

Public Works (1898) Department.

G.O., No. 2350 W

DATED 9th Sep '98

10/9/98

Revenue Expenditure [Despatch Abstract.]

Govt India Review of the —
Recorded under the head "Public Works" and
"Famine Relief" in the accounts of that
Govt for the financial year 1896-97, Communicated
to the Suptg. Engineer, with remarks.

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

Government of India review of the —, recorded under the head "Civil works" and "Famine relief" in the accounts of that Government for the official year 1896-97, communicated to the Superintending Engineers, with remark.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads,
Civil Works.

Read—the following paper:—

Resolution from the Government of India, Public Works Department (Civil Works—Miscellaneous), dated Simla, 19th August 1898, No. 408 C.W.M.

[Review of the Revenue and Expenditure recorded under the head “Civil works” and “Famine relief” in the accounts of the Government of India for the official year 1896–97.]

Read—

NOTE by A. R. BECHER, Esq., Accountant-General, Public Works Department, upon the accounts of revenue and expenditure recorded under the head “Civil works” and “Famine relief” in the accounts of the Government of India for 1896–97.

Resolution.—The total revenue and expenditure under the head “Civil works” in 1896–97 amounted to Rx. 5,503,667, being very little less than the average of the transactions of the last five years, which amounts to Rx. 5,548,022.

2. The total revenue amounted to Rx. 634,946, showing a falling off of Rx. 29,187 compared with the figures of 1895–96. There had been a steady increase in the total revenue from Rx. 577,330 in 1891–92 to Rx. 632,823 in 1894–95, and a more rapid rise in the following year when the maximum of Rx. 664,133 was reached. Although there has now been a check to the yearly increase, the figures of the year under review exceed the average of the last five years by Rx. 12,814.

3. Nearly half of the total revenue is collected under the head “ferry receipts,” the amount being Rx. 311,709 against Rx. 316,347 last year and Rx. 304,106, the average of the past five years. There was a falling off under the heads “sales of buildings,” “fines,” “refunds and miscellaneous” and “tolls on roads.” The receipts from the two last-named sources were less than the average of the last five years. Those under “sales of buildings” must necessarily vary considerably from year to year, and though Rx. 10,539 less than in 1895–96, they slightly exceeded the five years’ average. The receipts from rents of buildings amounted to Rx. 57,507 as compared with Rx. 58,655 last year, but are nearly Rx. 15,000 in excess of the figures of 1891–92.

4. The net return on the capital cost of buildings for which rent is charged fell to 1.56 per cent., which is less than the return realized in any of the preceding five years. The explanation given is the larger outlay on repairs, but the results regarded from the point of view of a landlord are very unsatisfactory. In Bengal where the value of rentable Government buildings exceeds that of any other province, except Bombay, the net return was only 1 per cent., while in Coorg and Assam there were deficits, amounting to 0.69 and 0.81 per cent., respectively.

5. With reference to paragraph 3 of the Accountant-General’s note it is noticed that the cost of annual repairs of rent-free and other buildings compares as follows:—

Class.	Capital cost.	Cost of repairs.	Percentage.
1. Rented	Rx. 1,047,709	Rx. 30,564	2.92
2. Rent-free	915,922	14,786	1.61

The percentages in some provinces differ considerably as will be seen from the following table:—

	Rented.	Rent-free.
Madras	2.79	1.50
Bombay	2.07	1.60
Bengal	4.22	1.47
Rajputana	5.33	1.06
Central Provinces	4.08	1.55
North-Western Provinces and Oudh	2.31	2.84
Punjab	2.46	2.38

The percentages of repairs in case of rented buildings are greater than those of rent-free buildings except in the North-Western Provinces and Oudh. In this province and the Punjab the disparity is not so marked. The Government of India would be glad if Local Governments and Administrations concerned would explain the cause of the differences.

6. The total expenditure for the year was Rx. 4,868,721 compared with Rx. 4,893,516 in 1895–96 and Rx. 4,925,890, the average of the last five years.

The actuals of the year (omitting outlay from Excluded Local Funds and Contributions) compare as follows with the figures for last year and with the average of the last five years:—

Fund heads.	1896–97.	1895–96.	Average (1891–92 to 1895–96).
Imperial	Rx. 809,383	Rx. 763,458	Rx. 782,140
Provincial	2,131,781	2,063,159	2,158,903
Local	1,685,125	1,777,957	1,704,044
Total	4,626,289	4,604,574	4,645,087

These figures show that, while the expenditure under Provincial and Local are nearly normal, the Imperial expenditure exceeds the five years’ average by Rx. 27,243.

Of the total outlay on new works, Rx. 961,520 was spent on buildings by Departmental and Civil officers, and Rx. 590,330 on roads.

