receipts	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	2,811	...	...	2,811
Tolls on steamers	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	91	...	...	...	...	91
Total	...	...	91	...	2,811	...	...	2,902
Total Local	...	...	91	...	2,813	...	...	2,904
GRAND TOTAL	43,508	311	1,519	1,121	2,973	50	2,941	8,915

DURING 1895-96—*concluded.*

Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
...	5,578	4,479	...	2,040	24	4,781	...	...	66,421
1,884	...	6,627	1,716	6,572	3,087	1,550	6,565	9,914	37,915
492	...	2,821	2	2,967	679	2,675	2,577	402	12,615
51	...	439	161	1,151	242	272	2,373	1,140	5,829
92	...	111	22	369	1,364	3,428	156	1,671	7,213
83	...	127	61	378	313	378	342	1,783	3,465
...	...	11	19	166	48	66	109	2	421
...	...	...	...	4,426	...	...	...	...	4,426
...	...	...	...	...	5,564	...	236	...	5,800
...	...	...	...	...	2,679	...	...	...	2,679
...	...	...	...	...	...	...	...	64,436	64,436
1,806	...	...	2,153	...	3,174	...	...	...	7,133
8	...	3	...	6	...	8	53	36	114
...	...	...	...	...	...	...	...	2,950	2,950
123	...	76	70	10,424	591	628	4,643	4,665	21,220
4,539	...	10,215	4,204	26,459	17,741	9,005	17,054	86,999	176,216
...	...	...	...	...	...	3,330	...	...	3,330
...	...	...	...	...	...	4,610	...	...	4,610
1	...	2	...	...	2,023	...	...	...	2,026
...	...	...	...	...	...	...	...	...	...
84	...	...	...	...	...	7,826	...	...	7,910
822	...	...	3,086	25,181	56,234	19,380	...	...	104,703
84	...	109	...	196	383	...	375	245	1,392
...	...	...	500	...	...	...	1,580	...	2,080
...	...	...	...	6	1,578	513	608	69	2,774
991	...	111	3,586	25,383	60,218	35,659	2,563	314	128,825
5,530	...	10,326	7,790	51,842	77,959	44,664	19,617	87,313	305,041
...	...	...	47	...	290	...	...	...	337
...	...	...	1	...	270	...	...	...	271
...	...	...	2	...	242	127	...	...	371
32	...	...	1	...	663	...	858	...	1,554
...	...	...	19	...	...	91	...	...	112
...	...	...	...	...	65	...	...	...	65
...	...	...	15	...	...	...	...	...	15
...	...	...	10	...	489	...	13	...	512
...	...	...	...	...	688	...	...	...	688
32	...	...	95	...	2,707	218	871	...	3,925
9	...	...	...	353	...	794	...	449	1,605
8	...	...	...	104	...	639	570	23	1,344
33	...	...	...	27	...	...	620	...	680
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	36,482	36,482
6,261	6,241	7,789	10,948	41,959	...	15,697	95,951	16,854	204,511
376	...	...	...	...	5,007	...	...	1,987	7,370
...	...	...	...	...	1,007	...	...	...	1,007
...	...	...	...	6,173	...	...	1,993	12,787	20,953
1,104	315	238	...	254	128	10,690	1,803	171	14,794
7,791	6,556	8,027	10,948	48,870	6,142	27,820	100,937	68,753	288,746
7,823	6,556	8,027	11,043	48,870	8,849	28,038	101,808	68,753	292,671
13,353	12,134	22,832	18,833	102,752	86,832	77,483	121,425	156,066	664,133

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96.

	England.	India.										Total India.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.			Upper.	Lower.							
IMPERIAL.	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Departmental.																						
Civil Buildings—																						
New works	...	4,989	4,446	1,568	2,481	...	...	...	1,673	2,010	10,149	27,316	1,108	85,434	...	4,026	22,874	6,816	19,043	1,264	10,913	178,794
Repairs	...	6,089	2,858	1,915	730	...	...	...	763	2,364	4,767	19,486	388	23,321	...	815	15,656	5,256	10,065	1,678	6,281	82,946
Communications—																						
New works	...	...	2,570	2,081	4,097	...	...	...	...	...	5,152	13,900	...	57,639	37	25,054	...	...	1,117	...	...	97,747
Repairs	...	...	4,302	14,393	7,437	...	...	...	...	...	3,660	29,792	...	56,707	1,186	4,998	...	...	1,654	...	172	94,509
Miscellaneous Public Improvements—																						
New works	...	...	20	...	1,326	...	1,235	...	...	...	2,131	4,712	185	4,032	...	...	...	...	2,654	...	545	12,128
Repairs	...	...	...	...	1	...	...	...	...	...	117	118	...	1,429	...	...	...	...	59	...	128	1,734
Total Works and Repairs	...	11,078	14,196	19,957	16,072	...	1,235	...	2,436	4,374	25,976	95,324	1,681	228,562	1,223	34,893	38,530	12,072	34,592	2,942	18,039	467,858
Establishment	...	2,548	6,147	10,124	4,044	...	127	...	560	924	6,156	30,630	340	68,606	483	7,868	8,221	2,747	7,008	668	3,608	130,179
Tools and Plant	...	166	195	410	813	...	...	...	37	...	377	1,998	22	2,339	17	513	524	179	434	43	240	6,309
Suspense	...	1,207	...	*—394*	*—195*	...	...	...	*—48*	3	...	573	...	432	...	*—394*	146	...	49	...	...	806
Total	...	14,999	20,538	30,097	20,734	...	1,362	...	2,985	5,301	32,509	128,525	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	605,152
Deduct—Outlay in England—																						
At 2s. per rupee	...	...	...	3	80	...	...	...	...	5	...	*88*	...	...	*128*	*375*	*634*	...	*956*	...	*136*	*2,317*
Exchange	...	...	...	3	60	...	...	...	...	3	...	*66*	...	...	*98*	*285*	*481*	...	*727*	...	*103*	*1,760*
Net India	...	14,999	20,538	30,091	20,594	...	1,362	...	2,985	5,293	32,509	128,371	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	601,075
Add—																						
England	86,375	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	86,375
Exchange	65,625	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	65,625
Total	152,000	14,999	20,538	30,091	20,594	...	1,362	...	2,985	5,293	32,509	128,371	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	753,075
Civil.																						
Civil Buildings—																						
New works	...	...	...	...	...	...	6,764	...	...	...	605	7,369	...	...	...	...	...	...	...	...	...	7,369
Repairs	...	...	...	...	...	503	100	...	...	...	379	982	...	...	...	...	...	...	...	...	...	982
Communications—																						
New works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	22	...	...	...	...	986	1,008	...	...	...	...	...	...	...	...	...	1,008
Miscellaneous Public Improvements—																						
New works	...	...	...	...	...	...	...	...	...	...	500	500	...	...	...	...	...	...	...	...	...	500
Repairs	...	...	...	...	...	...	...	...	...	...	161	161	...	...	...	...	...	...	...	...	...	161
Total Works and Repairs	...	...	...	...	...	525	...	6,864	...	...	2,631	10,020	...	...	...	...	...	...	...	...	...	10,020
Establishment	...	...	...	...	...	...	...	...	...	...	357	357	...	...	...	...	...	...	...	...	...	357
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	6	6	...	...	...	...	...	...	...	...	...	6
Total Civil	...	...	...	...	...	525	...	6,864	...	...	2,994	10,383	...	...	...	...	...	...	...	...	...	10,383
Total Imperial carried over	152,000	14,999	20,538	30,091	20,594	525	1,362	6,864	2,985	5,293	35,503	138,754	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	763,458

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96—*continued.*

	England.	India.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.
Total Imperial brought over	£ 152,000	Rx. 14,999	Rx. 20,538	Rx. 30,091	Rx. 20,594	Rx. 525	Rx. 1,362	Rx. 6,864	Rx. 2,985	Rx. 5,293	Rx. 35,503
PROVINCIAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—	...	...	...	...	...	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—	...	...	...	...	...	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
Civil.											
Civil Buildings—											
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—	...	...	...	...	...	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—	...	...	...	...	...	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL	...	...	...	...	...	...	...	...	...	...	...
INCORPORATED LOCAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—	...	...	9	...	...	...	...	...	...	...	...
New Works											
Repairs	...	...	495	...	399	...	...	...	...	...	...
Miscellaneous Public Improvements—	...	...	1,387	...	878	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	82	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	86	...	...	...	...	...	...
Establishment	...	...	1,891	...	1,445	...	...	...	...	...	...
Tools and Plant	...	...	189	...	333	...	...	...	...	...	...
Suspense	...	...	28	...	22	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
	...	...	2,108	...	1,800	...	...	...	...	...	...
Civil.											
Civil Buildings—											
New Works											
Repairs	...	...	226	11	...	...	...	...	...	...	...
Communications—	...	...	138	272	...	...	...	...	...	...	...
New Works											
Repairs	...	...	167	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—	...	...	...	143	...	...	...	...	...	...	...
New Works											
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	2	455	40	...	...	...	...	...	...
Establishment	...	...	533	881	40	...	...	...	...	...	...
Tools and Plant	...	...	...	12	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	2	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL INCORPORATED LOCAL	...	...	533	893	42	...	...	...	...	...	...
TOTAL CARRIED OVER	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503

TOTAL INDIA.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.							
Rx. 138,754	Rx. 2,043	Rx. 299,939	Rx. 1,497	Rx. 42,220	Rx. 46,306	Rx. 14,998	Rx. 40,400	Rx. 3,653	Rx. 21,648	Rx. 763,458
...	27,338	...	74,030	13,773	124,761	48,015	19,805	144,044	106,018	557,784
...	8,180	...	17,099	8,034	31,761	29,675	22,057	25,145	39,128	181,079
...	23,890	...	11,149	30,831	16,506	22,113	20,253	7,747	10,173	142,662
...	35,890	...	51,677	43,545	56,832	76,475	101,988	15,619	83,087	465,113
...	477	...	2,574	3,131	869	8,460	33,751	775	1,869	51,906
...	63	...	1,240	823	5,541	796	3,523	2,152	2,968	17,106
...	95,838	...	157,769	100,137	236,270	185,534	201,377	195,482	243,243	1,415,650
...	38,957	...	48,862	39,093	74,898	82,229	64,285	55,916	90,696	494,936
...	1,032	...	2,568	2,923	2,105	1,450	1,787	7,551	5 012	24,428
...	*—1,015*	...	*—7,912*	*—2,447*	*—4,297*	*—9,465*	*—3,947*	*—5,813*	180	*—34,716*
...	134,812	...	201,287	139,706	308,976	259,748	263,502	253,136	339,131	1,900,298
...	...	...	...	3,235	1,128	431	...	6,808	...	11,602
...	...	...	...	...	1,812	4,413	...	1,405	...	7,630
...	...	...	...	356	218	196	...	3,499	...	4,269
...	...	...	...	...	7,676	1,759	...	6,528	...	15,963
...	...	...	20,230	4,514	1,369	2,445	...	57,785	...	86,343
...	...	...	...	...	1,698	8,785	...	9,565	...	20,048
...	...	...	20,230	8,105	13,901	18,029	...	85,590	...	145,855
...	38	...	...	...	4,634	4,312	1,720	...	...	10,704
...	...	...	...	...	105	184	...	...	...	289
...	2	...	...	...	...	3,338	1,833	...	840	6,013
...	40	...	20,230	8,105	18,640	25,863	3,553	85,590	840	162,861
...	134,852	...	221,517	147,811	327,616	285,611	267,055	338,726	339,971	2,063,159
...	...	...	7,175	64	...	9,561	7,845	...	12,613	37,258
9	...	...	589	194	...	6,053	8,470	...	465	15,780
894	14,379	1,247	29,440	31,264	...	29,439	12,228	359	45,824	165,074
2,265	3,671	82	10,871	29,953	...	82,668	43,250	2,699	62,088	237,547
82	703	1,054	6,701	5,654	...	159	8,720	...	9,967	33,040
86	...	14	2,735	1,998	...	1,659	5,673	10	694	12,869
3,336	18,753	2,397	57,511	69,127	...	129,539	86,186	3,068	131,651	501,568
522	...	720	12,951	5,952	...	40,000	10,793	1,446	14,706	87,090
50	...	24	890	330	...	1,100	476	2,256	2,142	7,268
...	...	...	...	...	...	...	...	...	*—167*	*—167*
3,908	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
237	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
410	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
167	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
143	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
...	1,000	8,959	2,590	1,700	8,274	141	...	9,428	22,192	54,284
497	1,084	1,120	422	...	4,997	222	...	17,731	10,895	36,968
1,454	16,827	19,944	13,072	1,772	410,816	42,739	...	353,216	127,733	987,573
12	4,440	1,258	1,198	...	67,956	9,339	920	61,042	17,163	163,328
2	97	77	132	...	2,543	773	...	3,163	760	7,547
...	738	270	2,040	...	32	1,295	11,011	5,648	2,716	23,750
1,468	22,102	21,549	16,442	1,772	481,347	54,146	11,931	423,069	148,372	1,182,198
5,376	40,855	24,690	87,794	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957
144,130	177,750	324,629	310,808	267,212	855,269	525,394	416,841	772,218	658,323	4,604,574

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96—*continued.*

	England.	India.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over .	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503
EXCLUDED LOCAL.											
DEPARTMENTAL.*											
Civil Works.											
Civil Buildings—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
Communications—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS . .	...	...	...	...	...	...	...	...	...	...	...
Establishment .	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant .	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL EXCLUDED LOCAL	...	...	...	...	...	...	...	...	...	...	...
Total carried over .	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503

* The outlay by Civil Officer.

	India.	Burma.									
	Total India.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over .	144,130	177,750	324,629	310,808	267,212	855,269	525,394	416,841	772,218	658,323	4,604,574
EXCLUDED LOCAL.											
DEPARTMENTAL.*											
Civil Works.											
Civil Buildings—											
New Works . .	...	...	...	...	...	1,100	...	7,802	923	5,516	15,341
Repairs . .	...	...	...	...	...	...	...	3,907	548	437	4,892
	...	...	...	...	...	1,100	...	11,709	1,471	5,953	20,233
Communications—											
New Works . .	...	...	...	...	...	...	...	1	...	10,267	10,268
Repairs . .	...	...	...	...	...	...	...	970	...	1,244	2,214
	...	...	...	...	...	...	...	971	...	11,511	12,482
Miscellaneous Public Improvements—											
New Works . .	...	...	...	...	...	...	...	26,766	6,032	15,428	48,226
Repairs . .	...	...	...	...	...	...	...	36,376	513	1,176	38,065
	...	...	...	...	...	...	...	63,142	6,545	16,604	86,291
TOTAL WORKS AND REPAIRS . .	...	...	...	...	...	1,100	...	75,822	8,016	34,068	119,006
Establishment .	...	...	...	...	...	...	...	3,777	1,373	4,071	9,221
Tools and Plant .	...	...	...	...	...	...	...	94	83	98	275
Suspense . .	...	...	...	...	...	...	...	...	...	73	73
TOTAL EXCLUDED LOCAL	...	...	...	...	...	1,100	...	79,693	9,472	38,310	128,575
Total carried over .	144,130	177,750	324,629	310,808	267,212	856,369	525,394	496,534	781,690	696,633	4,733,149

from this source is not known.

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96—*concluded.*

	England.	India.									Baluchistan.	Total India.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur, and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.				Upper.	Lower.							
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over . . .	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503	144,130	177,750	324,629	310,808	267,212	856,369	525,394	496,534	781,690	696,633	4,733,149
CONTRIBUTIONS.																						
DEPARTMENTAL.*																						
Civil Buildings—																						
New Works . . .	...	7,440	1,531	921	...	...	...	...	...	...	...	9,892	4,596	8	1,570	514	17,402	8,572	481	...	32,739	75,774
Repairs	...	79	...	384	...	...	...	...	...	...	...	463	36	...	...	...	1,020	577	...	...	319	2,415
	...	7,519	1,531	1,305	...	...	...	...	...	...	...	10,355	4,632	8	1,570	514	18,422	9,149	481	...	33,058	78,189
Communications—																						
New Works . . .	...	4,188	83	4,995	...	...	...	...	...	...	...	9,266	6	238	...	...	1,172	1,253	1,749	...	29	13,713
Repairs	...	2,014	231	653	...	...	...	...	...	...	...	2,898	48	...	630	2,716	300	1,633	108	...	11	8,344
	...	6,202	314	5,648	...	...	...	...	...	...	...	12,164	54	238	630	2,716	1,472	2,886	1,857	...	40	22,057
Miscellaneous Public Improvements—																						
New Works . . .	...	...	2,568	...	—48	...	...	...	...	...	...	2,520	3,970	259	3,358	317	643	2,129	5,352	184	631	19,363
Repairs	...	...	181	...	...	...	...	...	...	...	...	181	...	350	198	1,013	...	110	262	68	13	2,195
	...	...	2,749	...	—48	...	...	...	...	...	...	2,701	3,970	609	3,556	1,330	643	2,239	5,614	252	644	21,558
TOTAL WORKS AND REPAIRS .	...	13,721	4,594	6,953	—48	...	...	...	...	...	...	25,220	8,656	855	5,756	4,560	20,537	14,274	7,952	252	33,742	121,804
Establishment . . .	...	864	176	1,403	2	...	...	...	...	...	...	2,445	246	—20	1,209	594	141	186	91	58	157	5,107
Tools and Plant . . .	...	56	21	104	...	...	...	...	...	...	...	181	37	...	70	42	20	11	5	4	26	396
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	20
TOTAL CONTRIBUTIONS .	...	14,641	4,791	8,460	—46	...	...	...	...	...	...	27,846	8,939	835	7,035	5,196	(b)20,698	14,471	8,048	314	33,945	127,327
LOCAL LOANS.																						
Miscellaneous Public Improvements—																						
Works	...	...	...	...	...	...	...	...	...	...	...	...	15,899	...	...	...	...	...	15,580	...	...	31,479
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	15,899	...	...	...	...	...	15,580	...	...	31,479
Establishment . . .	...	...	...	...	...	...	...	...	...	...	...	...	969	...	...	...	...	...	447	...	...	1,416
Tools and Plant . . .	...	...	...	...	...	...	...	...	...	...	...	...	145	...	...	...	...	...	...	...	...	145
TOTAL LOCAL LOANS .	...	...	...	...	...	...	...	...	...	...	...	...	17,013	...	...	...	...	...	16,027	...	...	33,040
GRAND TOTAL .	152,000	29,640	27,970	39,444	22,390	525	1,362	6,864	2,985	5,293	35,503	171,976	203,702	325,464	317,843	272,408	877,067	539,865	520,609	782,004	730,573	4,893,516

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

(b) Includes the following contributional outlay on excluded Local Fund (Darjeeling Improvement Fund) Works :—

Civil Buildings—Repairs	1	
Communications—New Works . . .	2	
Repairs . . .	300	
Establishment . . .	69	
Tools and Plant . . .	4	
	376	

Calcutta
SIMLA ;
Dated 10 March 1897.

A. R. BECHER,
Offg. Accountant General, P. W. Dept.

No. 97-A. G.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

RESOLUTION.

Simla, the 22nd May 1897.

Review of the Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for the official year 1895-96.

READ—

Note by A. R. Becher, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for 1895-96.

RESOLUTION.—The total transactions under the head "Civil Works" in 1895-96 amounted to Rx. 5,557,649, the total revenue being Rx. 664,133 and the total expenditure Rx. 4,893,516.

2. The total revenue—Rx. 664,133—was greater by Rx. 31,310 and Rx. 35,673 than that of 1894-95 and of 1893-94 respectively.

Of the 20 sources of revenue in India, detailed in paragraph 2 of the Accountant General's note, 6 show a decrease as compared with 1894-95, but these are more than balanced by the increases, especially under Sales of buildings, Ferry receipts, and Rents of buildings.

3. The receipts under "Rents of Buildings" amounted to Rx. 58,655 as compared with Rx. 53,990 in 1894-95. The net return on the capital cost of buildings set apart as residences, excluding those allotted rent free was 2·11 per cent. as compared with 2·31, 1·80 and 1·64 per cent. in the three preceding years.

4. The largest items of revenue are shown under the heads of "Ferry receipts" and "Tolls on roads;" under the former there was an increase of Rx. 13,182 and under the latter decrease of Rx. 2,442 as compared with the previous year.