7. In addition to the expenditure shown above, Rx. 1,449,383 were spent during the year on famine-relief works. Of this sum Rx. 107,046 were expended on Railway and Irrigation works, while the balance was distributed as follows:—

	Imperial.	Provincial.	Local.	Total.
Communications	Rx. 942,184	Rx. 47,308	Rx. 13,023	Rx. 1,002,515
Miscellaneous Public Improvements	299,950	25,646	14,226	339,822
Total	1,242,134	72,954	27,249	1,342,337

8. The figures given in paragraph 11 of the note by the Accountant-General, Public Works Department, show that, though the percentage of establishment charges on the outlay on works and repairs by Public Works Department officers has fallen from 31.69 in 1894–95 and 29.86 in 1895–96 to 28.18 in the year under review, it is still higher than it should be.

9. It is observed that the Royal Indian Civil Engineering College at Cooper's Hill has paid its expenses for the first time since 1890-91, the income exceeding the expenditure by £230.

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*.

(Signed) T. HIGHAM,
Joint Secretary to the Govt. of India.

To the Secretary to the Government of Madras,
Public Works Department.

ORDER—No. 2350 W., dated 9th September 1898.

Communicated to Superintending Engineers, who will explain why the percentage of repairs in the case of rented buildings is greater than that of rent-free houses.

(True Extract.)

(Signed) W. B. DEWINTON,
Secretary to Government.

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts.

Exd. T. K. Narayana Aiyangar.

Public (1898) Department.

CURRENT No. 7213

1. Reminder ball & issued 5-11-98
1. bo. W.C.A. issued 17-1-99
2. bo. to go to issued 2-2-99
3. bo. to go to issued 12-3-99
4. bo. to go to issued 18-5-99

From The Govt. of India.

Order

No. 2315
No 2350 W of 9.9.98
Communicated

to Superintending Engineers, who will explain why the percentage of repairs in the case of rented buildings is greater than that of rent-free houses.

Dated 19th August 1898.

Received } 30 ———
Registered }

Enclosures

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SUBJECT.

Review of the Revenue & Expenditure recorded under the head "Civil Works" and "Famine Relief" in the accounts of the Govt. of India for the official year 1896-97.

note. Please see para 5 of the L.C.S. Resolution. The percentages in Madras are 2.77 against 1.50. The difference is probably due to the occupants of rented buildings being more clamorous for repairs than those of rent-free houses.

APR 5.9.98. L.S. 7.9.98

Suby. Secy

C.A. to Govt.

Exd. T. K. Narayana Aiyangar.

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BACK PAPERS.

G.O.	No.	Department.	Date.
	2752-53W	Public Works	2-10-97
	1736W	"	30-6-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Accompaniment to P. W. D. No. 408 C. W.—M. of 1898.

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the heads "Civil Works" and "Famine Relief" in the accounts of the Government of India for 1896-97.

General.

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

	Rx.
Revenue	634,946
Expenditure	4,868,721*

REVENUE.

1. The Revenue credited in the accounts of the Government of India for 1896-97 under the head "Civil Works," which amounted to Rx. 634,946, was brought to account as follows :—

Rx.
181,804 by Public Works Officers in India.
409,588 by officers of other Departments in India.
43,554 in England.

TOTAL . 634,946

2. The principal heads are detailed in the table below :—

SOURCES OF REVENUE.	COLLECTIONS.								GRAND TOTAL.
	By PUBLIC WORKS OFFICERS.				By OFFICERS OF OTHER DEPARTMENTS.				
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
<i>India.</i>	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of buildings	14,200	38,587	300	53,087	...	2,713	1,707	4,420	57,507
Sales of "	643	5,631	...	6,274	...	5,680	283	5,963	12,237
Fines, Refunds and Miscellaneous	316	26,035	459	26,810	60	861	4,780	5,701	32,511
Ferry receipts	...	6,250	...	6,250	...	94,644	210,815	305,459	311,709
Tolls on roads	289	59,688	...	59,977	...	8,611	35,068	43,679	103,656
Other items	475	27,141	1,790	29,406	...	4,047	40,319	44,366	73,772
TOTAL	15,923	163,332	2,549	181,804	60	116,556	292,972	409,588	591,392
<i>England.</i>									
Royal Indian Civil Engineering	...	...	...	...	...	...	...	...	26,224
College, Cooper's Hill	...	...	...	...	...	...	...	...	17,330
Exchange	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	43,554
GRAND TOTAL	...	...	...	...	...	...	...	...	634,946
For details by Provinces, see page of accounts	V	VII	VII	...	V	VII	VII	...	...

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.
1896-97	614,600	636,600	634,946

The increase of Rx. 20,346 over the Budget Estimate was contributed chiefly by Bengal and Madras. The increase in Bengal is attributed to an increase in the profits of the Calcutta workshops and in the Government share of the surplus profits of the Darjeeling-Himalayan Railway. In Madras the increase was due to larger receipts from rents of buildings and from the sales of buildings and tools and plant.

* Includes outlay from Excluded Local Funds and Contributions amounting to Rx. 242,432.

3. *Rents of buildings, Rx. 57,507.*—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.
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
1896-97	53,087	4,420	57,507

The net return on the capital cost of buildings set apart as residences, excluding those allotted rent-free, is 1·56 per cent., as shown below, against 2·11 per cent. in the previous years. The decrease is due to larger outlay on repairs:—

PROVINCES.		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.			
			Rent-free buildings.	Other Buildings.						Total.
INDIA	Central India	1896-97	Rx. ...	Rx. 20,294	Rx. 20,294	Rx. 992	Rx. ...	Rx. 619	Rx. 373	1·84
	Rajputana	do.	6,039	21,152	27,191	1,142	64	1,128	14	·07
	Coorg	do.	2,922	7,130	10,052	92	80	141	—49	—69
	Baluchistan	do.	...	62,002	62,002	2,084	...	1,005	1,079	1·74
	TOTAL INDIA	...	8,961	110,578	119,539	4,310	144	2,893	1,417	1·28
Central Provinces	1896-97	27,981	29,231	57,212	1,472	434	1,194	278	·95	
Upper Burma	do.	31,510	68,442	99,952	3,622	365	2,711	911	1·33	
Lower „	do.	23,957	117,134	141,091	6,215	144	2,824	3,391	2·89	
Assam	do.	...	46,033	46,033	1,822	...	2,196	—374	—81	
Bengal	do.	401,538	142,446	543,984	7,441	5,942	6,009	1,432	1·00	
North-Western Provinces and Oudh	do.	32,323	68,403	100,726	2,833	919	1,581	1,252	1·83	
Punjab	do.	83,703	133,743	222,446	5,858	1,988	3,424	2,434	1·75	
Madras	do.	64,897	134,253	199,150	5,918	974	3,749	2,169	1·61	
Bombay	do.	241,052	192,446	433,498	7,446	3,876	3,983	3,463	1·79	
TOTAL	...	915,922	1,047,709	1,963,631	46,937	14,786	30,564	16,373	1·56	

4. *Ferry Receipts, Rx. 311,709.*—This is the principal source of revenue credited under the head “Civil Works:” the major portion of it, amounting to Rx. 305,459, was realised 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.
1893-94	7,258	293,383	300,641
1894-95	6,268	296,897	303,165
1895-96	7,133	309,214	316,347
1896-97	6,250	305,459	311,709

The following Provinces contributed the largest amounts under this head:—

PROVINCES.	Amount.
	Rx.
Assam	16,538
Bombay	16,300
Punjab	34,946
North-Western Provinces and Oudh	48,855
Bengal	70,575
Madras	99,286

The incidence of the revenue is—

Imperial	Rx. Nil.
Provincial	100,894
Local	210,815
TOTAL	311,709

EXPENDITURE.

5. *The Expenditure* recorded in the accounts for 1896-97 under the head “Civil Works,” amounts to Rx. 4,868,721. Of this sum—

Rx. 3,409,045 were expended by Officers of the Public Works Department;

„ 1,317,503 by Officers of other Departments;

„ 4,726,548

„ 142,173 in England, including exchange, but exclusive of Rx. 9,579, the value of stores supplied to India, included in the outlay upon the works concerned.

TOTAL . . . 4,868,721

6. 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	850,300	820,600	809,383
Provincial	2,306,000	2,205,900	2,131,781
Local	1,750,900	1,832,700	1,685,125
TOTAL	4,907,200	4,859,200	4,626,289

Imperial outlay, Rx. 809,383.

As compared with the Budget Estimate, the decrease of Rx. 40,917 was due partly to a surrender of Rx. 30,000 from the grant for the Bangalore Water-Works, owing to the estimate not being sanctioned in time to admit of the grant being fully utilized, and partly to the requirements of several other works having been over-estimated. Compared with the Revised Estimate, there was a lapse of Rx. 11,217, mainly due to an over-estimate of expenditure.

Provincial outlay, Rx. 2,131,781.

The total lapse from the Revised Estimates under this head was Rx. 74,119, which was the net result of a lapse of Rx. 78,613 of the expenditure under Departmental Officers and an excess of Rx. 4,494 of that under Civil Officers.

Incorporated Local Fund outlay, Rx. 1,685,125.

Under this head there were lapses of Rx. 44,634 of the expenditure under Departmental Officers and of Rx. 103,211 under Civil Officers.