5. Of the expenditure of Rx. 4,893,516, Rx. 152,000 were expended in England, and the balance in India Rx. 3,386,074 by officers of the Public Works Department, and Rx. 1,355,442 by officers of other Departments.

6. Exclusive of outlay from "Excluded Local Funds" and "Contributions" the actuals of the year were as follows:—

				Rx.
Imperial	...	...	...	763,458
Provincial	...	...	...	2,063,159
Local	...	...	...	1,777,957
		Total	...	4,604,574

7. Including the sum of Rx. 4,077 expended in England on stores supplied to India, which is included in the outlay upon the works concerned, the amount expended by Public Works officers stands at Rx. 3,390,151, which is made up as follows:—

	Rx.	Rx.
Civil Buildings, new works	864,951	
Communications, ditto	429,464	
Miscellaneous Public Improvements, new works	196,142	
Total new works ...		1,490,557
Civil Buildings, Repairs	287,112	
Communications ,, ...	807,727	
Miscellaneous Public Improvements, Repairs ...	71,969	
Total Repairs ...		1,166,808
Establishment	727,949	
Tools and Plant	38,821	
Suspense	—33,984	
Total ...		732,786
GRAND TOTAL ...		3,390,151

8. The total of Rx. 1,355,442 expended by officers of other Departments is made up as follows:—

	Rx.	Rx.
Civil Buildings, new works	71,343	
Communications ,, ...	218,651	
Miscellaneous Public Improvements, new works	141,127	
Total new works ...		431,121
Civil Buildings, Repairs	50,853	
Communications ,, ...	604,297	
Miscellaneous Public Improvements, Repairs	57,177	
Total Repairs ...		712,327
Establishment	174,389	
Tools and Plant	7,836	
Miscellaneous	29,769	
		211,994
Grand Total ...		1,355,442

9. On the whole Rx. 936,294 were expended on new Civil Buildings Rx. 648,115 on new works of communication and Rx. 337,269 on new works of Miscellaneous Public Improvement. On the other hand Rx. 337,965 were expended on Repairs to Civil Buildings, Rx. 1,412,024 on Repairs to existing communications and Rx. 129,146 on Repairs to works of Miscellaneous Public Improvement.

10. The percentage of establishment to works and repairs amounted in the case of expenditure by Public Works officers to 29·86 per cent. as compared with 31·69 per cent. in the preceding year, and with 27·39 the average for the four years—1891-92 to 1894-95.

11. Of the total outlay under Public Works Department officers, 26 per cent. was spent on new buildings, 13 per cent. on new roads, and 24 per cent. on repairs to existing roads. The establishment charges for work carried out by Public Works officers was 21 per cent. of the total outlay and, in the case of outlay under officers of other Departments, the corresponding charge was 13 per cent.

12. The net debit on account of the Thomason Civil Engineering College, Roorkee, amounted to Rx. 11,010 as compared with Rx. 14,346 in 1894-95 and Rx. 13,232 in 1893-94.

13. The direct charge to the State under the head "Civil Works" on account of the Royal Indian Civil Engineering College at Coopers' Hill was £1,765. In addition, the salaries of passed students in England amounted to £3,999 and the passage money to India of officers on appointment to £656. These three items amount in all to £6,420 as compared with a corresponding total of £6,060 in 1894-95. There was a decrease of £455 in expenditure during 1895-96 in connection with this College, but the income also fell short of that of the previous year by £ 618.

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

ORDER.—Ordered that the foregoing, with a copy of the note, 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 supplement to the *Gazette of India*.

J. W. Bisset

Colonel, R.E.,
Secretary to the Govt. of India.

3 spare copies of Resolution sent—
+3 spare copies of accompaniments will be despd from Calcutta.

Documents accompanying.

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

G. C. Press, Simla.—No. 85 P. W. D., A. G.—24-5-97.—850.

To.
The Secretary to the Govt. of Madras.
Public works Deptt.

Accompaniment to P. W. D. Resolution No. 97 A. G., dated 22nd May 1897.

Note by A. R. Becher, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the head "Civil Works" in the accounts of the Government of India for 1895-96.

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	202,976	417,649	43,508	664,133
Expenditure	3,386,074	1,355,442	152,000	4,893,516*

* Includes outlay amounting to Rx. 288,942 from Excluded Local Funds and contributions.

REVENUE.

1. The *Revenue* credited in the accounts of the Government of India for 1895-96 under the head "Civil Works" amounted to Rx. 664,133. Of this sum—

	Rx.
	202,976 were realized by Public Works Officers in India;
	417,649 by officers of other Departments in India; and
	43,508 in England.
Total .	664,133

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

Sources of Revenue.	Collections by Public Works Officers.				Collections by Officers of other Departments.				Grand Total.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
India.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of buildings . .	15,468	37,915	337	53,720	...	3,330	1,605	4,935	58,655
Sales of „ . .	3,936	12,615	271	16,822	...	4,610	1,344	5,954	22,776
„ of barrack furniture .	...	...	...	...	...	...	...	...	...
„ of tools and plant . .	180	5,829	371	6,380	...	...	...	...	6,380
„ of produce . . .	151	7,213	1,554	8,918	...	2,026	...	2,026	10,944
„ of old materials . .	122	3,465	112	3,699	...	...	680	680	4,379
Value of materials from old buildings	5	421	65	491	...	...	...	...	491
Unclaimed deposits . . .	16	114	15	145	...	...	...	...	145
Fines, Refunds and Miscellaneous	2,645	21,220	512	24,377	78	2,774	14,794	17,646	42,023
Rents from Strand Bank, Maidan, etc., Calcutta . . .	...	4,426	...	4,426	...	...	...	...	4,426
Receipts from Public Works Workshops	...	5,800	...	5,800	...	...	...	...	5,800
Receipts from Thomason Civil Engineering College, Roorkee .	...	2,679	...	2,679	...	...	...	...	2,679
Collections in Bombay under the Highway Act . . .	...	2,950	...	2,950	...	...	...	...	2,950
Ferry receipts . . .	...	7,133	...	7,133	...	104,703	204,511	309,214	316,347
Tolls and roads . . .	303	64,436	...	64,739	...	7,910	36,482	44,392	109,131
Arboriculture . . .	...	...	688	688	...	...	7,370	7,370	8,058
Tolls on steamers . . .	...	...	...	...	...	...	1,007	1,007	1,007
Contributions	...	...	...	...	...	2,080	20,953	23,033	23,033
Fees on masonry graves . .	...	...	...	...	...	1,392	...	1,392	1,392
Recoveries of advances made in England . . .	9	...	...	9	...	...	...	...	9
Total .	22,835	176,216	3,925	202,976	78	128,825	288,746	417,649	620,625
England.									
Royal Indian Civil Engineering College, Cooper's Hill . .	24,724	...	...	24,724	...	...	...	...	24,724
Exchange	18,784	...	...	18,784	...	...	...	...	18,784
Total .	43,508	...	...	43,508	...	...	...	...	43,508
GRAND TOTAL .	66,343	176,216	3,925	246,484	78	128,825	288,746	417,649	664,133
For details by Provinces, see page of account . . .	V	VI	VI	...	V	VI	VI	...	VI

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.
1895-96	606,600	648,700	664,133

The increases of Rx. 57,533 over the Budget Estimate and of Rx. 15,433 over the Revised Estimate are chiefly due to the sale of the Saw Mills at Pegu, and to sale of certain buildings in Bengal, Punjab and Madras; to an improvement in the ferry tolls in Bengal and Madras; and to the receipt of larger contributions from Municipalities and private parties in Bengal and Bombay.

3. *Rents of buildings, Rx. 58,655.*—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.
1891-92	38,908	4,066	42,974
1892-93	41,640	4,195	45,835
1893-94	49,973	4,405	54,378
1894-95	49,092	4,898	53,990
1895-96	53,720	4,935	58,655

The net return on capital cost of buildings set apart as residences, excluding those allotted rent-free, is 2·11 per cent., as shown below, against 2·31 per cent. in the previous year. Considerable sums were expended on rent-free buildings, especially in the Provinces of Bengal and Bombay :—

		Capital cost of buildings from Examiner's accounts.			Rents realized.	Cost of repairs.		Net return excluding repairs to rent-free buildings.	Percentage of net return on Capital cost excluding rent-free buildings.
	Year of the account.	Amount.							
		* Rent-free buildings.	Other buildings.	Total.		Rent-free buildings.	Other buildings.		
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India . Central India	1895-96	...	20,202	20,202	978	...	895	83	·41
India . Rajputana	do.	6,078	20,411	26,489	1,075	112	1,363	—288	—1·41
India . Coorg	do.	2,922	6,716	9,638	88	36	138	—50	—·74
India . Baluchistan	do.	...	57,601	57,601	2,230	...	1,069	1,161	2·01
Total India .		9,000	104,930	113,930	4,371	148	3,465	906	...
Central Provinces .	1895-96	26,858	24,864	51,722	1,412	463	1,010	402	1·62
Upper Burma .	do.	22,509	68,781	91,290	3,198	293	2,741	457	·66
Lower „ .	do.	21,271	151,317	172,588	7,658	199	2,091	5,567	3·22
Assam .	do.	13,522	29,497	43,019	1,696	517	1,472	224	·76
Bengal .	(a) 1894-95	367,022	107,583	474,605	5,272	6,047	2,559	2,713	2·52
North-Western Provinces and Oudh .	1895-96	25,320	73,047	98,367	2,391	629	1,828	563	·77
Punjab .	1895-96	83,452	115,028	198,480	5,196	1,786	2,733	2,463	2·14
Madras .	do.	62,501	109,101	171,602	5,514	637	1,897	2,617	3·31
Bombay .	(a) 1894-95	204,077	196,051	400,128	7,298	3,794	3,526	3,772	1·93
Total .		835,532	980,199	1,815,731	44,006	14,513	23,322	20,684	2·11

4. The receipts from the Thomason Civil Engineering College, Roorkee, amounted to Rx. 2,679. This College was transferred to the Civil Department, with effect from 1st April 1896.

* Excluding buildings occupied as residences by Heads of Local Governments and Administrations.
(a) The Capital and Revenue Accounts for 1895-96 not having been received, the figures for the previous year have been included.

The financial results of the working of this College were :—

	Rx.
Income during 1895-96	2,679
Outlay „ „ —	
Salaries	12,046
Office Establishment	605
Book Depôt and Press	166
Repairs to Buildings	872
Total .	13,689
Net debit .	11,010
Against in 1894-95 .	14,346
„ „ 1893-94 .	13,232
„ „ 1892-93 .	12,614

5. *Ferry Receipts, Rx. 316,347.*—This is the largest source of revenue credited under the head "Civil Works:" the major portion of it, amounting to Rx. 309,214, was realized by Civil Officers.

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

Years.	By Public Works Officers.	By Civil Officers.	Total.
	Rx.	Rx.	Rx.
1892-93	7,914	286,060	293,974
1893-94	7,258	293,383	300,641
1894-95	6,268	296,897	303,165
1895-96	7,133	309,214	316,347

The Provinces which mainly contributed towards the increase of Rx. 13,182 in 1895-96 over the receipts of the preceding year were Assam, the North-Western Provinces and Oudh, and Madras.

The largest sums were collected in the following Provinces :—

Provinces.	Amount.
	Rx.
Bombay	16,854
Assam	16,187
Punjab	35,077
North-Western Provinces and Oudh	59,408
Bengal	67,140
Madras	95,951

The incidence of the revenue is—

	Rx.
Imperial . . .	*Nil.*
Provincial . . .	111,836
Local	204,511
Total .	316,347

EXPENDITURE.

6. *The Expenditure* recorded in the accounts for 1895-96 under the head "Civil Works" amounts to Rx. 4,893,516. Of this sum—

Rx. 3,386,074 were expended by Officers of the Public Works Department;
„ 1,355,442 by Officers of other Departments;
„ 4,741,516
„ 152,000 in England, including exchange, but exclusive of Rx. 4,077, the value of stores supplied to India, included in the outlay upon the works concerned.
„ 4,893,516 in all.

7. 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	796,300	774,200	763,458
Provincial	2,077,000	2,086,500	2,063,159
Local	1,777,400	1,746,600	1,777,957
Total	4,650,700	4,607,300	4,604,574

Imperial outlay, Rx. 763,458.

The outlay was less than the Budget Estimate by Rx. 32,842. Compared with the Revised Estimate there was a lapse of Rx. 10,742, mainly due to an over-estimate of expenditure in Assam and Bengal.

Provincial outlay, Rx. 2,063,159.

The lapses from the Revised and Budget Estimates were due to an over-estimate of the requirements of the year.

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

	Departmental Officers.	Civil Officers.	Total.
	Rx.	Rx.	Rx.
Budget Estimate	1,949,100	127,900	2,077,000
Actuals	1,900,298	162,861	2,063,159
Lapse	48,802	—34,961	13,841
Revised Estimate	1,947,900	138,600	2,086,500
Actuals	1,900,298	162,861	2,063,159
Lapse	47,602	—24,261	23,341

Incorporated Local Fund outlay, Rx. 1,777,957.

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

	Departmental Officers.	Civil Officers.	Total.
	Rx.	Rx.	Rx.
Budget Estimate	597,600	1,179,800	1,777,400
Actuals	595,759	1,182,198	1,777,957
Lapse	1,841	—2,398	—557
Revised Estimate	600,000	1,146,600	1,746,600
Actuals	595,759	1,182,198	1,777,957
Lapse	4,241	—35,598	—31,357

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

	Rx.
New works	1,921,678
Repairs	1,879,135
Tools and plant	46,657
Decrease in stores, etc.	—33,984
Miscellaneous (Contributions to Municipalities, etc.)	29,769
Establishment	902,338
Add—	4,745,593
In England	147,923
Total	4,893,516 (*a*)

8. 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. 288,942, 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	178,794	557,784	37,258	91,115	864,951
Repairs	82,946	181,079	15,780	7,307	287,112
Communications—					
New works	97,747	142,662	165,074	23,981	429,464
Repairs	94,509	465,113	237,547	10,558	807,727
Miscellaneous Public Improvements—					
New works	12,128	51,906	33,040	99,068	196,142
Repairs	1,734	17,106	12,869	40,260	71,969
Total Works and Repairs	467,858	1,415,650	501,568	272,289	2,657,365
Establishment	130,179	494,936	87,090	15,744	727,949
Tools and plant	6,309	24,423	7,268	816	38,821
Suspense	806	—34,716	—167	93	—33,984
Total Public Works Officers	605,152	1,900,298	595,759	288,942	3,390,151
Officers of other Departments.					
Civil Buildings—					
New works	7,369	11,602	52,372	...	71,343
Repairs	982	7,630	42,241	...	50,853
Communications—					
New works	...	4,269	214,382	...	218,651
Repairs	1,008	15,963	587,326	...	604,297
Miscellaneous Public Improvements—					
New works	500	86,343	54,284	...	141,127
Repairs	161	20,048	36,968	...	57,177
Total Works and Repairs	10,020	145,855	987,573	...	1,143,448
Establishment	357	10,704	163,328	...	174,389
Tools and plant	...	289	7,547	...	7,836
Miscellaneous	6	6,013	23,750	...	29,769
Total Officers of other Departments	10,383	162,861	1,182,198	...	1,355,442
Total	615,535	2,063,159	1,777,957	288,942	4,745,593
ENGLAND.					
Royal Indian Civil Engineering College, Cooper's Hill					26,489
Other charges in connection with the training of officers, absentee and furlough allowances of Military and Civil officers, employed in the Public Works Department, etc., etc.					57,569
Total England at two shillings per rupee					84,058
Exchange					63,865
GRAND TOTAL					(*a*) 4,893,516

(a) The figures in this statement include £2,317 on account of English stores, plus exchange thereon.

9. *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.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
	£	£	£	£	£
Salaries of President, Professors, etc., and other charges of the Royal Indian Civil Engineering College, Cooper's Hill .	28,017	28,184	30,330	26,944	26,489
Salaries, etc., of passed students detained in England . .	4,334	4,537	3,683	3,847	3,999
Passage to India of Officers on appointment . . .	761	761	611	611	656
Furlough pay and absentee allowances of officers of the Public Works Department .	48,639	49,203	49,729	47,091	52,749
Salaries, etc., of Indian Officers of the Public Works Department undergoing training in England	434	479	354	87	165
Remuneration for professional services	167	368	379	...	...
	82,352	83,532	85,086	78,580	84,058
Exchange	35,763	50,255	55,294	65,377	63,865
Total .	118,115	133,787	140,380	143,957	147,923

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

	Charge in sterling.	Income in sterling.		Net charge.
	£	£		£
In 1895-96 . .	26,489	24,724	=	1,765
„ 1894-95 . .	26,944	25,342	=	1,602
„ 1893-94 . .	30,330	25,828	=	4,502
„ 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

There has been a small decrease in expenditure during 1895-96 in connection with this College; but the income has also fallen short of the previous year.

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

Provinces.		Services. Civil Buildings. Works.	Civil Buildings. Repairs.	Communications. Works.	Communications. Repairs.	Miscellaneous Public Improvements. Works.	Miscellaneous Public Improvements. Repairs.	Establishment.	Tools and Plant.	Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works Department.	Imperial . .	4,989	6,089	...	...	...	...	2,548	166	1,207	14,999
		4,989	6,089	...	...	...	...	2,548	166	1,207	14,999
Rajputana . .	Imperial . .	4,446	2,858	2,570	4,302	20	...	6,147	195	...	20,538
	Local . .	...	9	495	1,387	...	...	189	28	...	2,108
		4,446	2,867	3,065	5,689	20	...	6,336	223	...	22,646
Central India . .	Imperial . .	1,568	1,915	2,081	14,393	...	...	10,124	410	—394	30,097
		1,568	1,915	2,081	14,393	...	...	10,124	410	—394	30,097
Coorg . . .	Imperial . .	2,481	730	4,097	7,437	1,326	1	4,044	313	—195	20,734
	Local . .	...	...	399	878	82	86	333	22	...	1,800
		2,481	730	4,496	8,315	1,408	87	4,377	835	—195	22,534
Hyderabad . .	Imperial . .	1,673	763	...	...	...	...	560	37	—48	2,985
		1,673	763	...	...	...	...	560	37	—48	2,985
Port Blair . .	Imperial . .	2,010	2,364	...	...	...	...	924	...	3	5,301
		2,010	2,364	...	...	...	...	924	...	3	5,301
Baluchistan . .	Imperial . .	10,149	4,767	5,152	3,660	2,131	117	6,156	377	...	32,509
		10,149	4,767	5,152	3,660	2,131	117	6,156	377	...	32,509
Petroleum Operations at Sukkur and Kundra.	Imperial . .	...	...	...	...	1,235	...	127	...	...	1,362
Central Provinces .	Imperial . .	1,108	388	...	...	185	...	340	22	...	2,043
	Provincial . .	27,338	8,180	23,890	35,890	477	63	38,957	1,032	— 1,015	134,812
	Local . .	...	...	14,379	3,671	703	...	...	...	...	18,753
		28,446	8,568	38,269	39,561	1,365	63	39,297	1,054	— 1,015	155,608
Upper Burma .	Imperial . .	85,434	23,321	57,639	56,707	4,032	1,429	68,606	2,339	432	299,939
	Local . .	...	...	1,247	82	1,054	14	720	24	...	3,141
		85,434	23,321	58,886	56,789	5,086	1,443	69,326	2,363	432	303,080
Lower Burma .	Imperial . .	...	...	37	1,186	...	...	483	17	...	1,723
	Provincial . .	74,030	17,099	11,149	51,677	2,574	1,240	48,862	2,568	—7,912	201,287
	Local . .	7,175	589	29,440	10,871	6,701	2,735	12,951	890	...	71 352
		81,205	17,688	40,626	63,734	9,275	3,975	62,296	3,475	—7,912	274,362
Assam . . .	Imperial . .	4,026	815	25,054	4,998	...	...	7,868	513	—394	42,880
	Provincial . .	13,773	8,034	30,831	43,545	3,131	823	39,093	2,923	— 2,447	139,706
	Local . .	64	194	31,264	29,953	5,654	1,998	5,952	330	...	75,409
		17,863	9,043	87,149	78,496	8,785	2,821	52,913	3,766	— 2,841	257,995
Bengal . . .	Imperial . .	122,874	15,656	...	...	...	...	8,221	524	146	47,421
	Provincial . .	24,761	31,761	16,506	56,832	869	5,541	74,898	2,105	—4,297	308 976
	Excluded Local .	1,100	...	...	...	...	...	...	...	...	1,100
		148,735	47,417	16,506	56,832	869	5,541	83,119	2,629	—4,151	357,497
North-Western Provinces and Oudh,	Imperial . .	6,816	5,256	...	...	...	...	2,747	179	...	14,998
	Provincial . .	48,015	29,675	22,113	76,475	8,460	796	82 229	1,450	— 9,465	259,748
	Local . .	9,561	6,053	29,439	82,668	159	1,659	40,000	1,100	...	170,639
		64.392	40,984	51,552	159,143	8,619	2,455	124,976	2,729	— 9,465	445,385
Punjab . . .	Imperial . .	19,043	10,065	1,117	1,654	2,654	59	7,008	434	49	42,083
	Provincial . .	19,805	22,057	20,253	101,988	[illegible],751	3,523	64,285	1,787	— 3,947	263,502
	Local . .	7 845	8,470	12,228	43,250	8,720	5,673	10,793	476	...	97,455
	Excluded Local .	7,802	3,907	1	970	26,766	36,376	3,777	94	...	79,693
		54,495	44,499	33,599	147,862	71,891	45,631	85,863	2,791	— 3,898	482,733
	Carried forward .	507,886	211,015	341,381	634,474	110,684	62,133	548,942	20,855	-28,277	2,409,093