In both the above the lapses were due to an over-estimate of the requirements of the year.

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

	Rx.
New works	1,908,534
Repairs	1,828,213
Tools and plant	53,951
Suspense	23,240
Miscellaneous (Contributions to Municipalities, etc.)	36,532
Establishment	876,078
Add—	4,726,548
In England	142,173
TOTAL	4,868,721 (a)

7. The services on which this sum was spent and the funds from which it was provided are shown below. The outlay from Excluded Local Funds and Contributions, Rx. 242,432, represents money expended mainly on works requiring professional skill, carried out by 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.					
<i>Civil Buildings—</i>					
New works	240,992	583,725	25,752	33,004	888,473
Repairs	73,934	192,286	14,227	6,921	287,368
<i>Communications—</i>					
New works	95,585	144,011	151,249	7,918	398,763
Repairs	95,611	461,271	220,632	11,908	789,422
<i>Miscellaneous Public Improvements—</i>					
New works	11,119	46,177	30,880	121,011	209,187
Repairs	2,169	17,767	13,709	40,921	74,566
TOTAL WORKS AND REPAIRS	519,410	1,445,237	456,449	226,633	2,647,779
Establishment	128,895	469,604	83,662	11,540	693,701
Tools and plant	8,430	29,934	5,266	695	44,325
Suspense	4,855	14,612	259	3,514	23,240
TOTAL PUBLIC WORKS OFFICERS	661,590	1,959,387	545,636	242,432	3,409,045
OFFICERS OF OTHER DEPARTMENTS.					
<i>Civil Buildings—</i>					
New works	2,740	14,718	55,589	...	73,047
Repairs	1,004	8,015	42,999	...	52,018
<i>Communications—</i>					
New works	120	6,721	184,726	...	191,567
Repairs	640	15,390	559,147	...	575,177
<i>Miscellaneous Public Improvements—</i>					
New works	35	90,350	57,112	...	147,497
Repairs	133	15,212	34,317	...	49,662
TOTAL WORKS AND REPAIRS	4,672	150,406	933,890	...	1,088,968
Establishment	424	11,966	169,987	...	182,377
Tools and plant	407	216	9,003	...	9,626
Miscellaneous	117	9,806	26,609	...	36,532
TOTAL OFFICERS OF OTHER DEPARTMENTS	5,620	172,394	1,189,489	...	1,317,503
TOTAL	667,210	2,131,781	1,685,125	242,432	4,726,548
ENGLAND.					
Royal Indian Civil Engineering College, Cooper's Hill					25,995
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.					59,608
TOTAL ENGLAND at two shillings per rupee					85,603
EXCHANGE					56,570
GRAND TOTAL					4,868,721 (a)

(a) Includes £5,768 on account of English stores, plus exchange thereon.

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

DETAILS.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	£	£	£	£	£
Salaries of President, Professors, etc., and other Charges of the Royal Indian Civil Engineering College, Cooper's Hill	28,184	30,330	26,944	26,489	25,995
Salaries, etc., of passed students detained in England	4,537	3,683	3,847	3,999	3,709
Passage to India of Officers on appointment	761	611	611	656	545
Furlough pay and absentee allowances of Officers of the Public Works Department	49,203	49,729	47,091	52,749	55,812
Salaries, etc., of Indian Officers of the Public Works Department undergoing training in England	479	354	87	165	42
Remuneration for professional services	363	379	...	...	...
	83,532	85,086	78,580	84,058	85,603
Exchange	50,255	55,294	65,377	63,865	56,570
TOTAL	133,787	140,380	143,957	147,923	142,173

9. 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 1896-97	25,994	26,224	= 230
" 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

There was a small decrease in expenditure during 1896-97 while the income was in excess of that of the previous three years. The net result was a credit of £230.

10. 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 1896-97 compares as follows with that incurred during the four preceding years:—

HEADS OF SERVICE.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.
PUBLIC WORKS OFFICERS.					
Civil Buildings	1,084,082	1,112,332	938,910	1,053,641	1,180,916
Communications	1,278,582	1,332,355	1,191,165	1,202,652	1,168,359
Miscellaneous Public Improve- ments	129,853	97,653	111,266	128,783	121,821
Tools and Plant	57,972	41,427	33,179	38,005	43,630
Suspense (Stock, etc.)	—10,522	—17,937	—31,218	—34,077	19,726
Total, exclusive of Establishment Establishment	2,539,967 684,941	2,566,380 711,581	2,243,302 710,330	2,389,004 712,205	2,484,452 682,161
TOTAL PUBLIC WORKS OFFICERS	3,224,908	3,277,961	2,953,632	3,101,209	3,166,613
OFFICERS OF OTHER DEPARTMENTS.					
Civil Buildings	103,008	104,912	99,167	122,196	125,065
Communications	813,596	755,082	779,415	822,948	766,744
Miscellaneous Public Improve- ments	144,197	131,277	152,080	198,304	197,159
Tools and Plant	9,140	7,998	7,157	7,836	9,626
Miscellaneous	44,469	42,074	22,782	29,769	36,532
Total, exclusive of Establishment Establishment	1,114,410 177,354	1,041,343 170,596	1,060,601 186,741	1,181,053 174,389	1,135,126 182,377
TOTAL OFFICERS OF OTHER DE- PARTMENTS	1,291,764	1,211,939	1,247,342	1,355,442	1,317,503
GRAND TOTAL	4,516,672	4,489,900	4,200,974	(a) 4,456,651	(b) 4,484,116

(a) Includes £2,317 on account of English stores, plus exchange thereon.

(b) Includes £5,768 " " " " " "

11. The expenditure on Establishment bears the following ratio to the outlay on works and repairs by Public Works Officers:—

	Percentage of Establishment on outlay on works and repairs only.
1892-93	27.48
1893-94	27.98
1894-95	31.69
1895-96	29.86
1896-97	28.18

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

12. The Provinces, in which the percentages are highest, are given below, and the rate in Central India and Rajputana is due to exceptional circumstances:—

	Percentage on outlay on works and repairs.
Central India	59.11
Rajputana	41.15
Central Provinces	38.77
North-Western Provinces and Oudh	36.10
Punjab	28.33

13. Of the total outlay under Public Works Officers—

		Against in	
		1895-96.	1894-95.
27 per cent. was expended on new Buildings	26 per cent.	23 per cent.	
12 " " " " " " Roads	13 " "	14 " "	
3 " " " " " " Works of Miscellaneous Public Improvement	6 " "	6 " "	
42 " Total on new Works	45 " "	43 " "	
9 " was spent on Repairs of Buildings	8 " "	8 " "	
25 " " " " " " Roads	24 " "	24 " "	
1 " " " " " " Works of Miscellaneous Public Improvement	2 " "	2 " "	
35 " Total on Repairs	34 " "	34 " "	
21 " of the total outlay was absorbed by Establishment 2 " by Tools and Plant and Suspense	21 " "	23 " "	
23 " Total on Establishment Tools and Plant and Sus- pense	21 " "	23 " "	
100 Total	100	100	

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

5 per cent. was expended on new Buildings	5 per cent.	4 per cent.
14 " " " " " " Roads	16 " "	16 " "
11 " " " " " " Works of Miscellaneous Public Improvement	10 " "	8 " "
30 " Total on new Works	31 " "	28 " "
4 " was expended on Repairs to Buildings	4 " "	4 " "
44 " " " " " " Roads	45 " "	46 " "
4 " " " " " " Works of Miscellaneous Public Improvement	4 " "	4 " "
52 " Total on Repairs	53 " "	54 " "
14 " of the total outlay was recorded under Establish- ment	13 " "	15 " "
3 " under Miscellaneous	2 " "	2 " "
1 " of the outlay on Tools and Plant	1 " "	1 " "
18 " Total on Establishment, Miscellaneous, etc.	16 " "	18 " "
100 Total	100	100

14. In Burma, Bengal and Madras the larger portion of the expenditure was on new administrative buildings; whilst in the Central Provinces and Assam the larger amount was devoted to the construction and repairs of roads which are necessary to open up these provinces. In the North-Western

Provinces, Punjab and Bombay more money was expended on maintenance of roads than on buildings.

The principal figures are given in the table below:—

Province.	New Buildings.	Repairs to Roads.	Total expenditure under 45.— Civil Works.
	Rx.	Rx.	Rx.
Bengal	155,061	58,591	352,458
North-Western Provinces and Oudh	58,330	80,268	522,750
Bombay	90,765	78,628	316,668
Punjab		91,060	241,354

15. A few of the principal works, on which outlay from Imperial Funds was incurred, and their localities are noted below. In Upper Burma besides those mentioned, other roads of importance were in course of construction and are designed to open up the Chindwin Valley and Shan States:—

In Baluchistan—

Buildings—New Residency, Quetta.
Roads—Chorkhel Dhana Road.

In Bengal—

New office for Comptroller of Post Offices.

In Upper Burma—

Buildings—Barracks for the Military Police at Myitkyina.
Roads—Myingyan-Fort Stedman, Taungyi-Ngapok, Fort Stedman-Kengtung, Ruby Mines, Bhamo-Sikaw, and Hlaingdet-Yeboksôn.

In Assam—

Road from Nichuguard to Manipur.