PROVINCES.		SERVICES. Civil Buildings. Works.	Civil Buildings. Repairs.	Communications. Works.	Communications. Repairs.	Miscellaneous Public Improvements. Works.	Miscellaneous Public Improvements. Repairs.	Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward		507,886	211,015	341,381	634,474	110,684	62,133	548,942	20,855	—28,277	...	2,409,093
Madras	Imperial	1,264	1,678	...	...	...	...	668	43	...	...	3,653
	Provincial	144,044	25,145	7,747	15,619	775	2,152	55,916	7,551	—5,813	...	253,136
	Local	...	...	359	2,699	...	10	1,446	2,256	...	...	6,770
	Excluded Local	923	548	...	...	6,032	513	1,373	83	...	...	9,472
		146,231	27,371	8,106	18,318	6,807	2,675	59,403	9,933	—5,813	...	273,031
Bombay	Imperial	10,913	6,281	...	172	545	128	93,608	240	...	...	21,887
	Provincial	106,018	39,128	10,173	83,087	1,869	2,968	90,696	5,012	180	...	339,131
	Local	12,613	465	45,824	62,088	9,967	694	14,706	2,142	—167	...	148,332
	Excluded Local	5,516	437	10,267	1,244	15,428	1,176	4,071	98	73	...	38,310
		135,060	46,311	66,264	146,591	27,809	4,966	113,081	7,492	86	...	547,660
Total		789,177	284,697	415,751	799,383	145,300	69,774	721,426	38,280	—34,004	...	3,229,784
Add—Outlay from contributions, *vide* para. 37.		75,774	2,415	13,713	8,344	50,842	2,195	6,523	54	20	...	160,367
Total Public Works Officers		864,951	287,112	429,464	807,727	196,142	71,969	727,949	38,821	—33,984	...	3,390,151
By Officers of other Departments.												
Baluchistan	Imperial	605	379	...	986	500	161	357	...	...	6	2,994
Mysore	Ditto	...	503	...	22	...	...	...	...	...	...	525
Rajputana	Local	226	138	167	...	...	2	...	...	...	...	533
Central India	Ditto	11	272	...	143	...	455	12	...	...	...	893
Coorg	Ditto	...	...	...	...	...	40	...	2	...	...	42
Turkish Arabia	Imperial	6,764	100	...	...	...	...	...	...	...	...	6,864
Central Provinces	Provincial	...	...	...	...	...	...	38	...	...	2	40
	Local	64	49	1,501	13,129	1,000	1,084	4,440	97	...	738	22,102
		64	49	1,501	13,129	1,000	1,084	4,478	97	...	740	22,142
Upper Burma	Local	306	13	5,362	4,184	8,959	1,120	1,258	77	...	270	21,549
Lower Burma	Provincial	...	...	...	...	20,230	...	...	...	...	...	20,230
	Local	171	103	5,643	4,143	2,590	422	1,198	132	...	2,040	16,442
		171	103	5,643	4,143	22,820	422	1,198	132	...	2,040	36,672
Assam	Provincial	3,235	...	356	...	4,514	...	...	...	...	...	8,105
	Local	...	...	72	...	1,700	...	...	...	...	...	1,772
		3,235	...	428	...	6,214	...	...	...	...	...	9,877
Bengal	Provincial	1,128	1,812	218	7,676	1,369	1,698	4,634	105	...	...	18,640
	Local	27,209	18,836	119,416	232,084	8,274	4,997	67,956	2,543	...	32	481,347
		28,337	20,648	119,634	239,760	9,643	6,695	72,590	2,648	...	32	499,987
North-Western Provinces and Oudh	Provincial	431	4,413	196	1,759	2,445	8,785	4,312	184	...	3,338	25,863
	Local	2,561	6,096	3,127	30,592	141	222	9,339	773	...	1,295	54,146
		2,992	10,509	3,323	32,351	2,586	9,007	13,651	957	...	4,633	80,009
Punjab	Provincial	...	...	...	...	...	...	1,720	...	...	1,833	3,553
	Local	...	...	...	...	...	...	920	...	...	11,011	11,931
		...	...	...	...	...	...	2,640	...	...	12,844	15,484
Madras	Provincial	6,808	1,405	3,499	6,528	57,785	9,565	...	...	...	...	85,590
	Local	12,096	10,206	54,051	249,704	9,428	17,731	61,042	3,163	...	5,648	423,069
		18,904	11,611	57,550	256,232	67,213	27,296	61,042	3,163	...	5,648	508,659
Bombay	Provincial	...	...	...	...	...	...	...	...	...	840	840
	Local	9,728	6,528	25,043	53,347	22,192	10,895	17,163	760	...	2,716	148,372
		9,728	6,528	25,043	53,347	22,192	10,895	17,163	760	...	3,556	149,212
Total Officers of other Departments		71,343	50,853	218,651	604,297	141,127	57,177	174,389	7,836	...	29,769	1,355,442
GRAND TOTAL		936,294	337,965	648,115	1,412,024	337,269	129,146	902,338	46,657	—33,984	29,769	4,745,593

12. 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 1895-96 compares as follows with that incurred during the four preceding years :—

Heads of service.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
	Rx.	Rx.	Rx.	Rx.	Rx.
Public Works Officers.					
Civil Buildings	1,279,205	1,084,082	1,112,382	938,910	1,053,641
Communications	1,397,404	1,278,582	1,332,855	1,191,165	1,202,652
Miscellaneous Public Improvements	216,371	129,853	97,653	111,266	128,783
Tools and Plant	48,321	57,972	41,427	33,179	38,005
Suspense (Stock, etc.)	33,551	—10,522	—17,937	—31,218	—34,077
Profit and Loss	184	...	...	...	...
Total, exclusive of Establishment	2,975,036	2,539,967	2,566,380	2,243,302	2,389,004
Establishment	649,302	684,941	711,581	710,330	712,205
Total Public Works Officers	3,624,338	3,224,908	3,277,961	2,953,632	3,101,209
Officers of other Departments.					
Civil Buildings	66,940	103,008	104,912	99,167	122,196
Communications	807,376	813,596	755,082	779,415	822,948
Miscellaneous Public Improvements	132,981	144,197	131,277	152,080	198,304
Tools and Plant	9,637	9,140	7,998	7,157	7,836
Miscellaneous	69,377	44,469	42,074	22,782	29,769
Total, exclusive of Establishment	1,086,311	1,114,410	1,041,343	1,060,601	1,181,053
Establishment	166,441	177,354	170,596	186,741	174,389
Total Officers of other Departments	1,252,752	1,291,764	1,211,939	1,247,342	1,355,442
GRAND TOTAL	4,877,090	4,516,672	4,489,900	4,200,974	4,456,651(a)

(a) The figures in this statement include £2,317 on account of English stores, plus exchange thereon.

13. The expenditure on Establishment bears the following ratio to the total outlay by Public Works Officers, exclusive of Establishment, and to the outlay on works and repairs only :—

	Percentage of Establishment on total outlay exclusive of Establishment.	Percentage of Establishment on outlay on works and repairs only.
1891-92	21·83	22·44
1892-93	26·96	27·48
1893-94	27·73	27·98
1894-95	31·66	31·69
1895-96	29·82	29·86

There has been a small decrease in the percentage as compared with the previous year.

14. The provinces showing unfavourable results are :—

	Percentage on total outlay exclusive of Establishment.	Percentage on outlay on works and repairs.
Central India	50·69	50·72
Rajputana	38·84	39·38
Upper Burma	29·65	30·01
Lower Burma	29·37	28·80
North-Western Provinces and Oudh	39·00	38·22

15. 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.		Establishment.	Tools and Plant.	Suspense.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.				
Military Works Department	33	40	...	...	...	...	18	1	8	100
Rajputana	20	13	13	25	...	...	28	1	...	100
Central India	5	6	7	48	...	...	34	1	—1	100
Coorg	11	3	20	37	6	...	20	3	...	100
Hyderabad	56	26	...	...	...	...	19	1	—2	100
Port Blair	38	44	...	...	...	...	18	...	...	100
Baluchistan	31	15	16	11	7	...	19	1	...	100
Petroleum operations at Sukkur and Kundra	...	...	...	...	91	...	9	...	...	100
Central Provinces	18	5	25	25	1	...	25	1	...	100
Burma, Upper	28	8	19	19	2	...	23	1	...	100
„ Lower	30	6	15	23	4	1	22	1	—2	100
Assam	6	3	34	30	4	1	21	2	—1	100
Bengal	42	14	5	16	...	1	23	...	—1	100
N.-W. Provinces and Oudh	15	9	12	35	2	...	28	1	—2	100
Punjab	11	9	7	31	15	9	18	1	—1	100
Madras	54	10	3	7	3	1	21	3	—2	100
Bombay	25	9	12	27	5	1	20	1	...	100
Percentage of all Provinces	26	8	13	24	6	2	21	1	—1	100

II.—By Officers of other Departments.

Provinces.	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Baluchistan	20	13	...	33	17	5	12	...	...	...	100
Mysore	...	96	...	4	...	...	...	...	...	...	100
Rajputana	42	26	31	...	...	1	...	...	...	...	100
Central India	1	30	...	17	...	51	1	...	...	...	100
Coorg	...	...	...	...	...	95	...	5	...	...	100
Turkish Arabia	98	2	...	...	...	...	...	...	...	...	100
Central Provinces	...	...	7	60	5	5	20	...	...	3	100
Burma, Upper	1	...	25	20	42	5	6	...	...	1	100
„ Lower	1	...	15	11	62	1	3	...	...	7	100
Assam	33	...	4	...	63	...	...	...	...	...	100
Bengal	5	4	24	48	2	1	15	1	...	...	100
N.-W. Provinces and Oudh	4	14	4	40	3	11	17	1	...	6	100
Punjab	...	...	...	...	...	...	17	...	...	83	100
Madras	4	2	12	50	13	6	12	...	...	1	100
Bombay	6	5	17	36	15	7	12	...	...	2	100
Percentage of all Provinces	5	4	16	45	10	4	13	1	...	2	100

16. Of the total outlay under Public Works Officers—

	Against in	
	1894-95.	1893-94.
26 per cent. was expended on new Buildings	23 per cent.	26 per cent.
13 „ „ „ „ Roads	14 „	17 „
6 „ „ „ „ Works of Miscellaneous Public Improvement	6 „	2 „
8 „ was spent on repairs of Buildings	8 „	8 „
24 „ „ „ „ Roads	24 „	24 „
2 „ „ „ „ Works of Miscellaneous Public Improvement	2 „	1 „
Establishment absorbed 21 per cent. of the total outlay and Tools and Plant, 1 per cent.	23 „	21 „
	1 „	1 „

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

5 per cent. was expended on new Buildings	4 per cent.	5 per cent.
16 „ „ „ „ Roads	16 „	16 „
10 „ „ „ „ Works of Miscellaneous Public Improvement	8 „	7 „
4 „ „ „ on repairs to Buildings	4 „	4 „
45 „ „ „ „ Roads	46 „	46 „
4 „ „ „ „ Works of Miscellaneous Public Improvement	4 „	4 „
13 „ of the total outlay was recorded under Establishment	15 „	14 „
2 „ under Miscellaneous, and	2 „	3 „
1 „ of the outlay on Tools and Plant	1 „	1 „

17. Of the total outlay by Public Works Officers, 26 per cent. was spent on new buildings against 13 per cent. on new roads.

The Provinces or departments showing a high percentage of new Civil Buildings were the Military Works Department, Hyderabad, Port Blair, Baluchistan, Upper and Lower Burma, Bengal, Madras, and Bombay. The expenditure by the Military Works Department, as stated in previous reviews, was incurred almost solely upon churches in cantonments; that in Hyderabad and Port Blair on buildings only. In regard to new roads, the largest expenditure has again been incurred in Assam. The other provinces showing large expenditure were the Central Provinces, Upper and Lower Burma, North-Western Provinces, the Punjab, and Bombay.

Central India, owing to peculiar circumstances, still continues to carry a high percentage for establishment; the percentage for the year under review being for Rajputana 28 and Central India 34.

The major portion of the outlay by Civil Officers was again on maintenance of roads, and was incurred mainly in Baluchistan, the Central Provinces, Upper Burma, Bengal, the North-Western Provinces and Oudh, Madras, and Bombay.

The maintenance of roads, it will be observed, absorbed 45 per cent. of the total outlay. New roads took 16 per cent., while the amount expended on establishment, which this year absorbed 13 per cent., was on the whole moderate.

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

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Officers of the Public Works Department.																	
IMPERIAL.																		
CIVIL BUILDINGS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works.																		
Forest	...	772	...	...	...	...	...	...	...	50	...	....	...	506	...	...	...	1,328
Customs	...	...	...	...	...	...	...	...	...	152	...	...	...	...	...	...	...	152
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	106	...	...	...	...	...	...	...	...	...	3,436	2,880	...	...	23	6,445
Mint	...	...	...	...	...	...	...	...	...	...	...	...	282	...	...	...	64	346
Postal	123	182	33	6	...	255	...	35	1,097	1,543	...	405	4,441	1,643	1,629	998	1,389	13,779
Telegraph	93	12	...	...	...	...	...	27	11	2,179	...	1,555	527	34	208	97	139	4,882
Viceregal Residences and Secretariat Offices of the Government of India	...	...	35	...	...	...	...	...	...	...	...	...	12,787	192	7,263	...	...	20,277
Treasury and Currency	...	...	...	...	...	...	...	71	...	...	...	...	528	...	...	...	57	656
Residencies and Agencies	...	6	628	...	...	...	...	4,815	...	...	...	...	51	...	7,092	...	2,779	15,371
Residences for Local Governments and Secretariat Offices	...	816	625	49	...	1,314	...	...	...	...	...	...	...	...	...	...	...	2,804
Land Revenue	...	495	287	1,315	...	...	...	...	...	...	...	...	...	...	...	...	...	2,097
Minor Departments	...	...	...	...	...	20	...	...	...	...	...	2,063	313	1,991	...	188	...	4,575
Educational	...	400	...	29	...	...	...	...	...	74	...	...	...	...	...	...	...	503
Law and Justice	30	100	23	6	...	1	...	435	...	13,514	...	...	...	...	...	...	363	14,472
Ecclesiastical	5,150	568	21	...	...	42	...	...	...	412	...	...	65	...	...	...	...	6,258
Jails	...	495	42	8	...	...	...	427	...	10,241	...	...	...	...	...	...	...	11,213
Police	...	318	...	345	...	...	...	3,492	...	32,328	...	...	...	...	...	...	...	36,983
Medical	...	924	364	...	...	...	...	847	...	5,486	...	...	...	...	...	...	115	7,736
Printing	...	...	...	...	...	...	...	...	...	...	...	...	191	...	...	...	...	191
Public Works	281	785	119	97	...	...	...	...	...	4,600	...	...	...	...	...	...	...	5,882
Miscellaneous	6,752	104	206	626	...	41	2,010	...	...	14,363	...	3	25	...	2,851	...	—7	26,974
	12,429	5,977	2,489	2,481	...	1,673	2,010	10,149	1,108	85,442	...	4,026	22,895	7,246	19,043	1,264	10,913	189,145
Deduct—Contributions	7,440	1,631	991	...	...	...	...	...	...	8	...	...	21	430	...	...	...	10,551
	4,989	4,446	1,568	2,481	...	1,673	2,010	10,149	1,108	85,434	...	4,026	22,874	6,816	19,043	1,264	10,913	178,794
Repairs.																		
Forest	...	...	...	...	...	...	...	24	...	...	...	...	...	110	...	...	...	134
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...	45	105
Salt	...	...	...	...	...	...	...	...	...	...	...	...	1,524	...	...	...	3,586	5,110
Opium	...	...	32	...	...	...	...	...	...	...	...	...	2,398	2,714	...	...	8	5,152
Mint	...	...	...	...	...	...	...	...	...	...	...	...	1,437	...	...	...	255	1,692
Postal	49	211	154	22	...	223	...	123	282	509	...	373	1,086	1,645	1,668	1,057	1,441	8,843
Telegraph	15	115	52	...	...	57	...	114	106	322	...	429	563	413	580	621	497	3,884
Viceregal Residences, etc.	...	...	20	...	...	...	...	...	...	...	...	...	7,841	116	6,061	...	...	14,038
Treasury and Currency	...	...	...	...	...	...	...	24	...	...	...	...	166	10	...	...	82	282
Residencies and Agencies	110	19	534	...	...	...	...	1,284	...	...	...	...	45	...	216	...	203	2,411
Residences for Local Governments and Secretariat Offices	...	750	505	145	...	427	...	...	...	1,090	...	...	...	...	...	...	...	2,917
Land Revenue	...	29	18	213	...	...	...	...	...	...	...	...	...	...	...	...	...	265
Minor Departments	...	...	...	...	...	...	...	169	...	...	...	...	52	136	...	...	...	357
Educational	...	292	4	36	...	...	...	...	...	16	...	...	...	...	...	...	1	349
Law and Justice	6	281	22	36	...	3	...	1,233	...	1,916	...	...	...	...	...	...	2	3,499
Ecclesiastical	5,923	165	59	2	...	46	...	20	...	539	...	...	...	18	...	...	...	6,772
Jails	...	64	329	49	...	...	...	105	...	949	...	...	...	...	...	...	59	1,555
Police	...	192	16	42	...	...	...	1,040	...	13,105	...	...	...	...	...	...	61	14,456
Medical	...	...	53	15	...	...	...	343	...	622	...	...	...	...	...	...	6	1,039
Printing	...	...	...	...	...	4	...	...	...	...	...	...	1,327	...	...	...	...	1,331
Public Works	48	661	170	19	...	3	...	253	...	890	...	...	...	...	...	...	...	2,044
Miscellaneous	17	79	331	146	...	...	2,364	35	...	3,363	...	13	93	34	1,540	...	35	8,050
	84,285	*2,858	2,299	730	...	763	2,364	4,767	388	23,321	...	815	16,532	5,256	10,065	1,678	6,281	84,285
Deduct—Contributions	3,839	...	384	...	...	...	...	...	...	...	...	...	876	...	...	...	...	1,539
	82,916	2,858	1,915	730	...	763	2,364	4,767	388	23,321	...	815	15,656	5,256	10,065	1,678	6,281	82,946
Carried over	261,740	7,304	3,483	3,211	...	2,436	4,374	14,916	1,496	108,755	...	4,841	38,530	12,072	29,108	2,942	17,194	261,740