In North-Western Provinces and Oudh—

Buildings—Constructing Bacteriological Laboratory at Muktesar.

In Military Works Department—

Buildings—New Protestant Church at Jhansi.
New Roman Catholic Church at Quetta.
Miscellaneous Public Improvements—Bangalore Water-supply Project.

In Punjab—

Buildings—Constructing Militia lines, Para Chinar, Kohat.
Reconstructing Public Works Department Secretariat Office at Simla.

The outlay incurred to the end of 1896-97 on the construction of the North-Western Frontier road from Dera Ismail Khan to Khusalgarh was as follows:—

	Estimate. Rx.	Outlay. Rx.	Excess. Rx.
Works	325,337	323,282	—2,055
Establishment	70,070	70,070	...
Tools and Plant	12,797	9,407	—3,390
TOTAL	408,204	402,759	—5,445

In addition to this, outlay to the extent of Rx. 9,075 was incurred on this work and debited to the grant for "44.—Military Works."

16. The outlay from Provincial Funds by Officers of the Public Works Department was expended in the following proportions:—

		Against	
		1895-96.	1894-95.
30 per cent. on new Buildings	29 per cent.	29 per cent.	29 per cent.
7 " " Roads	7 " "	9 " "	9 " "
2 " " Works of Miscellaneous Public Improvement	3 " "	2 " "	2 " "
39 " Total on new Works	39 " "	40 " "	40 " "
10 " on Repairs to Buildings	10 " "	9 " "	9 " "
24 " " to Roads	24 " "	24 " "	24 " "
1 " " to Works of Miscellaneous Public Improvement	1 " "	1 " "	1 " "
35 " Total on Repairs	35 " "	34 " "	34 " "
24 " of the total outlay has gone in payments to Establishment	26 " "	27 " "	27 " "
2 " on Tools and Plant and Suspense	...	—1 " "	—1 " "
26 " Total on Establishment and Tools and Plant, etc.	26 per cent.	26 " "	26 " "
100 Total	100	100	100

17. Madras, Lower Burma, Bengal, the North-Western Provinces and Oudh, and Bombay 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 it was chiefly incurred on works of Miscellaneous Public Improvement.

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

In Central Provinces—

Buildings—Additions and alterations to Jail at Narsinghpur.
Roads—Betul-Chhindwara.
Mandla-Bilaspur.

In Lower Burma—

Buildings—New Government House, Rangoon.
Lunatic Asylum, Rangoon.
Reformatory at Insein.

In Hyderabad—

Roads—Bhimla bridge at Paloti.
Metalling the Akola-Akote Road.
Forming nurseries and planting young trees in East, West and South Berar Divisions.
Miscellaneous Public Improvements—Akola water-works.

In Assam—

Roads—Cart-road from Maulvi Bazar to Manumukh.
Bridges on the Companyganj-Salutikar Road.

In Bengal—

Buildings—Upper storey on the wing of the new public office, Dalhousie Square, Calcutta.
Extension of out-patient department in Campbell Hospital, Sealdah.
Installation of the electric light at Belvedere and Jail, Alipore.
Acquiring land to the east of the Presidency General Hospital, Calcutta.
Additional accommodation for Museum, Calcutta.
New Block for forms in connection with Stamp and Stationery Office, Calcutta.

In Bengal—(contd.)

Buildings—Acquiring land for residential building for Military students,
Medical College, Calcutta.
Boarding-house, Madrasa College, Calcutta.
Additional accommodation in Eden Hindu School, Calcutta.
South Calcutta Hospital, Bhawanipur.
School building for 200 boys, Kurseong.

In North-Western Provinces and Oudh—

Buildings—Constructing main building of the new Kutcherry at Naini Tal.
Protective Works, Sherkadanda hill, Naini Tal.
Roads—Tonga Road from Brewery to Naini Tal.

In Punjab—

Jhelum Bridge at Kohala.
River Protective Works, Dera Ghazi Khan.
Simla Water-works.
Umballa Jail.
Umballa City Water-supply.

In Madras—

Buildings—Additions and improvements to the Collector's Office at Cuddalore.
Collector's Office at Calicut.
New Law College, Madras.
Public Office at Tanjore.
Connemara Library and connected buildings.
Roads—Potinghi-Koraput Road.
Miscellaneous Public Improvements—Improvements to Ootacamund Lake.

In Bombay—

Buildings—Central Jail, Hyderabad.
Gujarat College at Ahmedabad.
Head-quarters Police Offices and Lines, near Crawford Market,
Bombay.
Narotamdas Madhavdas Lunatic Asylum, Navapada.
Roads—Neri-Ajunta.
Bridge across the river Godavari, Nasik.
Bridge at Dapuri over Mulla river.