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Petroleum borings at Sukkur and Kundra.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	11,078	7,304	3,483	3,211	...	2,436	4,374	14,916	1,496	108,755	...	4,841	38,530	12,072	29,108	2,942	17,194	...	261,740
COMMUNICATIONS.																			
WORKS.																			
Metalled Roads—																			20,015
Bridged and drained throughout	4,119	131	7,020	1,318	...	...	...	...	...	7,427	...	...	...	...	...	...	...	...	3,024
Partially bridged and drained	...	1,235	...	...	...	...	...	78	...	1,041	...	...	...	...	670	...	...	...	44,267
Unmetalled Roads—																			
Bridged and drained throughout	69	1,277	...	2,779	...	...	...	...	...	40,142	...	...	...	...	...	...	...	...	31,857
Partially bridged and drained	...	...	...	...	...	...	...	2,204	...	4,599	...	25,054	...	...	...	...	...	...	
Roads—																			10
Banked and surfaced with "Muram" or similar material, but not drained	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,286
Banked, but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	3,120	...	...	...	...	166	...	...	...	1,256
Cleared, partially bridged and drained	...	...	...	...	...	...	...	608	...	611	37	...	...	...	...	...	...	...	739
Cleared only	...	...	...	...	...	...	...	...	...	663	...	...	...	...	76	...	...	...	71
Boat-bridges and ferries	...	...	50	...	...	...	...	...	...	21	...	...	...	...	...	...	...	...	2,726
Accommodation for travellers	...	...	6	...	...	...	...	2,262	...	253	...	...	...	...	205	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	107,251
	4,188	2,653	7,076	4,097	...	...	...	5,152	...	57,877	37	25,054	...	...	1,117	...	...	...	9,504
TOTAL	4,188	83	4,995	...	...	...	...	...	...	238	...	...	...	...	...	...	...	...	97,747
Contribution	...	2,570	2,081	4,097	...	...	...	5,152	...	57,639	37	25,054	...	...	1,117	...	...	...	
Net Total																			
Repairs.																			40,173
Metalled Roads—																			3,205
Bridged and drained throughout	1,952	1,815	14,736	5,945	...	...	...	...	...	15,725	...	...	...	...	...	...	...	...	
Partially bridged and drained	...	1,065	...	...	...	...	...	734	...	1,406	...	...	...	...	...	...	...	...	32,967
Unmetalled Roads—																			
Bridged and drained throughout	62	1,348	...	1,485	...	...	...	...	...	30,072	...	...	...	...	...	...	...	...	16,086
Partially bridged and drained	...	...	...	...	...	...	...	809	...	7,869	...	7,408	...	...	...	...	...	...	
Roads—																			317
Banked and surfaced with "Muram" or similar material, but not drained	...	16	...	...	...	...	...	301	...	...	...	...	...	...	...	...	...	...	1,732
Banked, but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	324	...	...	...	...	1,408	...	...	...	1,216
Cleared, partially bridged and drained	...	...	...	...	...	...	...	30	...	...	1,186	...	...	...	...	...	172	...	2,497
Cleared only	...	...	...	...	...	...	...	1,078	...	1,247	...	...	...	...	...	...	...	...	240
Boat-bridges and ferries	...	33	207	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,119
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	56	38	7	...	...	...	708	...	64	...	...	...	...	246	...	...	...	265
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	...	200	65	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	99,817
TOTAL	2,014	4,533	15,046	7,437	...	...	...	3,660	...	56,707	1,186	7,408	...	...	1,654	...	172	...	5,308
Contribution	2,014	231	653	...	...	...	...	...	...	...	...	2,410	...	...	...	...	...	...	94,509
TOTAL	...	4,302	14,393	7,437	...	...	...	3,660	...	56,707	1,186	4,998	...	...	1,654	...	172	...	
MISCELLANEOUS PUBLIC IMPROVEMENTS.																			
Works.																			97
Paving and Streets	...	...	...	...	...	...	...	...	...	97	...	...	...	...	...	...	...	...	185
Mines	...	...	...	...	...	...	...	...	185	...	...	...	...	...	...	...	...	...	1,027
Improvements to towns	...	2,160	...	1,278	...	...	...	...	...	1,027	...	...	...	...	...	...	...	...	8,238
Water supply	...	...	...	...	...	...	...	2,088	...	58	...	...	...	...	2,654	...	...	...	1,235
Petroleum operations	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,235	545
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	545	...	...
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,574
Miscellaneous	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	...	
	...	428	...	...	...	...	...	37	...	3,109	...	...	...	...	...	...	...	...	14,907
	...	2,588	...	1,278	...	...	...	2,131	185	4,291	...	...	...	...	2,654	...	545	1,235	2,779
Deduct—Contributions	...	2,568	...	—48	...	...	...	...	...	259	...	...	...	...	...	...	...	...	
TOTAL	...	20	...	1,326	...	...	...	2,131	185	4,032	...	...	...	...	2,654	...	545	1,235	12,128
Repairs.																			
Improvements to towns	...	...	...	...	...	...	...	...	...	350	...	...	...	...	...	...	...	4	350
Water-supply	...	174	...	...	...	...	...	115	...	79	...	...	...	...	...	...	...	100	373
Harbours	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	100
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	7	...	1	...	...	...	2	...	1,350	...	...	...	...	59	...	21	...	1,440
	...	181	...	1	...	...	...	117	...	1,779	...	...	...	...	59	...	128	...	2,265
Deduct—Contributions	...	181	...	...	...	...	...	...	...	350	...	...	...	...	...	...	...	...	631
TOTAL REPAIRS	...	...	...	1	...	...	...	117	...	1,429	...	...	...	...	59	...	128	...	1,734
TOTAL WORKS AND REPAIRS.	11,078	14,196	19,957	16,072	...	2,436	4,374	25,976	1,681	228,562	1,223	34,893	38,530	12,072	34,562	2,942	18,039	1,235	467,858
Establishment	2,548	6,147	10,124	4,044	...	560	924	6,156	340	68,606	483	7,868	8,221	2,747	7,068	668	3,608	137	130,179
Tools and Plant	166	195	410	813	...	37	...	377	22	2,339	17	613	524	*179	434	43	240	...	6,309
Suspense	1,207	...	—394	—195	...	—48	3	...	...	432	...	—894	146	...	49	...	...	...	806
Total Public Works Officers carried over	14,999	20,538	30,097	20,734	...	2,985	5,301	32,509	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	1,362	605,152

	Military Works.	Rajputana.	Central India.	Coorg.	Mysore	Hyderabad.	Port Blair.	Petroleum boring at Sukkur and Kundra.	Turkish Arabia.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.	Rx.	Rx.
Total Public Works Officers brought forward	14,999	20,538	30,097	20,734	...	2,985	5,301	1,362	...	32,509	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	605,152
CIVIL BUILDINGS.																				
Works.																				
									OFFICERS OF OTHER DEPARTMENTS.											
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Postal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political	...	...	...	...	...	...	...	...	...	178	...	...	...	...	...	...	...	...	...	178
Residencies and Agencies	...	...	...	...	...	...	...	...	6,764	...	...	...	...	...	...	...	...	...	...	6,764
Land Revenue	...	...	...	...	...	...	...	...	...	19	...	...	...	...	...	...	...	...	...	19
Educational	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jails	...	...	...	...	...	...	...	...	...	28	...	...	...	...	...	...	...	...	...	28
Police	...	...	...	...	...	...	...	...	...	292	...	...	...	...	...	...	...	...	...	292
Medical	...	...	...	...	...	...	...	...	...	88	...	...	...	...	...	...	...	...	...	88
Public Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	6,764	605	...	...	...	...	...	...	...	...	...	7,369
Repairs.																				
Political	...	...	...	...	...	...	...	...	...	68	...	...	...	...	...	...	...	...	...	68
Customs	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	...	...	...	8
Postal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Residencies and Agencies	...	...	...	...	503	...	...	...	100	23	...	...	...	...	...	...	...	...	...	631
Land Revenue	...	...	...	...	...	...	...	...	...	40	...	...	...	...	...	...	...	...	...	40
Educational	...	...	...	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	3
Law and Justice	...	...	...	...	...	...	...	...	...	25	...	...	...	...	...	...	...	...	...	25
Police	...	...	...	...	...	...	...	...	...	51	...	...	...	...	...	...	...	...	...	51
Medical	...	...	...	...	...	...	...	...	...	13	...	...	...	...	...	...	...	...	...	13
Public Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	143	...	...	...	...	...	...	...	...	...	143
TOTAL	...	...	...	...	503	...	...	...	100	379	...	...	...	...	...	...	...	...	...	982
COMMUNICATIONS.																				
Works.																				
										Nil										
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs.																				
Metalled Roads—																				
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	295	...	...	...	...	...	...	...	...	...	295
Partially bridged and drained	...	...	...	...	...	...	...	...	...	78	...	...	...	...	...	...	...	...	...	78
Roads—Cleared only	...	...	...	...	...	...	...	...	...	3	..	...	...	...	...	...	...	...	...	3
Arboriculture	...	...	...	...	22	...	...	...	...	610	...	...	...	...	...	...	...	...	...	632
TOTAL	...	...	...	...	22	...	...	...	...	986	...	...	...	...	...	...	...	...	...	1,008
MISCELLANEOUS PUBLIC IMPROVEMENTS																				
Works.																				
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500
TOTAL	...	...	...	...	...	...	...	...	...	500	...	...	...	...	...	...	...	...	...	500
Repairs.																				
Water-supply	...	...	...	...	...	...	...	...	...	161	...	...	...	...	...	...	...	...	...	161
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	161	...	...	...	...	...	...	...	...	...	161
Total Works and Repairs	...	...	...	...	525	...	...	...	6,864	2,631	...	...	...	...	...	...	...	...	...	10,020
Establishment	...	...	...	...	...	...	...	...	...	357	...	...	...	...	...	...	...	...	...	354
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	...	...	6
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	525	...	...	...	6,864	2,994	...	...	...	...	...	...	...	...	...	10,383
TOTAL IMPERIAL	14,999	20,538	30,097	2 734	525	2,985	5,301	1,362	6,864	35,503	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	615,535

19. In Upper Burma the large outlay of Rx. 299,939 was due to the opening out of the Province generally. The other Provinces showing heavy outlay were Assam, Baluchistan, Bengal and the Punjab. The principal works on which outlay was incurred were:—

In Baluchistan—

Buildings—New block of Public Offices, Quetta.
New Residency, Quetta.
Roads—Chor Khel Dhana road.
Kuch Ziarat Tonga road.

In Bengal—

New office for Comptroller of Post Offices.
Servants' Quarters, Government House, Calcutta.
Leaf Godown, Gulzerbagh.

In Upper Burma—

Roads—Myingyan-Fort Stedman, Thabyetkin-Mogok, Banmouk-Mansi, Fort Stedman-Kengtung, Myitkyina-Sadon, Kalewa-Kyigon, Alon-Ye-u Cart-road.

In Assam—

Road from Nichuguard to Manipur.

In North-Western Provinces and Oudh—

Buildings—Constructing buildings for a Bacteriological Laboratory at Mukhtesur.

In Punjab—

Buildings—Constructing Militia lines, Para Chinar, Kurram Valley.
Civil buildings at Para Chinar, Kurram Valley.

The largest outlay on repairs of buildings was in Upper Burma and was due to the large increase in the number of Police buildings.

More than half of the total outlay on the up-keep of roads was incurred in Upper Burma: Central India, Coorg, Baluchistan, Rajputana and Assam absorb most of the remainder.

The outlay incurred to the end of 1895-96 on the construction of the North-West Frontier road from Dera Ismail Khan to Khusalgarh was as follows:—

	Estimate.	Outlay.	Excess.
	Rx.	Rx.	Rx.
Works	325,331	323,275	—2,056
Establishment	65,897	70,070	+4,173
Tools and Plant	12,600	9,407	—3,193
TOTAL	403,828	402,752	—1,076

In addition to this, outlay to the extent of Rx. 6,684 was incurred on this work and debited to the grant for 44—Military Works.

20. 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. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
							Officers of the Public Works Department.									
Civil Buildings.																
New Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Forest	...	...	...	...	...	...	78	...	—143	...	...	136	...	1,022	1,157	2,250
Customs	...	...	...	...	...	...	...	...	899	...	82	...	...	...	5,820	6,801
Postal	...	...	...	...	...	...	...	...	703	...	...	...	...	...	...	703
Telegraph	...	...	...	...	...	...	...	...	2,187	...	...	...	...	...	...	2,187
Excise	...	...	...	...	...	...	1,045	...	...	...	...	1,425	89	4,252	3,636	10,447
Residences for Local Governments, etc.	...	...	...	...	...	...	289	...	20,634	605	768	1,855	1,793	5,633	2,247	33,824
Secretariat Offices	...	...	...	...	...	...	...	...	1	56	533	1,549	441	442	...	3,022
Circuit houses not being Commissioners' Courts	...	...	...	...	...	...	139	...	...	...	...	...	...	...	...	139
Land Revenue	...	...	...	...	...	...	2,999	...	59	105	6,665	15,598	3,177	65,638	29,664	124,439
Treasury and Currency	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10
Board of Revenue	...	...	...	...	...	...	...	...	...	...	123	23	...	32	...	178
Political Agencies	...	...	...	...	...	...	5	...	...	2,535	...	...	...	...	404	2,944
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	10,488	...	...	162	...	10,648
Minor Departments	...	...	...	...	...	...	...	...	...	...	17,749	1,236	138	38	35	19,196
Law and Justice	...	...	...	...	...	...	2,336	...	12,126	4,321	8,489	4,419	2,426	3,218	6,167	43,502
Ecclesiastical	...	...	...	...	...	...	541	...	661	126	399	1,159	276	815	1,394	5,371
Jails	...	...	...	...	...	...	5,898	...	14,460	89	9,358	8,745	2,195	2,371	6,058	49,174
Police	...	...	...	...	...	...	11,124	...	15,431	902	4,581	8,511	3,219	9,883	29,565	83,306
Educational	...	...	...	...	...	...	1,600	...	949	1,324	41,952	765	999	24,222	34,540	106,351
Medical	...	...	...	...	...	...	4,356	...	554	20	40,299	2,543	1,229	6,463	13,679	69,143
Registration	...	...	...	...	...	...	41	...	...	...	176	...	11	9,114	49	9,391
Printing	...	...	...	...	...	...	117	...	...	20	...	217	...	67	417	838
Public Works	...	...	...	...	...	...	1,366	...	1,080	1,913	127	1,256	772	6,855	1,927	15,296
Miscellaneous	...	...	...	...	...	...	...	...	5,465	2,181	355	20	3,521	3,807	1,998	17,347
	...	...	...	...	...	...	31,934	...	75,600	14,287	142,142	49,457	20,286	144,044	138,757	616,507
Deduct—Contributions	...	...	...	...	...	...	*4,596*	...	*1,570*	*514*	*17,381*	*1,442*	*481*	...	*32,739*	*58,723*
Total	...	...	...	...	...	...	27,338	...	74,030	13,773	124,761	48,015	19,805	144,044	106,018	557,784
Repairs.																
Forest	...	...	...	...	...	...	95	...	...	...	...	...	...	25	569	689
Customs	...	...	...	...	...	...	...	...	371	...	515	...	...	...	723	1,609
Postal	...	...	...	...	...	...	...	...	437	...	...	...	...	...	...	437
Telegraph	...	...	...	...	...	...	...	...	556	...	...	...	...	...	...	556
Excise	...	...	...	...	...	...	86	...	...	...	139	613	265	175	96	1,374
Residences for Local Governments	...	...	...	...	...	...	435	...	2,277	734	2,330	1,015	1,027	3,909	2,866	14,593
Secretariat Offices	...	...	...	...	...	...	...	...	...	103	1,291	570	432	690	...	3,086
Circuit houses not being Commissioners' Courts	...	...	...	...	...	...	186	...	...	...	...	...	...	...	...	186
Land Revenue	...	...	...	...	...	...	575	...	...	1	3,261	8,569	3,956	4,213	9,740	30,315
Treasury and Currency	...	...	...	...	...	...	11	...	132	...	...	...	...	362	...	505
Board of Revenue	...	...	...	...	...	...	...	...	...	...	734	153	151	241	...	1,279
Political Agencies	...	...	...	...	...	...	...	...	...	42	...	...	147	...	521	710
Stamps and Stationery	...	...	...	...	...	...	...	...	...	...	22	...	61	11	...	94
Minor Departments	...	...	...	...	...	...	55	...	...	56	501	1,304	886	241	1,162	4,205
Law and Justice	...	...	...	...	...	...	1,349	...	2,444	2,438	3,834	2,218	1,025	2,267	3,947	19,522
Ecclesiastical	...	...	...	...	...	...	398	...	687	373	2,057	968	1,278	1,384	3,272	10,417
Jails	...	...	...	...	...	...	1,242	...	1,453	518	2,846	1,909	4,110	1,654	1,976	15,708
Police	...	...	...	...	...	...	2,324	...	2,292	338	2,422	8,302	5,350	1,174	5,163	27,365
Educational	...	...	...	...	...	...	172	...	344	657	3,913	1,869	731	721	2,956	11,363
Medical	...	...	...	...	...	...	168	...	119	93	3,651	1,187	691	1,622	3,565	11,096
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...	75	42	117
Registration	...	...	...	...	...	...	...	...	...	...	55	8	...	315	10	388
Printing	...	...	...	...	...	...	10	...	...	45	...	140	69	—3	189	450
Public Works	...	...	...	...	...	...	1,059	...	2,948	1,315	1,697	684	1,277	4,907	1,384	15,171
Miscellaneous	...	...	...	...	...	...	51	...	3,039	1,321	2,636	594	601	1,162	1,266	10,670
	...	...	...	...	...	...	8,216	...	17,099	8,034	31,904	30,003	22,057	25,145	39,447	181,905
Deduct—Contributions	...	...	...	...	...	...	*56*	...	...	...	*143*	*328*	...	...	*319*	*826*
	...	...	...	...	...	...	8,180	...	17,099	8,034	31,761	29,675	22,057	25,145	39,128	181,079
Carried over	...	...	...	...	...	...	35,518	...	91,129	21,807	156,522	77,690	41,862	169,189	145,146	738,863

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
							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	...	...	...	...	...	...	35,518	...	91,129	21,807	156,522	77,690	41,862	169,189	145,146	738,863
Communications	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Works.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	5,847	...	3,185	1,577	13,791	20,654	9,690	7,690	5,408	67,842
Partially bridged and drained	...	...	...	...	...	...	297	...	591	...	...	...	...	...	724	1,612
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	3,229	...	1,801	15,023	611	...	9,739	10	1,619	32,032
Partially bridged and drained	...	...	...	...	...	...	4,297	...	4,960	9,184	2,171	...	447	...	2,195	23,254
Roads—																
Banked and surfaced with "muram" or similar material but not drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	8,593	...	251	2,239	1,020	...	...	...	...	12,103
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	100	139	...	67	...	...	...	306
Cleared only	...	...	...	...	...	...	336	...	261	...	83	...	291	...	98	1,069
Boat bridges and ferries	...	...	...	...	...	...	166	...	...	507	...	601	53	47	...	1,374
Accommodation for travellers	...	...	...	...	...	...	369	...	...	2,162	...	1,089	1,782	...	158	5,560
Arboriculture	...	...	...	...	...	...	762	...	...	...	...	...	...	...	...	762
Total	...	...	...	...	...	...	23,896	...	11,149	30,831	17,676	22,411	22,002	7,747	10,202	145,914
Deduct—Contributions	...	...	...	...	...	...	6	...	...	...	*1,170*	*298*	*1,749*	...	29	3,253
Total	...	...	...	...	...	...	23,890	...	11,149	30,831	16,506	22,113	20,253	7,747	10,173	142,662
Repairs.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	14,836	...	35,646	8,060	51,884	67,913	66,092	15,619	41,870	301,920
Partially bridged and drained	...	...	...	...	...	...	6,040	...	3,946	...	522	...	...	...	18,071	28,579
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	2,048	...	3,051	7,696	2,071	...	12,400	...	4,163	31,429
Partially bridged and drained	...	...	...	...	...	...	7,060	...	6,243	16,625	1,911	...	1,317	...	15,948	49,104
Roads—																
Banked and surfaced with "muram" or similar material but not drained	...	...	...	...	...	...	...	...	...	299	...	...	400	...	134	833
Banked but not surfaced, etc.	...	...	...	...	...	...	4,356	...	679	2,632	297	...	180	...	187	8,331
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	2,615	1,052	...	9	...	...	108	3,784
Cleared only	...	...	...	...	...	...	...	...	127	65	39	...	2,823	...	375	3,429
Boat bridges and ferries	...	...	...	...	...	...	903	...	...	2,354	...	6,854	12,770	...	2	22,973
Accommodation for travellers	...	...	...	...	...	...	605	...	...	5,068	108	2,895	4,143	...	669	13,488
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	1,971	...	1,571	3,542
Total	...	...	...	...	...	...	35,938	...	52,307	43,851	56,832	77,671	102,096	15,619	83,098	467,412
Deduct—Contributions	...	...	...	...	...	...	48	...	*630*	*306*	...	*1,196*	*108*	...	*11*	2,299
Total	...	...	...	...	...	...	35,890	...	51,677	43,545	56,832	76,475	101,988	15,619	83,087	465,113
Carried over	...	...	...	...	...	...	95,298	...	153,955	96,183	229,860	176,278	164,103	192,555	238,406	1,346,638

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	...	...	...	...	...	...	95,298	...	153,955	96,183	229,860	176,278	164,103	192,555	238,406	1,346,638
MISCELLANEOUS PUBLIC IMPROVEMENTS.																
New Works.																
Improvements to towns	...	...	...	...	...	...	100	...	...	318	...	4,339	– 877	117	500	4,497
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	17	...	67	84
Markets	...	...	...	...	...	...	...	...	1,800	...	...	...	...	...	...	1,800
Water-supply	...	...	...	...	...	...	3,906	...	357	553	...	3,310	10,712	143	22	19,003
Sewerage and drainage	...	...	...	...	...	...	436	...	...	...	...	1,093	10,025	...	39	11,593
Harbours	...	...	...	...	...	...	...	...	1,358	...	20	...	...	...	...	1,378
Light-houses	...	...	...	...	...	...	...	...	2,362	...	...	...	...	...	3	2,365
Mines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	5	...	55	2,577	1,492	1,345	34,806	699	1,869	42,848
	...	...	...	...	...	...	4,447	...	5,932	3,448	1,512	10,087	54,683	959	2,500	83,568
Deduct—Contributions	...	...	...	...	...	...	3,970	...	3,858	317	643	1,637	20,939	184	631	31,662
	...	...	...	...	...	...	477	...	2,574	3,131	869	8,460	33,751	775	1,869	51,906
Repairs.																
Markets	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	11
Improvements to towns	...	...	...	...	...	...	...	...	112	104	...	598	142	2,207	...	3,163
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	3,085	...	48	3,133
Water-supply	...	...	...	...	...	...	11	...	29	1,040	...	173	144	...	161	1,558
Sewerage and drainage	...	...	...	...	...	...	...	...	35	...	...	...	11	...	9	55
Harbours	...	...	...	...	...	...	...	...	324	...	667	...	...	2	220	1,213
Light-houses	...	...	...	...	...	...	...	...	776	...	...	...	...	...	113	889
Miscellaneous	...	...	...	...	...	...	52	...	162	681	4,874	75	403	11	2,430	8,688
	...	...	...	...	...	...	63	...	1,438	1,836	5,541	846	3,785	2,220	2,981	18,710
Deduct—Contributions	...	...	...	...	...	...	..	...	*198*	*1,013*	...	*50*	*262*	*68*	*13*	*1,604*
	...	...	...	...	...	...	63	...	1,240	823	5,541	796	3,523	2,152	2,968	17,106
Total Works and Repairs	...	...	...	...	...	...	95,838	...	157,769	100,137	236,270	185,534	201,377	195,482	243,243	1,415,650
Establishment	...	...	...	...	...	...	38,967	...	48,862	39,093	74,898	82,229	64,285	55,916	90,696	494,936
Tools and Plant	...	...	...	...	...	...	1,032	...	2,568	2,923	2,105	1,450	1,787	7,551	5,012	24,428
Suspense	...	...	...	...	...	...	*–1,015*	...	*–7,912*	*–2,447*	*–4,297*	*–9,465*	*–3,947*	*–6,813*	*150*	*–34,716*
TOTAL PUBLIC WORKS OFFICERS	...	...	...	...	...	...	134,812	...	201,287	139,706	308,976	259,748	263,502	253,136	339,131	1,900,298
CIVIL BUILDINGS.																
New Works.																
Forest	...	...	...	...	...	...	...	...	...	...	153	...	...	...	...	153
Administration	...	...	...	...	...	...	...	...	...	...	...	50	...	...	...	50
Treasury and Currency	...	...	...	...	...	...	...	...	...	...	29	...	...	...	...	29
Land Revenue	...	...	...	...	...	...	...	...	...	415	...	...	...	...	...	415
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2
Ecclesiastical	...	...	...	...	...	...	...	...	...	415	...	...	...	283	...	698
Jails	...	...	...	...	...	...	...	...	...	...	...	...	...	6,525	...	6,525
Police	...	...	...	...	...	...	...	...	...	...	504	...	...	...	...	504
Educational	...	...	...	...	...	...	...	...	...	2,230	22	180	...	...	...	2,432
Medical	...	...	...	...	...	...	...	...	...	75	118	...	...	...	...	193
Miscellaneous	...	...	...	...	...	...	...	...	...	100	302	...	...	...	...	402
Public Works	...	...	...	...	...	...	...	...	...	...	...	198	...	...	...	198
TOTAL	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1
Repairs.										3,235	1,128	431	...	6,808	...	11,602
Administration	...	...	...	...	...	...	...	...	...	...	...	877	...	...	...	877
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	182	...	...	...	182
Land Revenue	...	...	...	...	...	...	...	...	...	...	19	276	...	...	...	295
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	1,535	...	1,535
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Police	...	...	...	...	...	...	...	...	...	...	58	1,196	...	...	...	1,254
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,715	1,680	...	...	...	3,395
Public Works	...	...	...	...	...	...	...	...	...	...	...	202	...	...	...	202
Medical	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	20
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	1,812	4,413	...	1,535	...	7,760
	...	...	...	...	...	...	...	...	...	...	...	...	...	*130*	...	*130*
Carried over	...	...	...	...	...	...	...	...	...	...	1,812	4,413	...	1,405	...	7,630
	...	...	...	...	...	...	...	...	...	3,235	2,940	4,844	...	8,213	...	19,232

OFFICERS OF THE PUBLIC WORKS DEPARTMENT—*concluded.*

OFFICERS OF OTHER DEPARTMENTS.

	Military Works.	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Totals.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total of other Departments brought forward	...	...	...	...	...	...	...	...	...	3,235	2,940	4,844	...	8,213	...	19,232
PROVINCIAL—*contd.*																
COMMUNICATIONS.																
Works.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	2,646	...	2,646
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	339	...	1	...	...	...	340
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	5	...	395	...	400
Roads—																
Banked and surfaced with "Muram" or similar material, but not drained	...	...	...	...	...	...	...	...	...	...	...	...	...	215	...	215
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	218	...	...	110	...	328
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	26	...	411	...	437
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	17	...	164	...	1,196	...	1,377
	...	...	...	...	...	...	...	...	...	356	218	196	...	4,973	...	5,743
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,474*	...	*1,474*
	...	...	...	...	...	...	...	...	...	356	218	196	...	3,499	...	4,269
Repairs.																
Metalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	1,204	21	...	1,190	...	2,415
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	2,779	...	...	1,179	...	3,958
Unmetalled Roads—																
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	...	...	14	...	807	...	821
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	396	...	917	...	1,313
Roads—																
Banked and surfaced with "Muram" or similar material, but not drained	...	...	...	...	...	...	...	...	...	247	...	...	...	558	...	803
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	2,652	...	2,652
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	620	...	10	...	630
Cleared only	...	...	...	...	...	...	...	...	...	...	...	392	...	907	...	1,299
Boat-bridges and ferries	...	...	...	...	...	...	...	...	...	3,446	...	225	...	...	...	3,671
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	90	...	...	...	90
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1
	...	...	...	...	...	...	...	...	...	7,676	1,759	...	...	8,218	...	17,653
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	*1,690*	...	*1,690*
	...	...	...	...	...	...	...	...	...	7,676	1,759	...	...	6,528	...	15,963
MISCELLANEOUS PUBLIC IMPROVEMENTS																
New Works.																
Improvements to towns	...	...	...	...	...	...	...	...	...	20,230	...	...	...	35,778	...	56,008
Water-supply	...	...	...	...	...	...	...	...	...	...	...	737	...	21,925	...	22,662
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	30	...	82	...	112
Miscellaneous	...	...	...	...	...	...	...	...	...	4,514	1,369	1,678	...	...	...	7,561
TOTAL	...	...	...	...	...	...	...	...	...	20,230	4,514	1,369	2,445	...	57,785	...	86,343
Repairs.																
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	350	...	350	...	700
Markets	...	...	...	...	...	...	...	...	...	...	...	...	86	...	...	...	86
Water-supply	...	...	...	...	...	...	...	...	...	...	...	...	955	...	9,215	...	10,170
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	...	360	...	...	...	...	360
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	1,338	7,394	...	...	...	8,732
TOTAL	...	...	...	...	...	...	...	...	...	...	...	1,698	8,785	...	9,565	...	20,048
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	20,230	8,105	13,901	18,029	...	85,590	...	145,855
Establishment	...	...	...	...	...	...	...	...	38	...	...	4,634	4,312	1,720	...	...	10,704
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	105	134	...	...	...	289
Miscellaneous	...	...	...	...	...	...	...	...	2	...	...	...	3,338	1,833	...	840	6,013
TOTAL OFFICERS OF OTHER DEPARTMENTS	...	...	...	...	...	...	...	...	40	...	20,230	8,105	18,640	25,863	3,553	85,590	840	162,861
TOTAL PROVINCIAL	...	...	...	...	...	...	...	134,852	...	221,517	147,811	327,616	285,611	267,055	333,726	339,971	2,063,159

OFFICERS OF OTHER DEPARTMENTS—*concluded.*

21. The following table shows the proportions in which Provincial Funds were utilised on Buildings, Roads, etc.:—

Provinces.	Percentage of total outlay.										
	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Officers of the Public Works Department.											
Central Provinces	21	6	18	27	...	...	28	1	—1	...	100
Lower Burma	37	8	6	26	1	...	24	1	—3	...	100
Assam	9	6	22	31	2	1	28	3	—2	...	100
Bengal	40	10	5	19	...	2	24	1	—1	...	100
North-Western Provinces and Oudh	19	11	9	29	3	...	32	...	—3	...	100
Punjab	8	9	8	39	13	1	24	...	—2	...	100
Madras	57	10	3	6	...	1	22	3	—2	...	100
Bombay	31	12	3	25	...	1	27	1	...	...	100
	29	10	7	24	3	1	26	1	—1	...	100
Officers of other Departments.											
Central Provinces	...	...	...	...	...	...	95	...	...	5	100
Lower Burma	...	...	...	...	100	...	...	...	...	...	100
Assam	40	...	4	...	56	...	...	...	...	...	100
Bengal	6	10	2	41	7	9	25	...	...	...	100
North-Western Provinces and Oudh	2	17	1	7	9	34	16	1	...	13	100
Punjab	...	...	...	...	...	...	48	...	...	52	100
Madras	8	2	4	7	68	11	...	...	...	...	100
Bombay	...	...	...	...	...	...	...	...	...	100	100
	7	5	3	10	53	12	7	...	...	3	100

22. The outlay by Officers of the Public Works Department was incurred in the following proportions:—

	Against	
	1894-95.	1893-94.
29 per cent. on new Buildings	29 per cent.	30 per cent.
7 „ „ Roads	9 „	10 „
3 „ „ Works of Miscellaneous Public Improvement	2 „	1 „
10 „ on repairs to Buildings	9 „	9 „
24 „ „ „ to Roads	24 „	24 „
1 „ „ „ to Works of Miscellaneous Public Improvement	1 „	1 „
26 „ of the total outlay has gone in payments to Establishment	27 „	24 „
1 „ on Tools and Plant	1 „	1 „

23. The outlay by Public Works Officers was Rx. 557,784 on new Buildings, as compared with Rx. 142,662 on new Roads.

24. Variations in the percentages are noticeable. In Madras the percentage of outlay on new buildings was 57 against only 3 per cent. on new roads. Bombay carries the same percentage on new roads with 31 per cent. on new buildings. Lower Burma, Bengal, and the North-Western Provinces and Oudh also show considerably larger outlay on new buildings than on new roads. Assam, on the other hand, shows a larger percentage of outlay on new roads than on new buildings. The outlay by Officers of other Departments was comparatively small, and no matter of special interest is noticeable. The bulk of the outlay was incurred on works of Miscellaneous Public Improvement.

25. *Repairs* of Buildings and Roads have taken up the undernoted percentages of the total outlay:—

Provinces.	Percentage of total outlay incurred on Repairs.		
	Buildings.	Roads.	Miscellaneous Public Improvements.
Public Works Officers.			
Central Provinces	6	27	...
Lower Burma	8	26	...
Assam	6	31	1
Bengal	10	19	2
North-Western Provinces and Oudh	11	29	...
Punjab	9	39	1
Madras	10	6	1
Bombay	12	25	1
Officers of other Departments.			
Central Provinces	...	...	...
Lower Burma	...	...	...
Assam	...	...	...
Bengal	10	41	9
North-Western Provinces and Oudh	17	7	34
Punjab	...	...	...
Madras	2	7	11
Bombay	...	...	...

26. The principal works under construction on which outlay was incurred were:—

In Central Provinces—

Buildings—Additions and alterations to Jail at Narsinghpur.
Special Repairs, Additions, etc., to Police Lines, Nagpur.
Roads—Arang-Khariar.
Mandla-Dindori.
Mandla-Bilaspur.
Mul-Mooramgaon.

In Lower Burma—

Buildings—Jail at Prome.
New Government House, Rangoon.
New Public Offices, Rangoon.
Lunatic Asylum, Rangoon.
Reformatory at Insein.
Deputy Commissioner's Court House at Myaungmya.
Record and Treasury Strong Room, Henzada.
Roads—Tavoy to opposite Yebyu.
Shwegyin-Hlaingbwe.
Thonzeik-Bilin.
Thayetmyo-Mindon.

In Assam—

Roads—Changsil Road, Duarband to Aijal.
Bridges on the Companyganj-Salutikar road.
Improving bridges on Northern Trunk road.

In Bengal—

Buildings—New Wing to the Opium Godown, Calcutta.
Zenana Hospital, Bankipur.
New Stamp and Stationery Office, Calcutta.
Court House, Barisal.
Additional accommodation for Museum, Calcutta.
New Block Stamp and Stationery Office.
Kurseong School.
Anatomical block, Medical College.
Boarding-house, Madrassa College.
Eden Hindu Hostel, Calcutta.
Lady Elliott's Hostel, Sealdah.
Roads—Foreshore Road, Howrah.
Ranchi-Chaibassa.
Bridge over the Balasan.

In North-Western Provinces and Oudh—

Buildings—Offices for Deputy Commissioner, Naini Tal.
Gorakhpur Jail.
Gohna Lake Protective measures, Garhwal.
Protective Works, Sher-ka-Danda Hill.
Roads—Tonga Road from Brewery to Naini Tal.

In Punjab—

River Protective Works, Dera Ghazi Khan.
Simla Water-works.
Montgomery Jail.
Combined Boarding-house for the Central Training College, Normal School, and the Model School, Lahore.
Amballa Jail.
Amballa City Water-supply.

In Madras—

Buildings—Additions and improvements to Government House, Ootacamund.
Collectors' Offices at Calicut and Cuddalore.
New Law College, Madras.
Public Office at Tanjore.
Additions and improvements to Penitentiary, Madras.
Connemara Library and Victoria Technical Institute, Madras.
Quarters for ten men of His Excellency the Governor's band.
Record room in Collector's Office in Thirumala Naick's Palace.
Additions and alterations to old High Court Buildings to accommodate Stamps, Stationery, Collectors' Offices, Madras.
Additions to the Presidency College.
Roads—Vayittiri to Gudalur.
Iron bridge at Mahasingi.
Rattikota to Boyarani.
Miscellaneous Public Improvements—Improvements to Ootacamund Lake.

In Bombay—

Buildings—Central Jail, Hyderabad.
Civil Hospital and Medical School at Hyderabad.
City Police Lines, Poona.
Distillery buildings at Kotri.
Subordinate Judges and Small Cause Courts at Poona.
Adding a wing to Public Works Buildings, Bombay.
Head-Quarters, Police Offices and Lines, Bombay.
Rao Bahadur Govindrao Ramchandra Garud High School, Dhulia, Khandesh District.
Roads—Hukeri-Gokák.
Nipáni-Mahálingpur.
Neri-Ajanta.
Bridge at Dápuri on Mulla River.
Miscellaneous Public Improvement—Strengthening the existing dry rubble store pitching from Colába to opposite Marine Lines Station.

27. The money obtained from *Incorporated Local Funds* has been expended on the undernoted objects :—

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
					Officers of the Public Works Department.										
Civil Buildings.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works.															
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	410	...	...	410
Minor Departments	...	...	...	...	...	...	...	...	...	...	20	...	...	...	20
Police	...	...	...	...	...	...	...	...	...	...	...	2	...	...	2
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	5	...	...	5
Educational	...	...	...	...	...	...	...	...	...	...	4,230	5,166	...	8,803	18,199
Medical	...	...	...	...	...	...	...	3,957	...	...	11,204	755	...	3,631	19,547
Public Works	...	...	...	...	...	...	...	...	64	...	807	...	...	...	871
Miscellaneous	...	...	...	...	...	...	...	3,218	...	...	...	1,507	...	179	4,904
Total	...	...	...	...	...	...	...	7,175	64	...	16,261	7,845	...	12,613	43,958
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	6,700	...	...	...	6,700
Total	...	...	...	...	...	...	...	7,175	64	...	9,561	7,845	...	12,613	37,258
Repairs.															
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	1,277	...	150	1,427
Minor Departments	...	...	...	...	...	...	...	...	...	...	140	2	...	...	142
Excise	...	...	...	...	...	...	...	...	...	...	...	43	...	...	43
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	596	...	...	596
Police	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	5	...	...	5
Educational	...	...	...	...	...	...	...	9	...	...	2,807	3,653	...	65	6,534
Medical	9	...	...	...	...	...	...	79	5	...	3,099	1,371	...	192	4,755
Public Works	...	...	...	...	...	...	...	...	189	...	256	...	...	...	445
Miscellaneous	...	...	...	...	...	...	...	501	...	...	...	1,523	...	58	2,082
Total	9	...	...	...	...	...	...	589	194	...	6,302	8,470	...	465	16,029
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	249	...	...	...	249
Total	9	...	...	...	...	...	...	589	194	...	6,053	8,470	...	465	15,780
Communications.															
Works.															
Metalled Roads—															
Bridged and drained throughout	451	...	...	...	...	211	...	16,899	120	...	21,027	2,016	...	10,374	51,098
Partially bridged and drained	...	...	...	...	...	1,188	...	4,015	...	...	...	834	...	6,294	12,331
Unmetalled Roads—															
Bridged and drained throughout	28	...	...	...	...	295	813	5,850	12,73	...	7,532	2,224	−93	1,754	31,136
Partially bridged and drained	...	...	...	...	...	5,592	...	371	14,657	...	...	4,345	...	20,881	45,846
Roads—															
Banked and surfaced with "muram" or similar material, but not drained	...	..	...	...	...	935	...	...	469	...	...	...	...	1,719	3,123
Banked but not surfaced, partially bridged and drained	...	..	346	...	...	6,030	...	1,164	928	...	...	...	...	387	8,855
Cleared, partially bridged and drained	16	...	...	...	...	...	221	967	1,015	...	1,828	1,445	...	1,397	6,919
Cleared only	...	...	...	...	...	...	80	174	401	...	3	406	...	1,424	2,488
Boat-bridges and ferries	...	...	44	...	...	...	...	...	567	...	−25	3	34	729	1,352
Accommodation for travellers	...	...	9	...	...	...	133	...	344	...	29	955	...	865	2,335
Arboriculture	...	...	...	...	...	128	...	...	...	...	...	...	...	...	128
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	8	...	8
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	410	...	410
Total	495	...	399	...	...	14,379	1,247	29,440	31,264	...	30,394	12,223	359	45,824	166,029
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	955	...	...	...	955
Total	495	...	399	...	...	14,379	1,247	29,440	31,264	...	29,439	12,223	359	45,824	165,074
Carried over	504	...	399	...	...	14,379	1,247	37,204	31,522	...	45,053	28,543	359	58,902	218,112