19. The money from Incorporated Local Funds, assigned for outlay by Officers of the Public Works Department, was expended in the following proportions:—

	Against	
	1895-96.	1894-95.
5 per cent. on new Buildings	6 per cent.	6 per cent.
28 " " Roads	28 "	28 "
6 " " Miscellaneous Public Improvements	6 "	7 "
39 " Total on new Works	40 "	41 "
3 " on Repairs to Buildings	3 "	3 "
40 " " " Roads	39 "	39 "
2 " " " Miscellaneous Public Improvements	2 "	2 "
45 " Total on Repairs	44 "	44 "
15 " on Establishment	15 "	14 "
1 " " Tools and Plant	1 "	1 "
16 " Total on Establishment and Tools and Plant	16 "	15 "
100 Total	100	100

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

	Against	
	1895-96.	1894-95.
5 per cent. on new Buildings	4 per cent.	4 per cent.
16 " " Roads	18 "	17 "
5 " " Miscellaneous Public Improvements	5 "	5 "
26 " Total on new Works	27 "	26 "
4 " on Repairs to Buildings	3 "	4 "
49 " " " Roads	50 "	50 "
3 " " " Miscellaneous Public Improvements	3 "	3 "
56 " Total on Repairs	56 "	57 "
15 " on Establishment	14 "	15 "
1 " " Tools and Plant	1 "	1 "
2 " " Miscellaneous	2 "	1 "
18 " Total on Establishment, Tools and Plant, etc.	17 "	17 "
100 Total	100	100

21. The principal works in progress under the Public Works Department were:—

In Assam—

Roads—Improving Natwanpur Road.
Sylhet-Mukhtapurghat.
Pagla-Gobindganj.
Sunamganj-Pagla.
Gauripur-Roha, 2nd and 3rd sections.

In North-Western Provinces and Oudh—

Roads—Baijnath and Hawalbagh Cart-road.
Converting Mau and Punch II class road into 1st class road.

In Bombay—

Roads—Miryabay-Shindgi.
Preparing metal for the Athni-Kempwad road.
Havin-Hippargi-Telgi.
Collecting metal for the Ron-Navalgund road.
Improving Palla-Badami.

22. The names of the works carried out by Officers of other Departments cannot be given, as accounts are not received in sufficient detail.

23. The principal works on which outlay was incurred from contributions during 1896-97 are given below; in some cases a portion of the expenditure is also recorded under Provincial:—

In Central Provinces—

Khandwa Water-works.
Jubbulpore Water-works Extension.

In Military Works Department—

Sandeman Memorial Hall at Quetta.

In North-Western Provinces and Oudh—

Sewerage-works, Naini Tal.

In Hyderabad—

Secunderabad Water-works.

In Punjab—

Delhi Water-works.
Delhi Sewerage-works.
Umballa City Water-supply.
River Protective works, Dera Ghazi Khan.

In Bombay—

New Cathedral High School, Bombay.
Lunatic Asylum at Nawapada.
Gujarat College at Ahmedabad.
Bridge across the river Godavari at Nasik.

24. The actual outlay on Famine Relief Works by Funds is compared with the Revised Estimate in the following table:—

	Imperial.	Provincial.	Incorporated Local.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Revised Estimate	1,159,900	140,600	32,300	1,332,800
Actuals	1,326,519	95,615	27,249	1,449,383
Excess	166,619	—44,985	—5,051	116,583

25. The detailed account of expenditure by provinces and departmental heads will be found in the abstracts and detailed accounts appended to this review. The expenditure recorded under the head "Famine Relief" in Bombay, North-Western Provinces and Oudh, and Central Provinces was incurred on roads and tanks, in ordinary years expenditure would not have been incurred on these works; in Bombay in some cases metal was collected and broken for certain roads.

26. The suspense balances and objectionable expenditure outstanding at the close of 1896-97 have been reviewed separately.

CALCUTTA;

The 16th April 1898.

A. B. BECHER,

Accountant General, P. W. Dept.

Documents accompanying.

Abstract and detailed accounts of Revenue and Expenditure recorded under the head Civil Works during 1896-97. Pages i to xvii.

Abstract by Funds and Provinces of the Expenditure on Famine Relief Works in India during 1896-97, compared with the Revised Estimate for the year. Pages xviii and xix.

Appendix—Detailed account of Expenditure of the Public Works Department from Excluded Local Funds during 1896-97. Pages xxi and xxii.

Appendix—Detailed account of Expenditure from Contributions and Local Loans carried out through the agency of the Public Works Department during 1896-97. Pages xxiii and xxiv.

Appendices Nos. 62 E to 62 An. Classified Abstracts of Expenditure on Civil Works and Repairs during 1896-97 by Funds and Service Heads. Pages xxv to xli.