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
							Officers of the Public Works Department—*contd.*								
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	504	...	399	...	...	14,379	1,247	37,204	31,522	...	45,053	28,543	359	58,902	218,113
Communications—*contd.*															
Repairs.															
Metalled Roads—															
Bridged and drained throughout	652	...	...	...	...	767	82	7,541	65	...	64,447	13,674	933	12,420	100,581
Partially bridged and drained	42	...	...	...	...	1,070	...	...	216	...	...	2,112	...	10,674	14,114
Unmetalled Roads—															
Bridged and drained throughout	41	...	...	...	...	756	...	1,486	19,299	...	14,449	6,144	1,337	4,663	48,175
Partially bridged and drained	231	...	...	...	...	748	...	234	5,615	...	...	12,622	...	24,599	44,049
Roads—															
Banked and surfaced with "muram" or similar material but not drained	84	...	...	...	...	134	...	...	...	...	...	48	...	4,068	4,334
Banked but not surfaced, partially bridged and drained	104	...	701	...	...	196	...	1,471	1,101	...	...	701	...	1,853	6,127
Cleared, partially bridged and drained	233	...	...	...	...	...	...	119	1,452	...	3,289	2,265	...	656	8,014
Cleared only	...	...	...	...	...	...	...	20	464	...	8	2,298	...	546	3,336
Boat-bridges and ferries	...	...	40	...	...	...	...	...	371	...	...	585	289	1,526	2,811
Accommodation for travellers	...	...	125	...	...	...	...	...	1,370	...	173	2,801	...	552	5,021
Miscellaneous	...	...	12	...	...	...	...	...	...	...	...	...	...	...	12
Arboriculture	...	...	...	...	...	...	...	...	...	...	739	...	...	531	1,270
Navigable canals	...	...	...	...	...	...	...	...	...	...	...	...	140	...	140
Total	1,387	...	878	...	...	3,671	82	10,871	29,953	...	83,105	43,250	2,699	62,088	237,984
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	437	...	...	...	437
Total	1,387	...	878	...	...	3,671	82	10,871	29,953	...	82,668	43,250	2,699	62,088	237,547
Miscellaneous Public Improvements.															
New Works.															
Improvements to towns	...	...	...	...	...	222	...	...	280	...	80	234	...	...	816
Markets	...	...	...	...	...	393	1,054	3,263	1,179	...	...	...	...	...	5,889
Water-supply	...	...	69	...	...	88	...	276	3,132	...	...	6,145	...	9,878	19,588
Paving and streets	...	...	...	...	...	...	...	1,406	...	...	...	48	...	...	1,454
Sewerage and drainage	...	...	...	...	...	...	...	...	286	...	538	1,385	...	...	2,209
Harbours	...	...	...	...	...	...	...	1,472	...	...	...	...	...	...	1,472
Conservancy	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1
Miscellaneous	...	...	13	...	...	...	...	284	777	...	43	907	...	89	2,113
Total	...	...	82	...	...	703	1,054	6,701	5,654	...	661	8,720	...	9,967	33,542
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	502	...	...	...	502
Total	...	...	82	...	..	703	1,054	6,701	5,654	...	159	8,720	...	9,967	33,040
Repairs.															
Improvements to towns	...	...	...	...	...	...	...	...	81	...	120	228	...	...	429
Markets	...	...	4	...	...	...	11	821	192	...	...	4	...	...	1,032
aving and streets	...	...	...	...	...	...	...	1,203	...	...	...	1,449	...	...	2,652
Water-supply	...	...	30	...	...	...	...	...	818	...	9	2,786	10	668	4,321
Sewerage and drainage	...	...	...	...	...	...	...	...	187	...	534	540	...	...	1,261
Harbours	...	...	...	...	...	...	...	711	...	...	...	...	...	11	722
Miscellaneous	...	...	52	...	...	...	3	...	720	...	1,056	664	...	15	2,510
Conservancy	...	...	...	...	...	...	...	...	...	...	...	2	...	...	2
Total	...	...	86	...	...	...	14	2,735	1,998	...	1,719	5,673	10	694	12,929
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	60	...	...	...	60
Total	...	...	86	...	...	...	14	2,735	1,998	...	1,659	5,673	10	694	12,869
Total Works and Repairs	1,891	...	1,445	...	...	18,753	2,397	57,511	69,127	...	129,539	86,186	3,068	131,651	501,568
Establishment	189	...	333	...	...	...	720	12,951	5,952	...	40,000	10,793	1,446	14,706	87,090
Tools and Plant	28	...	22	...	...	...	24	890	330	...	1,100	476	2,256	2,142	7,268
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	—167	—167
Total Officers of the P. W. Dept.	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759

	Rajputana.	Central India.	Coorg.	Port Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought forward	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
Civil Buildings.							Officers of other Departments.								
New Works.															
Postal	...	...	...	...	...	...	...	32	...	458	...	...	...	...	490
Telegraph	...	...	...	...	...	...	...	...	...	150	...	...	...	...	150
Customs	...	...	...	...	...	...	...	...	...	12	...	...	...	...	12
Administration	...	...	...	...	...	...	...	...	...	5,987	...	...	145	304	6,436
Opium	...	...	...	...	...	...	...	...	...	1,000	...	...	...	...	1,000
Excise	...	...	...	...	...	...	...	...	...	101	...	...	...	...	101
Land Revenue	...	...	...	...	...	...	...	...	...	420	...	...	...	1,225	1,645
Political Agencies	...	...	...	...	...	...	...	...	...	15	...	...	...	...	15
Minor Departments	...	...	...	...	...	...	...	...	...	18	...	...	...	...	18
Police	51	...	...	...	...	...	306	88	...	503	1	...	...	...	949
Law and Justice	...	...	...	...	...	...	...	...	...	6,014	...	...	...	...	6,014
Educational	63	...	...	...	...	...	...	...	...	1,504	1,910	...	2,991	6,796	13,264
Ecclesiastical	...	...	...	...	...	...	...	...	...	461	...	...	...	...	461
Jails	...	...	...	...	...	...	...	...	...	2,538	...	...	...	...	2,538
Medical	112	...	...	...	...	...	...	51	...	2,943	379	...	2,980	347	6,812
Public Works	...	11	...	...	...	64	...	...	...	2,893	88	...	1,103	...	4,159
Registration	...	...	...	...	...	...	...	...	...	42	...	...	...	...	42
Treasury and Currency	...	...	...	...	...	...	...	...	...	55	...	...	...	...	55
Miscellaneous	...	...	...	...	...	...	...	...	...	2,095	183	...	4,877	1,056	8,211
Total	226	11	...	...	...	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	226	11	...	...	...	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
Repairs.															
Customs	...	...	...	...	...	...	...	...	...	49	...	...	...	...	49
Opium	...	...	...	...	...	...	...	...	...	21	...	...	...	...	21
Postal	...	...	...	...	...	...	...	2	...	389	...	...	...	...	391
Telegraph	...	...	...	...	...	...	...	...	...	116	...	...	...	...	116
Administration	...	...	...	...	...	...	...	...	...	2,627	...	...	36	107	2,770
Excise	...	...	...	...	...	...	...	...	...	18	...	...	...	...	18
Treasury and Currency	...	...	...	...	...	...	...	...	...	13	...	...	...	...	13
Minor Departments	...	...	...	...	...	...	...	...	...	2	...	...	...	...	2
Police	6	75	...	...	...	...	13	101	...	1,612	157	...	...	...	1,964
Law and Justice	...	50	...	...	...	...	...	...	...	3,114	...	...	...	...	3,164
Political Agencies	...	1	...	...	...	...	...	...	...	77	...	...	...	...	78
Land Revenue	...	...	...	...	...	...	...	...	...	693	...	...	...	...	693
Educational	96	...	...	...	...	...	...	...	...	1,449	5,547	...	1,281	6,235	14,608
Ecclesiastical	...	...	...	...	...	...	...	...	...	427	...	...	...	...	427
Jails	...	...	...	...	...	...	...	...	...	2,374	...	...	...	...	2,374
Medical	1	...	...	...	...	...	...	...	...	317	184	...	1,860	59	2,921
Public Works	...	29	...	...	...	49	...	...	...	903	175	...	545	...	1,701
Registration	...	...	...	...	...	...	...	...	...	129	...	...	...	...	129
Miscellaneous	35	117	...	...	...	...	...	...	...	4,006	33	...	6,484	127	10,802
	138	272	...	...	...	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
Deduct—Outlay from Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	138	272	...	...	...	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
Communications.															
New Works.															
Metalled Roads—															
Bridged and drained throughout	...	...	...	...	...	270	...	...	...	64,712	53	...	22,662	20	87,731
Partially bridged and drained	...	...	...	...	...	318	1,447	1,649	...	14,606	20	...	10,338	676	29,054
Carried over	...	...	...	...	...	588	1,447	1,649	...	79,318	73	...	33,000	705	116,785
Total, carried over	364	283	1,800	...	...	113	319	274	...	46,045	8,657	97,455	22,302	16,256	94,613

	Rajputana.	Central India.	Coorg.	Fort Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Total Officers of the P. W. D. brought over	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
						Officers of other Departments—*contd.*									
Total Civil Buildings brought over	364	283	...	...	...	113	319	274	...	46,045	8,657	...	22,302	16,256	94,613
Brought over	...	...	...	...	...	588	1,447	1,649	...	79,318	78	...	33,000	705	116,785
Communications—*contd.*															
New Works—contd.															
Unmetalled Roads—															
Bridged and drained throughout	...	...	...	...	...	177	741	364	...	11,682	1,047	...	2,468	590	17,069
Partially bridged and drained	...	...	...	...	...	27	712	330	...	11,183	399	...	4,617	1,692	18,960
Roads—															
Banked and surfaced with "muram" or similar material but not drained	...	...	...	...	...	97	...	...	...	1,058	171	...	2,754	799	4,879
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	659	1,861	...	5,480	76	...	376	305	8,757
Cleared, partially bridged and drained	...	...	...	...	...	160	...	...	...	828	150	...	736	751	2,625
Cleared only	...	...	...	...	...	3	...	...	...	2,363	207	...	292	2,369	5,234
Boat-bridges and ferries	17	...	...	...	...	...	42	321	72	3,773	938	...	9,632	8,659	23,454
Accommodation for travellers	...	...	...	...	...	449	1,750	1,118	...	2,841	61	...	176	8,416	14,811
Arboriculture	150	...	...	...	...	...	11	...	...	890	...	...	...	757	1,808
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	167	...	...	...	...	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	167	...	...	...	...	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
Repairs.															
Metalled Roads—															
Bridged and drained throughout	...	22	...	...	...	1,703	...	...	...	109,266	1,002	...	165,362	199	277,554
Partially bridged and drained	...	...	...	...	...	394	1,409	1,672	...	22,527	528	...	37,047	1,379	65,256
Unmetalled Roads—															
Bridged and drained throughout	...	...	...	...	...	2,576	324	108	...	29,158	10,275	...	14,696	5,524	62,661
Partially bridged and drained	...	...	...	...	...	1,284	585	692	...	25,140	8,198	...	23,357	9,719	68,975
Roads—															
Banked and surfaced with "muram" or similar material but not drained	...	64	...	...	...	2,128	...	...	...	1,743	789	...	4,241	5,554	14,519
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	271	956	1,068	...	16,988	2,365	...	505	1,459	23,612
Cleared partially, bridged and drained	...	...	...	...	...	1,435	...	...	...	4,768	2,118	...	479	7,138	15,938
Cleared only	...	...	...	...	...	1,507	...	...	...	11,016	3,205	...	965	10,175	26,868
Boat-bridges and ferries	...	...	...	...	...	364	4	83	...	3,672	1,214	...	2,891	1,987	9,615
Accommodation for travellers	...	47	...	...	...	675	876	220	...	5,816	799	...	161	6,768	15,562
Arboriculture	...	19	...	...	...	792	30	...	...	2,590	99	...	...	3,445	6,966
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	143	...	...	...	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	143	...	...	...	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
	531	426	...	...	...	14,743	9,865	10,060	72	397,545	42,376	...	326,057	94,646	896,321

	Rajputana.	Central India.	Coorg.	Fort Blair.	Baluchistan.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Total Officers of the P. W. D. brought forward	2,108	...	1,800	...	...	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
Brought forward	531	426	...	...	...	14,743	9,865	10,060	72	397,545	42,376	...	326,057	94,646	896,321
Miscellaneous Public Improvements.															
New Works.															
Improvements to towns	...	...	...	...	...	28	983	420	...	...	...	...	317	2	1,750
Markets	...	...	...	...	...	184	7,315	1,192	...	...	...	...	5,883	...	14,574
Paving and streets	...	...	...	...	...	8	...	...	...	...	...	...	...	43	51
Water-supply	...	...	...	...	...	544	67	634	...	6,127	16	...	1,401	21,023	29,812
Sewerage and drainage	...	...	...	...	...	218	30	...	...	496	125	...	316	171	1,359
Miscellaneous	...	...	...	...	...	18	564	344	1,700	1,638	...	...	1,511	953	6,728
Harbours	...	...	...	...	...	...	...	...	...	10	...	...	...	...	10
Total	...	...	...	...	...	1,000	8,959	2,590	1,700	8,271	141	...	9,428	22,192	54,284
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	1,000	8,959	2,590	1,700	8,271	141	...	9,428	22,192	54,284
Repairs.															
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3
Improvements to towns	...	...	...	...	...	10	30	50	...	...	34	...	4	143	271
Markets	...	...	...	...	...	10	830	195	...	...	...	...	978	11	2,474
Paving and streets	...	450	...	...	...	87	...	...	...	...	...	...	...	...	87
Water-supply	...	...	...	...	...	977	105	10	...	4,050	...	...	5,368	9,993	20,548
Sewerage and drainage	...	5	40	...	...	...	...	10	...	396	151	...	37	112	706
Miscellaneous	...	...	...	...	...	...	...	...	...	542	37	...	11,344	633	12,870
Harbours	2	...	...	...	...	...	155	157	...	9	...	...	...	..	9
Total	...	...	...	...	...	1,084	1,120	422	...	4,997	222	...	17,731	10,895	36,968
Total works and repairs	533	881	40	...	...	16,827	19,944	13,072	1,772	410,816	42,739	...	353,216	127,733	987,573
Establishment	...	12	...	...	...	4,440	1,258	1,198	...	67,956	9,339	920	61,042	17,163	163,328
Tools and plant	...	...	2	...	...	97	77	132	...	2,543	773	...	3,163	760	7,547
Miscellaneous	...	...	...	...	...	738	270	2,040	...	32	1,295	11,011	5,648	2,716	23,750
Total Officers of other Departments	533	893	42	...	...	22,102	21,549	16,442	1,772	481,347	54,146	11,931	423,069	148,372	1,182,198
TOTAL INCORPORATED LOCAL	2,641	893	1,842	...	...	40,855	24,690	87,704	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957

28. The major portion of the outlay by Public Works Officers was incurred on "Communications," of which 28 per cent. was on new works, chiefly in the Central Provinces, Lower Burma, Assam, the North-Western Provinces and Oudh, and Bombay, and 39 per cent. on Repairs, for the most part carried out in Lower Burma, Assam, the North-Western Provinces and Oudh, the Punjab, and Bombay.

The outlay on "New Buildings" was comparatively small, being 6 per cent. on the total outlay, and the expenditure under this head occurred chiefly in Lower Burma, the North-Western Provinces and Oudh, and the Punjab.

29. The major portion of the total outlay from Incorporated Local Funds was, it will be observed, administered by officers of other Departments, and the bulk of the outlay, *viz.*, 50 per cent., was expended on repairs to "Communications." Bengal and Madras, with Rx. 232,084 and Rx. 249,704, respectively, show the largest outlay.

30. 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 Improvement:—

Provinces.	Percentage on total outlay.										
	Civil Buildings.		Communications.		Miscellaneous Public Improvements.		Establishment.	Tools and Plant.	Suspense.	Miscellaneous.	Total.
	Works.	Repairs.	Works.	Repairs.	Works.	Repairs.					
Officers of the Public Works Department.											
Rajputana	...	...	24	66	...	...	9	1	...	...	100
Coorg	...	...	22	49	4	5	19	1	...	...	100
Central Provinces	...	...	76	20	4	...	...	...	...	...	100
Burma, Upper	...	...	40	3	33	...	23	1	...	...	100
„ Lower	10	1	41	15	10	4	18	1	...	...	100
Assam	...	...	42	39	8	3	8	...	...	...	100
North-Western Provinces and Oudh	6	4	17	48	...	1	23	1	...	...	100
Punjab	8	9	12	44	9	6	11	1	...	...	100
Madras	...	...	6	40	...	...	21	33	...	...	100
Bombay	9	...	31	42	7	...	10	1	...	...	100
Total	6	3	28	39	6	2	15	1	...	...	100
Officers of other Departments.											
Rajputana	42	26	32	...	...	...	...	...	...	...	100
Central India	1	31	...	16	...	51	1	...	...	...	100
Coorg	...	...	...	...	...	95	...	5	...	...	100
Central Provinces	...	...	7	59	5	5	20	...	...	4	100
Burma, Upper	2	...	25	19	42	5	6	...	...	1	100
„ Lower	1	1	34	25	16	3	7	1	...	12	100
Assam	...	...	4	...	96	...	...	...	...	...	100
Bengal	6	4	25	48	2	1	14	1	...	...	100
North-Western Provinces and Oudh	5	12	6	56	...	1	17	1	...	2	100
Punjab	...	...	...	...	...	...	7	...	...	93	100
Madras	3	2	13	59	2	4	15	1	...	1	100
Bombay	6	4	17	36	15	7	12	1	...	2	100
Total	4	3	18	50	5	3	14	1	...	2	100

31. The money assigned for outlay by Officers of the Public Works Department was expended in the following proportions:—

	Against	
	1894-95.	1893-94.
6 per cent. on New Buildings	6 per cent.	6 per cent.
28 „ „ Roads	28 „	30 „
6 „ „ Miscellaneous Public Improvements	7 „	5 „
3 „ „ Repairs to Buildings	3 „	3 „
39 „ „ „ Roads	39 „	38 „
2 „ „ „ Miscellaneous Public Improvements	2 „	2 „
15 „ „ Establishment	14 „	15 „
1 „ „ Tools and Plant	1 „	1 „
100		

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

	Against	
	1894-95.	1893-94.
4 per cent. on New Buildings	4 per cent.	4 per cent.
18 „ „ Roads	17 „	18 „
5 „ „ Miscellaneous Public Improvements	5 „	6 „
3 „ „ Repairs to Buildings	4 „	3 „
50 „ „ „ Roads	50 „	49 „
3 „ „ „ Miscellaneous Public Improvements	3 „	3 „
14 „ „ Establishment	15 „	14 „
1 „ „ Tools and Plant	1 „	1 „
2 „ „ Miscellaneous	1 „	2 „

33. The percentage 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	...	66	...
Coorg	...	49	5
Central Provinces	...	20	...
Upper Burma	...	3	...
Lower „	1	15	4
Assam	...	39	3
North-Western Provinces and Oudh	4	48	1
Punjab	9	44	6
Madras	...	40	...
Bombay	...	42	...
By Officers of other Departments.			
Rajputana	26	...	...
Central India	31	16	51
Coorg	...	...	95
Central Provinces	...	59	5
Upper Burma	...	19	5
Lower „	1	25	3
Assam	...	...	...
Bengal	4	48	1
North-Western Provinces and Oudh	12	56	1
Punjab	...	...	...
Madras	2	59	4
Bombay	4	36	7

34. The principal works in progress were:—

In Assam—

Roads—Improving Natwanpur Road.

Sylhet-Muktapurghat.

Pagla-Gobindganj.

Sunamganj-Pagla.

Gauripur-Roha.

Sylhet-Lalabazar to Sherpur.

Lakhipur Road.

Natwanpur-Jaintiapur.

In North-Western Provinces and Oudh—

Roads—Baijnath and Hawalbagh Cart Road.

Moradabad-Sambal Road.

Azamgarh and Mow Road.

Mow-Gurserai and Punch Road.

In Bombay—

Roads—Ahmedabad-Bareja.

Mirya Bay-Sindgi.

Kudchi-Terdal.

Nadiad-Kapadvanj.

Havin-Hippargi-Telgi.

Dhondaicha-Shâhâda.

Amalner-Chopda.

Tapti-Chopda.

Nasik-Dindori and Kalvan.

Amalner-Párola.

Kalekhind-Palaspe.

Manor-Vâda.

Indi-Sindgi.

In Lower Burma—

Bridge over Akyaw Chaung.

35. The names of works and localities on which outlay by officers of other Departments was incurred cannot be given, as accounts are not received in sufficient 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:—

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.					
New Works.					
Political Agency	...	...	...	355	355
Educational	1,100	5,839	...	4,017	10,956
Law and Justice	...	12	...	...	12
Police	...	661	...	315	976
Medical	...	1,158	...	745	1,903
Miscellaneous	...	132	923	84	1,139
	1,100	7,802	923	5,516	15,341
Deduct—Contributions	...	...	...	...	...
TOTAL	1,100	7,802	923	5,516	15,341
Repairs.					
Customs	...	...	...	9	9
Land Revenue	...	221	...	...	221
Excise	...	15	...	...	15
Educational	...	1,115	245	4	1,364
Law and Justice	...	51	...	...	51
Light-houses	...	...	1	...	1
Ecclesiastical	...	1	...	...	1
Police	...	747	...	19	766
Medical	1	1,630	...	341	1,972
Miscellaneous	...	127	302	64	493
	1	3,907	548	437	4,893
Deduct—Contributions	*1*	...	...	...	*1*
TOTAL	...	3,907	548	437	4,892
COMMUNICATIONS.					
Works.					
Metalled Roads— Bridged and drained throughout	...	...	...	9,865	9,865
Partially bridged and drained	...	...	...	147	147
Unmetalled Roads— Bridged and drained throughout	...	...	...	68	68
Partially bridged and drained	...	...	...	25	25
Roads— Banked and surfaced with "muram" or similar material, but not drained	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...
Cleared only	...	...	...	...	...
Boat-bridges and ferries	...	...	...	...	...
Accommodation for travellers	2	1	...	162	165
Miscellaneous	...	...	...	...	...
	2	1	...	10,267	10,270
Deduct—Contributions	2	...	...	...	2
TOTAL	...	1	...	10,267	10,268
Carried over	1,100	11,710	1,471	16,220	30,501

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	1,100	11,710	1,471	16,220	30,501
Repairs.					
Metalled Roads—					
Bridged and drained throughout	...	—38	...	914	876
Partially bridged and drained	...	...	...	200	200
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	94	94
Partially bridged and drained	...	...	...	36	36
Roads—					
Banked or surfaced with "muram" or similar material, but not drained	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...
Cleared only	...	...	...	...	...
Boat-bridges and ferries	...	...	...	...	...
Accommodation for travellers	300	373	...	...	673
Miscellaneous	...	...	...	...	...
Arboriculture	...	635	...	...	635
	300	970	...	1,244	2,514
Deduct—Contributions	*300*	...	...	...	*300*
Total	...	970	...	1,244	2,214
Miscellaneous Public Improvements.					
New Works.					
Improvements to towns	...	1,673	...	700	2,373
Markets	...	3,168	...	...	3,168
Paving and streets	...	8,023	...	...	8,023
Water-supply	...	3,777	...	7,865	11,642
Sewerage and drainage	...	6,683	...	2,984	9,667
Harbours	...	...	5,324	12	5,336
Light-houses	...	...	...	186	186
Conservancy	...	1,959	...	...	1,959
Lighting	...	88	363	...	451
Miscellaneous	...	1,395	345	3,631	5,421
Total	...	26,766	6,032	15,428	48,226
Repairs.					
Improvements to towns	...	2,633	...	...	2,633
Markets	...	521	...	...	521
Paving and streets	...	26,475	...	...	26,475
Water-supply	...	2,387	...	249	2,636
Sewerage and drainage	...	3,104	117	27	3,248
Harbours	...	...	51	779	830
Light-houses	...	...	...	121	121
Conservancy	...	727	...	...	727
Lighting	...	18	32	...	50
Miscellaneous	...	511	313	...	824
Total	...	36,376	513	1,176	38,065
Total Works and Repairs	1,100	75,822	8,016	34,068	119,006
Establishment	...	3,777	1,373	4,071	9,221
Tools and Plant	...	94	83	98	275
Suspense	...	...	...	73	73
Total	1,100	79,693	9,472	38,310	128,575

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. Upper.	Burma. Lower.	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.
CIVIL BUILDINGS.														
New Works.														
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	106	...	...	...	...	...	...	...	...	...	...	106
Viceregal residences	...	...	...	...	...	...	...	...	21	...	...	...	...	21
Residences for Local Governments and Secretariat Offices	...	...	245	...	...	...	...	...	...	...	...	...	...	245
Political Agencies	...	...	...	...	...	...	...	515	...	...	...	...	...	515
Minor Departments	...	...	...	...	...	...	...	...	39	429	138	...	...	606
Educational	...	354	...	...	649	...	608	—1	2,660	729	6	...	23,797	28,800
Law and Justice	25	...	...	...	...	...	...	...	...	...	...	...	...	25
Ecclesiastical	407	253	...	...	294	...	620	...	...	1,005	...	...	432	3,011
Jails	...	...	...	...	...	...	...	...	...	7	31	...	...	38
Police	...	...	...	...	...	...	...	...	...	31	...	...	33	64
Medical	...	924	365	...	3,653	...	...	...	14,656	6,371	304	...	8,477	34,750
Miscellaneous	7,008	...	205	...	...	8	50	...	26	...	2	...	...	7,299
Public Works Buildings	...	...	...	...	...	...	294	...	...	...	...	...	...	294
Total	7,440	1,531	921	...	4,596	8	1,570	514	17,402	8,572	481	...	32,739	75,774
Repairs.														
Land Revenue	...	...	...	...	...	...	...	...	...	...	...	...	10	10
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	32	...	...	...	...	...	...	...	...	...	...	32
Viceregal residences	...	...	...	...	...	...	...	...	876	...	...	...	...	876
Residences for Local Governments	...	...	30	...	36	...	...	...	...	...	...	...	...	66
Minor Departments	...	...	...	...	...	...	...	...	143	122	...	...	99	364
Educational	...	...	4	...	...	...	...	...	...	...	...	...	138	142
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jails	...	...	...	...	...	...	...	...	...	8	...	...	...	8
Ecclesiastical	30	...	...	...	...	...	...	...	...	...	...	...	72	102
Medical	...	...	...	...	...	...	...	...	1	126	...	...	...	127
Miscellaneous	49	...	318	...	...	...	...	...	...	321	...	...	...	688
Total	79	...	384	...	36	...	...	...	1,020	577	...	...	319	2,415
COMMUNICATIONS.														
Works.														
Metalled Roads— Bridged and drained throughout	4,119	73	4,945	...	...	238	...	...	1,170	487	1,749	...	14	12,795
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Unmetalled Roads— Bridged and drained throughout	69	...	...	...	...	...	...	...	...	645	...	...	...	714
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	15	15
Roads— Banked and surfaced with "muram" or similar material, but not drained	...	10	...	...	...	...	...	...	...	...	...	...	...	10
Banked but not surfaced, partially bridged and drained	...	...	...	...	4	...	...	...	...	19	...	...	...	23
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat-bridges and ferries	...	...	50	...	...	...	...	...	...	...	...	...	...	50
Accommodation for travellers	...	...	...	...	...	...	...	...	2	102	...	...	...	104
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	2	...	...	...	...	...	...	...	...	2
Total	4,188	83	4,995	...	6	238	...	...	1,172	1,253	1,749	...	29	13,713
Carried over	11,707	1,614	6,300	...	4,638	246	1,570	514	19,594	10,402	2,230	...	33,087	91,902

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Provinces.	Burma. Upper.	Burma. Lower.	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.
Brought over	11,707	1,614	6,300	...	4,638	246	1,570	514	19,594	10,402	2,230	...	33,087	91,902
COMMUNICATIONS—*contd.*														
Repairs.														
Metalled Roads—														
Bridged and drained throughout	1,952	215	438	...	48	...	630	...	...	628	108	...	9	4,026
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Unmetalled Roads—														
Bridged and drained throughout	62	...	...	...	...	...	...	...	...	...	...	...	...	62
Partially bridged and drained	...	...	...	...	...	...	...	2,716	...	...	...	...	...	2,716
Roads—														
Banked and surfaced with "muram" or similar material, but not drained	...	16	...	...	...	...	...	...	...	...	...	...	...	16
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat-bridges and ferries	...	...	206	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	...	...	...	...	...	...	...	970	...	...	2	1,178
Miscellaneous	...	...	...	...	...	...	...	...	300	37	...	...	...	337
Arboriculture	...	...	9	...	...	...	...	...	...	...	...	...	...	...
														9
Total	2,014	231	653	...	48	...	630	2,716	300	1,633	108	...	11	8,344
MISCELLANEOUS PUBLIC IMPROVEMENTS.														
New Works.														
Improvement to towns	...	...	...	...	...	...	...	...	...	...	...	...	500	500
Markets	...	...	...	...	...	...	1,800	...	...	...	...	...	...	1,800
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	2,140	...	−48	19,801	...	287	307	...	497	7,085	184	2	30,855
Sewerage and drainage	...	...	...	...	68	...	...	...	...	1,552	8,922	...	...	10,542
Harbours	...	...	...	...	...	...	1,216	...	...	...	...	...	...	1,216
Miscellaneous	...	428	...	...	...	259	55	10	643	80	4,325	...	129	5,929
Total	...	2,568	...	−48	19,869	259	3,358	317	643	2,129	20,932	184	631	50,842
Repairs.														
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Improvement to towns	...	...	...	...	...	...	...	...	...	...	...	...	13	13
Water-supply	...	174	...	...	...	320	...	...	...	...	7	...	...	357
Harbours	...	...	...	...	...	...	...	1,013	...	50	99	68	...	1,404
Miscellaneous	...	7	...	...	...	...	163	...	...	...	...	...	...	163
Sewerage and drainage	...	...	...	...	...	...	...	...	...	...	156	...	...	163
	...	...	...	...	...	...	35	...	...	60	...	...	...	95
Total	...	181	...	...	...	320	198	1,013	...	110	262	68	13	2,195
Total Works and Repairs	13,721	4,594	6,953	−48	24,555	855	5,756	4,560	20,537	14,274	23,532	252	33,742	153,283
Establishment	864	176	1,403	2	1,215	−20	1,209	594	141	186	538	58	157	6,523
Tools and Plant	56	21	104	...	182	...	70	42	20	11	5	4	26	541
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	20	20
Total	14,641	4,791	8,460	−46	(a) 25,952	835	7,035	5,196	20,698	14,471	(b) 24,075	314	33,945	160,367

(a) Includes the following outlay on account of Local Loans :—

New Works	15,899
Establishme	969
Tools and	145
	17,013

(b) Includes the following outlay on account of Local Loans :—

New Works	15,580
Establishment	447
	16,027

38. The principal contribution works on which outlay was incurred during 1895-96 were :—

In Central Provinces—

Balram Dass Water-works, Raipur.

Jubbulpore Water-works.

In North-Western Provinces and Oudh—

Sewerage-works, Naini Tal.

In Central India—

Feeder Road from Jaora Railway Station to Piploda town.

In Punjab—

Delhi Water-works.

Delhi Sewerage-works.

Amballa Water-supply.

New girder bridge across the Jhelum at Kohala.

River Protective works, Dera Ghazi Khan.

In Bombay—

Maharashtra Female High School.

New Cathedral High School.

Ráo Bahádur Govindrao Ramchandra Garud High School, at Dhulia, Khándesh.

Lunatic Asylum at Nawpada.

Gujarat College at Ahmedabad.

39. The suspense balances and objectionable expenditure outstanding at the close of 1895-96 are separately reviewed.

CALCUTTA ;
The 10th March 1897.

A. R. BECHER,
Offg. Accountant General, P. W. Dept.

Documents accompanying.

Abstract and detailed accounts of Revenue and Expenditure recorded under the head Civil Works during 1895-96.

Accountant General, Public Works Department, memorandum No. 196G., dated 10th March 1897.

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

G. I. C. P. O.—No. 19 A, G. P. W. D.—1-6-97.—800.—P. M. M.

Accompaniment to Accountant General, P. W. D., No. 196G., dated 10th March 1897.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement, of Revenue and Expenditure recorded under the head CIVIL WORKS *during 1895-96, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1894-95.*

Revenue.				Funds, Departmental Heads, and Agency.	For details, see page	Expenditure.			
Actuals, 1894-95.	Budget Estimate, 1895-96.	Revised Estimate, 1895-96.	Actuals, 1895-96.			Actuals, 1895-96.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.	IMPERIAL.		Rx.	Rx.	Rx.	Rx.
				ORIGINAL WORKS—					
				Departmental		288,669	296,900	277,400	243,103
				Civil		7,869	8,000	7,400	1,656
						296,538	304,900	284,800	244,759
				REPAIRS—					
				Departmental		179,189	180,400	187,700	144,575
				Civil		2,151	1,500	1,800	1,225
						181,340	181,900	189,500	145,800
				ESTABLISHMENT—					
				Departmental		130,179	128,700	135,200	115,662
				Civil		357	400	400	360
						130,536	129,100	135,600	116,022
				TOOLS AND PLANT—					
				Departmental		6,309	7,300	9,600	6,030
				Civil		...	...	...	9
						6,309	7,300	9,600	6,039
				SUSPENSE—	ix				
				Departmental		806	—400	...	—2,178
				Civil		...	...	...	...
						806	—400	...	—2,178
				MISCELLANEOUS—					
				Departmental		...	...	...	...
				Civil		6	700	900	691
						6	700	900	691
				RESERVE—					
				Departmental		...	800	25,800	...
						...	800	25,800	...
				DEDUCT—					
				Outlay in England—					
				At 2 shillings per rupee . .		*2,317*	*3,000*	*700*	*3,598*
				Exchange		*1,760*	*2,300*	*600*	*2,991*
						4,077	*5,300*	*1,300*	*6,589*
13,939	14,300	18,900	22,913	Net receipts and outlay in India .		611,458	619,000	644,900	504,544
				TOTAL—					
13,879	14,200	18,800	22,835	Carried over Departmental .	vii	601,075	608,400	634,400	500,603
60	100	100	78	Carried over Civil . . .	vii	10,383	10,600	10,500	3,941

"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.

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

Revenue. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96.	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Expenditure. Revised Estimate, 1895-96.	Expenditure. Budget Estimate, 1895-96.	Expenditure. Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
13,879	14,200	18,800	22,835	Brought forward { Departmental	...	601,075	608,400	634,400	500,603
60	100	100	78	Brought forward { Civil	...	10,383	10,600	10,500	3,941
				ADD—					
				Receipts and outlay in England—					
25,342	26,200	24,500	24,724	At 2 shillings per rupee	ix	86,375	88,500	82,600	82,170
21,084	21,800	18,500	18,784	Exchange on above	ix	65,625	66,700	68,800	68,364
				TOTAL—					
60,305	62,200	61,800	66,343	Departmental	...	753,075	763,600	785,800	651,127
60	100	100	78	Civil	...	10,383	10,600	10,500	3,941
60,365	62,300	61,900	66,421	TOTAL IMPERIAL	...	763,458	774,200	796,300	(a)655,078
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental		752,352	775,500	757,000	726,125
				Civil		102,214	64,700	53,700	63,655
				REPAIRS—		854,566	840,200	810,700	789,780
				Departmental		663,298	664,300	651,500	635,527
				Civil		43,641	32,400	34,700	41,893
				ESTABLISHMENT—	ix	706,939	696,700	686,200	677,420
				Departmental		494,936	499,400	505,300	509,394
				Civil		10,704	11,000	11,700	11,811
				TOOLS AND PLANT—		505,640	510,400	517,000	521,205
				Departmental		24,428	24,100	36,300	22,060
				Civil		289	300	300	255
				SUSPENSE—		24,717	24,400	36,600	22,315
				Departmental		—34,716	—15,400	—1,000	—29,207
				Civil		...	...	...	...
				MISCELLANEOUS—	xi	—34,716	—15,400	—1,000	—29,207
				Departmental		...	...	...	...
				Civil		6,013	30,200	27,500	9,561
						6,013	30,200	27,500	9,561
				Carried over { Departmental		1,900,298	1,947,900	1,949,100	1,863,899
				Carried over { Civil		162,861	138,600	127,900	127,175

(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. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96.	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Expenditure. Revised Estimate, 1895-96.	Expenditure. Budget Estimate, 1895-96.	Expenditure. Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				Brought forward { Departmental		1,900,298	1,947,900	1,949,100	1,863,899
				Brought forward { Civil		162,861	138,600	127,900	127,175
				RESERVE—					
				Departmental		...	...	...	...
				TOTAL—					
				Departmental		1,900,298	1,947,900	1,949,100	1,863,899
166,743	152,500	170,000	176,216	Civil		162,861	138,600	127,900	127,175
128,731	123,300	132,000	128,825	TOTAL PROVINCIAL		2,063,159	2,086,500	2,077,000	1,991,074
295,474	275,800	302,000	305,041						
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—					
				Departmental		235,372	247,800	242,700	239,038
				Civil	ix	321,038	301,500	340,300	291,248
						556,410	549,300	583,000	530,286
				REPAIRS—		266,196	255,800	259,400	252,973
				Departmental		666,535	647,700	638,100	630,985
				Civil		932,731	903,500	897,500	883,958
				ESTABLISHMENT—		87,090	88,900	89,000	85,274
				Departmental		163,328	176,800	177,500	174,570
				Civil		250,418	265,700	266,500	259,844
				TOOLS AND PLANT—		7,268	7,500	6,500	5,089
				Departmental		7,547	8,000	9,200	6,893
				Civil		14,815	15,500	15,700	11,982
				SUSPENSE—		—167	...	...	167
				Departmental	xi	...	...	...	...
				Civil		—167	...	...	167
				MISCELLANEOUS—		...	...	...	...
				Departmental	xi	23,750	12,600	14,700	12,530
				Civil		23,750	12,600	14,700	12,530
				TOTAL—		595,759	600,000	597,600	582,541
				Departmental	xi	1,182,198	1,146,600	1,179,800	1,116,226
3,284	2,700	3,100	3,925	Civil					
273,700	265,800	281,700	288,746						
276,984	268,500	284,800	292,671	TOTAL INCORPORATED LOCAL	...	1,777,957	1,746,600	1,777,400	1,698,767

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

Revenue. Actuals, 1894-95.	Revenue. Budget Estimate, 1895-96.	Revenue. Revised Estimate, 1895-96.	Revenue. Actuals, 1895-96.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1895-96.	Expenditure. Revised Estimate, 1895-96.	Expenditure. Budget Estimate, 1895-96.	Expenditure. Actuals, 1894-95.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				* EXCLUDED LOCAL.					
				Original Works	xiii	73,835	120,600	146,800	57,972
				Repairs	xiii	45,171	46,200	44,100	40,572
				Establishment	xiii	9,221	9,400	10,600	7,116
				Tools and Plant	xiii	275	700	900	1,235
				Suspense	xiii	73	...	...	—74
				Total Excluded Local		128,575	176,900	202,400	106,821
				* CONTRIBUTIONS.					
				Original Works	xv	108,850	110,400	32,500	95,841
				Repairs	xv	12,954	13,800	2,300	12,968
				Establishment	xv	5,107	3,400	2,500	5,687
				Tools and Plant	xv	396	300	300	377
				Suspense	xv	20	...	...	...
				Total Contributions		127,327	127,900	37,600	114,873
				* LOCAL LOANS.					
				Original Works	xv	31,479	28,200	...	24,886
				Repairs	xv	...	...	...	...
				Establishment	xv	1,416	...	...	162
				Tools and Plant	xv	145	...	...	24
				Total	...	33,040	28,200	...	25,072
				ABSTRACT OF FOREGOING.					
				Departmental—					
60,305	62,200	61,800	66,343	Imperial	...	753,075	763,600	785,800	651,137
166,743	152,500	170,000	176,216	Provincial	...	1,900,298	1,947,900	1,949,100	1,863,899
3,284	2,700	3,100	3,925	Incorporated Local	...	595,759	600,000	597,600	582,541
...	...	...	...	Excluded Local	...	128,575	176,900	202,400	106,821
...	...	...	...	Contributions	...	127,327	127,900	37,600	114,873
...	...	...	...	Local Loans	...	33,040	28,200	...	25,072
230,332	217,400	234,900	246,484	Total Departmental	...	3,538,074	3,644,500	3,572,500	3,344,343
				Civil—					
60	100	100	78	Imperial	...	10,383	10,600	10,500	3,941
128,731	123,300	132,000	128,825	Provincial	...	162,861	138,600	127,900	127,175
273,700	265,800	281,700	288,746	Incorporated Local	...	1,182,198	1,146,600	1,179,800	1,116,226
402,491	389,200	413,800	417,649	Total Civil	...	1,355,442	1,295,800	1,318,200	1,247,342
632,823	606,600	648,700	664,133	GRAND TOTAL	...	4,893,516	4,940,300	4,890,700	4,591,685

* Departmental.

CALCUTTA;
Dated the 10th March 1897.

A. R. BECHER,
Offg. Accountant General, P. W. Dept.

DETAILED ACCOUNT OF REVENUE DURING 1895-96.

	England.	India. Director General of Military Works.	India. Rajputana.	India. Central India.	India. Coorg.	India. Hyderabad.	India. Baluchistan.	India. Total.	Assam.	Burma. Upper Burma.	Burma. Lower Burma.	Bengal.	North Western Provinces.	Punjab.	Total.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.															
Departmental.															
Rents of buildings	...	120	1,207	1,010	102	...	2,475	4,914	...	4,525	1,193	40	15	4,781	15,468
Sales of buildings	...	...	...	...	...	...	459	459	...	477	3,000	...	...	...	3,936
„ barrack furniture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
„ tools and plant	...	2	23	20	25	...	...	70	...	110	...	...	...	..	180
„ produce	...	20	117	4	...	...	...	141	...	10	...	...	...	...	151
„ old materials	...	7	68	6	12	...	...	93	...	20	...	...	9	...	122
Value of materials from old buildings	..	...	...	1	...	...	...	1	...	4	...	...	...	...	5
Tolls on roads	...	...	...	...	...	...	...	...	...	303	...	...	...	...	303
Unclaimed deposits	...	...	...	...	1	...	3	4	...	12	...	...	...	...	16
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	9	...	...	...	...	9
Fines, refunds, and miscellaneous	...	162	13	80	20	1	4	280	...	79	286	2,000	...	...	2,645
Total	...	311	1,428	1,121	160	1	2,941	5,962	...	5,549	4,479	2,040	24	4,781	22,835
Add—England	24,724	...	...	...	...	...	...	...	...	...	...	...	...	...	24,724
„ Exchange	18,784	...	...	...	...	...	...	...	...	...	...	...	...	...	18,784
Total	43,508	...	...	...	...	...	...	...	...	...	...	...	...	...	43,508
Total Departmental	43,508	311	1,428	1,121	160	1	2,941	5,962	....	5,549	4,479	2,040	24	4,781	66,343
Officers of other Departments.															
Sale proceeds of grass of Cemeteries, and Fees on masonry graves.	...	...	...	...	...	49	...	49	...	29	...	....	...	...	78
Total	...	...	...	...	...	49	...	49	...	29	...	...	...	...	78
Total Imperial carried over.	43,508	311	1,428	1,121	160	50	2,941	6,011	...	5,578	4,479	2,040	24	4,781	66,421

DETAILED ACCOUNT OF REVENUE DURING 1895-96—*concluded.*

	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	43,508	311	1,428	1,121	160	50	2,941	6,011
PROVINCIAL.								
Departmental.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
Value of materials from old buildings	...	...	...	...	...	...	...	...
Rents from Strand bank Maidan, etc.	...	...	...	...	...	...	...	...
Receipts from P. W. Workshops	...	...	...	...	...	...	...	...
„ from Thomason College, Roorkee	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Collections under Highway Act	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...
Officers of other Departments.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
Sale of tools and plant and old materials	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Fees on masonry graves	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...
Total Provincial	...	...	...	...	...	...	...	...
INCORPORATED LOCAL.								
Departmental.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ tools and plant	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
Value of materials received from old buildings	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	2	...	...	2
Arboriculture	...	...	...	...	...	...	...	...
Total	...	...	...	...	2	...	...	2
Officers of other Departments.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
„ old materials	...	...	...	...	...	...	...	...
„ produce	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Canal and ferry receipts	...	...	...	...	...	...	...	...
Arboriculture	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	2,811	...	...	2,811
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Total	...	...	91	...	...	...	...	91
Total Local	...	...	91	...	2,811	...	...	2,902
GRAND TOTAL	43,508	311	1,519	1,121	2,973	50	2,941	8,915

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.
...	5,578	4,479	...	2,040	24	4,781	...	...	66,421
1,884	...	6,627	1,716	6,572	3,087	1,550	6,565	9,914	37,915
492	...	2,821	2	2,967	679	2,675	2,577	402	12,615
51	...	439	161	1,151	242	272	2,373	1,140	5,829
92	...	111	22	369	1,364	3,428	156	1,671	7,213
83	...	11	61	378	313	378	342	1,783	3,465
...	...	...	19	166	48	66	109	2	421
...	...	...	...	4,426	...	...	...	...	4,426
...	...	...	...	...	5,564	...	236	...	5,800
...	...	...	...	...	2,679	...	...	...	2,679
...	...	...	...	...	...	...	...	64,436	64,436
...	...	...	...	...	3,174	...	...	...	7,133
1,806	...	3	2,153	6	...	8	53	36	114
8	...	...	...	...	...	...	...	2,950	2,950
...	...	76	70	10,424	591	628	4,643	4,665	21,220
123	...	10,215	4,204	26,459	17,741	9,005	17,054	86,999	176,216
4,539	...	...	...	...	...	3,330	...	...	3,330
...	...	...	...	...	...	4,610	...	...	4,610
...	...	...	...	...	2,023	...	...	...	2,026
1	...	2	...	...	...	...	...	...	...
...	...	...	...	...	...	7,826	...	...	7,910
84	...	...	3,086	25,181	56,234	19,380	...	...	104,703
822	...	...	...	196	383	...	375	245	1,392
84	...	109	...	...	...	...	1,580	...	2,080
...	...	...	500	...	1,578	513	608	69	2,774
...	...	...	...	6	...	...	...	...	...
991	...	111	3,586	25,383	60,218	35,659	2,563	314	128,825
5,530	...	10,326	7,790	51,842	77,959	44,664	19,617	87,313	305,041
...	...	...	47	...	290	...	...	...	337
...	...	...	1	...	270	...	...	...	271
...	...	...	2	...	242	127	...	...	371
...	...	...	1	...	663	...	858	...	1,554
32	...	...	19	...	...	91	...	...	112
...	...	...	...	...	65	...	...	...	65
...	...	...	15	...	...	...	...	...	15
...	...	...	10	...	489	...	13	...	512
...	...	...	...	...	688	...	...	...	688
...	...	...	95	...	2,707	218	871	...	3,925
32	...	...	...	353	...	794	...	449	1,605
9	...	...	...	104	...	639	570	23	1,344
8	...	...	...	27	...	...	620	...	680
33	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	36,482	36,482
...	...	...	...	...	...	15,697	95,951	16,854	204,511
6,261	6,241	7,789	10,948	41,959	5,007	...	...	1,987	7,370
376	...	...	...	...	1,007	...	...	...	1,007
...	...	...	...	6,173	...	...	1,993	12,787	20,953
...	...	...	...	254	128	10,690	1,803	171	14,794
1,104	315	238	...	...	...	...	...	...	...
7,791	6,556	8,027	10,948	48,870	6,142	27,8[illegible]	100,937	68,753	288,746
7,823	6,556	8,027	11,043	48,870	8,849	28,038	101,808	68,753	292,671
13,353	12,134	22,832	18,833	102,752	86,832	77,483	121,425	156,066	664,133

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96.

	England.	India.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.											
DEPARTMENTAL.											
Civil Buildings—											
New works	...	4,989	4,446	1,568	2,481	...	...	...	1,673	2,010	10,149
Repairs	...	6,089	2,858	1,915	730	...	...	...	763	2,364	4,767
Communications—											
New works	...	...	2,570	2,081	4,097	...	...	...	...	...	5,152
Repairs	...	...	4,302	14,393	7,437	...	...	...	...	...	3,660
Miscellaneous Public Improvements—											
New works	...	...	20	...	1,326	...	1,235	...	...	...	2,131
Repairs	...	...	...	...	1	...	...	...	...	...	117
TOTAL WORKS AND REPAIRS	...	11,078	14,196	19,957	16,072	...	1,235	...	2,436	4,374	25,976
Establishment	...	2,548	6,147	10,124	4,044	...	127	...	560	924	6,156
Tools and Plant	...	166	195	410	813	...	...	...	37	...	377
Suspense	...	1,207	...	*—394*	*—195*	...	...	...	*—48*	3	...
TOTAL	...	14,999	20,538	30,097	20,734	...	1,362	...	2,985	5,301	32,509
Deduct—Outlay in England—											
At 2s. per rupee	...	...	...	*3*	*80*	...	...	...	...	*5*	...
Exchange	...	...	...	*3*	*60*	...	...	...	...	*3*	...
NET INDIA	...	14,999	20,538	30,091	20,594	...	1,362	...	2,985	5,293	32,509
Add—											
England	86,375	...	...	...	...	...	...	...	...	...	...
Exchange	65,625	...	...	...	...	...	...	...	...	...	...
TOTAL	152,000	14,999	20,538	30,091	20,594	...	1,362	...	2,985	5,293	32,509
CIVIL.											
Civil Buildings—											
New works	...	...	...	...	...	...	...	6,764	...	...	605
Repairs	...	...	...	...	...	503	...	100	...	...	379
Communications—											
New works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	22	...	...	...	...	986
Miscellaneous Public Improvements—											
New works	...	...	...	...	...	...	...	...	...	...	500
Repairs	...	...	...	...	...	...	...	...	...	...	161
TOTAL WORKS AND REPAIRS	...	...	...	...	...	525	...	6,864	...	...	2,631
Establishment	...	...	...	...	...	...	...	...	...	...	357
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	6
TOTAL CIVIL	...	...	...	...	...	525	...	6,864	...	...	2,994
TOTAL IMPERIAL CARRIED OVER	152,000	14,999	20,538	30,091	20,594	525	1,362	6,864	2,985	5,293	35,503

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.
27,316	1,108	85,434	...	4,026	22,874	6,816	19,043	1,264	10,913	178,794
19,486	388	23,321	...	815	15,656	5,256	10,065	1,678	6,281	82,946
13,900	...	57,639	37	25,054	...	...	1,117	...	...	97,747
29,792	...	56,707	1,186	4,998	...	...	1,654	...	172	94,509
4,712	185	4,032	...	...	...	...	2,654	...	545	12,128
118	...	1,429	...	...	...	...	59	...	128	1,734
95,324	1,681	228,562	1,223	34,893	38,530	12,072	34,592	2,942	18,039	467,858
30,630	340	68,606	483	7,868	8,221	2,747	7,008	668	3,608	130,179
1,998	22	2,339	17	513	524	179	434	43	240	6,309
573	...	432	...	*—394*	146	...	49	...	...	806
128,525	2,043	299,939	1,723	42,880	47,421	14,998	42,083	3,653	21,887	605,152
88	...	...	*128*	*375*	*634*	...	*956*	...	*136*	*2,317*
66	...	...	*98*	*285*	*481*	...	*727*	...	*103*	*1,760*
128,371	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	601,075
...	...	...	...	...	...	...	...	...	...	86,375
...	...	...	...	...	...	...	...	...	...	65,625
128,371	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	753,075
7,369	...	...	...	...	...	...	...	...	...	7,369
982	...	...	...	...	...	...	...	...	...	982
...	...	...	...	...	...	...	...	...	...	...
1,008	...	...	...	...	...	...	...	...	...	1,008
500	...	...	...	...	...	...	...	...	...	500
161	...	...	...	...	...	...	...	...	...	161
10,020	...	...	...	...	...	...	...	...	...	10,020
357	...	...	...	...	...	...	...	...	...	357
...	...	...	...	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...	...	...	6
10,383	...	...	...	...	...	...	...	...	...	10,383
138,754	2,043	299,939	1,497	42,220	46,306	14,998	40,400	3,653	21,648	763,458

DETAILED ACCOUNT OF EXPENDITURE DURING 1895-96—*continued*.

	England.	India.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kandra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.
Total Imperial brought over	£ 152,000	Rx. 14,999	Rx. 20,538	Rx. 30,091	Rx. 20,594	Rx. 525	Rx. 1,362	Rx. 6,864	Rx. 2,985	Rx. 5,293	Rx. 35,503
PROVINCIAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
Civil.											
Civil Buildings—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL	...	...	...	...	...	...	...	...	...	...	...
INCORPORATED LOCAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Communications—											
New Works	...	...	9	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	495	...	399	...	...	...	...	...	...
Repairs	...	...	1,387	...	878	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	...	...	82	...	...	...	...	...	...
Establishment	...	...	...	...	86	...	...	...	...	...	...
Tools and Plant	...	...	1,891	...	1,445	...	...	...	...	...	...
Suspense	...	...	189	...	333	...	...	...	...	...	...
TOTAL	...	...	28	...	22	...	...	...	...	...	...
Civil.											
Civil Buildings—											
New Works	...	...	2,108	...	1,800	...	...	...	...	...	...
Repairs	...	...	226	11	...	...	...	...	...	...	...
Communications—											
New Works	...	...	138	272	...	...	...	...	...	...	...
Repairs	...	...	167	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	...	143	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	2	455	40	...	...	...	...	...	...
Establishment	...	...	523	881	40	...	...	...	...	...	...
Tools and Plant	...	...	...	12	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	2	...	...	...	...	...	...
TOTAL	...	...	533	893	42	...	...	...	...	...	...
TOTAL INCORPORATED LOCAL	...	...	2,641	893	1,842	...	...	...	...	...	...
TOTAL IMPERIAL CARRIED OVER	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503

Total India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rx. 138,754	Rx. 2,043	Rx. 299,939	Rx. 1,497	Rx. 42,220	Rx. 46,306	Rx. 14,998	Rx. 40,400	Rx. 3,653	Rx. 21,648	Rx. 763,458
...	27,338	...	74,030	13,773	124,761	48,015	19,805	144,044	106,018	557,784
...	8,180	...	17,099	8,034	31,761	29,675	22,057	25,145	39,128	181,079
...	23,890	...	11,149	30,831	16,506	22,113	20,253	7,747	10,173	142,662
...	35,890	...	51,677	43,545	56,832	76,475	101,988	15,619	83,087	465,113
...	477	...	2,574	3,131	869	8,460	33,751	775	1,869	51,906
...	63	...	1,240	823	5,541	796	3,523	2,152	2,968	17,106
...	95,838	...	157,769	100,137	236,270	185,534	201,377	195,482	243,243	1,415,650
...	38,957	...	48,862	39,093	74,898	82,229	64,285	55,916	90,696	494,936
...	1,032	...	2,568	2,923	2,105	1,450	1,787	7,551	5 012	24,428
...	*—1,015*	...	*—7,912*	*—2,447*	*—4,297*	*—9,465*	*—3,947*	*—5,813*	180	*—34,716*
...	134,812	...	201,287	139,706	308,976	259,748	263,502	253,136	339,131	1,900,298
...	...	...	...	3,235	1,128	431	...	6,808	...	11,602
...	...	...	...	...	1,812	4,413	...	1,405	...	7,630
...	...	...	...	356	218	196	...	3,499	...	4,269
...	...	...	...	...	7,676	1,759	...	6,528	...	15,963
...	...	...	20,230	4,514	1,369	2,445	...	57,785	...	86,343
...	...	...	...	...	1,698	8,785	...	9,565	...	20,048
...	...	...	20,230	8,105	13,901	18,029	...	85,590	...	145,855
...	38	...	...	...	4,634	4,312	1,720	...	...	10,704
...	...	...	...	...	105	184	...	...	...	289
...	2	...	...	...	...	3,338	1,833	...	840	6,013
...	40	...	20,230	8,105	18,640	25,863	3,553	85,590	840	162,861
...	134,852	...	221,517	147,811	327,616	285,611	267,055	338,726	339,971	2,063,159
...	...	...	7,175	64	...	9,561	7,845	...	12,613	37,258
9	...	...	589	194	...	6,053	8,470	...	465	15,780
894	14,379	1,247	29,440	31,264	...	29,439	12,228	359	45,824	165,074
2,265	3,671	82	10,871	29,953	...	82,668	43,250	2,699	62,088	237,547
82	703	1,054	6,701	5,654	...	159	8,720	...	9,967	33,040
86	...	14	2,735	1,998	...	1,659	5,673	10	694	12,869
3,336	18,753	2,397	57,511	69,127	...	129,539	86,186	3,058	131,651	501,568
522	...	720	12,951	5,952	...	40,000	10,793	1,446	14,706	87,090
50	...	24	890	330	...	1,109	476	2,256	2,142	7,268
...	...	...	...	...	...	...	...	...	*—167*	*—167*
3,908	18,753	3,141	71,352	75,409	...	170,639	97,455	6,770	148,332	595,759
237	64	306	171	...	27,209	2,561	...	12,096	9,728	52,372
410	49	13	103	...	18,836	6,096	...	10,206	6,528	42,241
167	1,501	5,362	5,643	72	119,416	3,127	...	54,051	25,043	214,382
143	13,129	4,184	4,143	...	232,084	30,592	...	249,704	53,347	587,326
...	1,000	8,959	2,590	1,700	8,274	141	...	9,428	22,192	54,284
497	1,084	1,120	422	...	4,997	222	...	17,731	16,662	56,968
1,454	16,827	19,944	13,072	1,772	410,816	42,739	...	353,216	127,733	987,573
12	4,440	1,258	1,198	...	67,956	9,339	920	61,042	17,163	163,328
2	97	77	132	...	2,543	773	...	3,163	760	7,547
...	738	270	2,040	...	32	1,295	11,011	5,648	2,716	23,750
1,468	22,102	21,549	16,442	1,772	481,347	54,146	11,931	423,069	148,372	1,182,198
5,376	40,855	24,690	87,794	77,181	481,347	224,785	109,386	429,839	296,704	1,777,957
144,130	177,750	324,629	310,808	267,212	855,269	525,394	416,841	772,218	658,323	4,604,574

DETAILED ACCOUNT OF EXPENDITUR

	England.	India.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Turkish Arabia.	Hydera-bad.	Port Blair.	Baluchis-tan.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over .	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503
EXCLUDED LOCAL.											
DEPARTMENTAL.*											
Civil Works.											
Civil Buildings—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
Communications—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works . .	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS . .	...	...	...	...	...	...	...	...	...	...	...
Establishment .	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant .	...	...	...	...	...	...	...	...	...	...	...
Suspense . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL EXCLUDED LOCAL	...	...	...	...	...	...	...	...	...	...	...
Total carried over .	152,000	14,999	23,179	30,984	22,436	525	1,362	6,864	2,985	5,293	35,503

* The outlay by Civil Officer

DURING 1895-96—*continued.*

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.
144,130	177,750	324,629	310,808	267,212	855,269	525,394	416,841	772,218	658,323	4,604,574
...	...	...	...	...	1,100	...	7,802	923	5,516	15,341
...	...	...	...	...	...	...	3,907	548	437	4,892
...	...	...	...	...	1,100	...	11,709	1,471	5,953	20,233
...	...	...	...	...	...	...	1	...	10,267	10,268
...	...	...	...	...	...	...	970	...	1,244	2,214
...	...	...	...	...	...	...	971	...	11,511	12,482
...	...	...	...	...	...	...	26,766	6,032	15,428	48,226
...	...	...	...	...	...	...	36,376	513	1,176	38,065
...	...	...	...	...	...	...	63,142	6,545	16,604	86,291
...	...	...	...	...	1,100	...	75,822	8,016	34,068	119,006
...	...	...	...	...	...	...	3,777	1,373	4,071	9,221
...	...	...	...	...	...	...	94	83	98	275
...	...	...	...	...	...	...	...	...	73	73
...	...	...	...	...	1,100	...	79,693	9,472	38,310	128,575
144,130	177,750	324,629	310,808	267,212	856,369	525,394	496,534	781,690	696,633	4,733,149

from this source is not known.