Accountant General, P. W. D., Memo. No. 304 G., dated 16th April 1898.

Submitted to the Government of India, Public Works Department.

Accompaniment to Accountant General, P. W. D., No. 304 G., dated 16th April 1898.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement of Revenue and Expenditure recorded under the head CIVIL WORKS during 1896-97, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1895-96.

REVENUE.				Funds, Departmental Heads, and Agency.	For details, see page	EXPENDITURE.			
Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.			Actuals, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Actuals, 1895-96.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				IMPERIAL.					
				ORIGINAL WORKS—					
				Departmental		347,696	357,200	354,900	288,669
				Civil		2,895	2,600	2,600	7,869
						350,592	359,800	357,500	296,538
				REPAIRS—					
				Departmental		171,714	172,800	179,000	179,189
				Civil		1,777	2,300	2,200	2,151
						173,491	175,100	181,200	181,340
				ESTABLISHMENT—					
				Departmental		128,895	130,500	134,800	130,179
				Civil		424	800	1,200	357
						129,319	131,300	136,000	130,536
				TOOLS AND PLANT—					
				Departmental		8,430	9,600	10,200	6,309
				Civil		407	100	...	...
						8,837	9,700	10,200	6,309
				SUSPENSE—	ix				
				Departmental		4,855	3,200	...	806
				Civil		...	...	...	...
						4,855	3,200	...	806
				MISCELLANEOUS—					
				Departmental		...	...	...	...
				Civil		117	...	...	6
						117	...	...	6
				RESERVE—					
				Departmental		...	...	19,300	...
						...	...	19,300	...
				DEDUCT—					
				Outlay in England—					
				At 2 shillings per rupee		5,768	5,800	1,900	2,317
				Exchange		3,811	3,800	1,400	1,760
						9,579	9,600	3,300	4,077
22,913	15,300	16,300	15,983	Net receipts and outlay in India		657,631	669,500	700,900	611,458
22,835	15,200	16,200	15,923	TOTAL—					
78	100	100	60	Carried over { Departmental } vii {		652,011	663,700	694,900	601,075
				{ Civil }		5,620	5,800	6,000	10,383

"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.				Funds, Departmental Heads, and Agency.	For details, see page	EXPENDITURE.			
Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.			Actuals, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Actuals, 1896-96.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
22,835	15,200	16,200	15,928	Brought forward { Departmental .	...	652,011	663,700	694,900	601,075
78	100	100	60	{ Civil .	...	5,620	5,800	6,000	10,383
				ADD—					
				Receipts and outlay in England—					
24,724	25,200	26,100	26,224	At 2 shillings per rupee . . .	ix {	91,371	91,000	85,600	86,375
18,784	18,800	17,200	17,330	Exchange on above . . .		60,381	60,100	63,800	65,625
				TOTAL—					
66,343	59,200	59,500	59,477	Departmental	...	803,763	814,800	844,300	753,075
78	100	100	60	Civil	...	5,620	5,800	6,000	10,383
				TOTAL IMPERIAL	...	809,383	820,600	850,300	763,458
66,421	59,300	59,600	59,537						
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental	ix {	773,913	830,600	934,900	752,352
				Civil		111,789	86,800	89,900	102,314
						885,702	917,400	1,024,800	854,566
				REPAIRS—					
				Departmental	ix {	671,324	683,200	678,100	663,298
				Civil		38,617	36,100	29,400	43,641
						709,941	719,300	707,500	706,939
				ESTABLISHMENT—					
				Departmental	ix {	469,604	484,300	497,500	494,936
				Civil		11,966	11,300	11,300	10,704
						481,570	495,600	508,800	505,640
				TOOLS AND PLANT—					
				Departmental	ix {	29,934	36,300	29,100	24,428
				Civil		216	500	300	289
						30,150	36,800	29,400	24,717
				SUSPENSE—					
				Departmental	xi {	14,612	3,600	6,100	—34,716
				Civil		...	...	...	...
						14,612	3,600	6,100	—34,716
				MISCELLANEOUS—					
				Departmental	xi {	9,806	33,200	29,400	6,013
				Civil		9,806	33,200	29,400	6,013
				Carried over { Departmental .	xi {	1,959,387	2,038,000	2,145,700	1,900,298
				{ Civil		172,394	167,900	160,300	162,861

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

REVENUE.				Funds, Departmental Heads, and Agency.	For details, see page	EXPENDITURE.			
Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.			Actuals, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Actuals, 1896-96.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				Brought forward { Departmental .		1,959,388	2,038,000	2,145,700	1,900,298
				{ Civil		172,394	167,900	160,300	162,861
				RESERVE—					
				Departmental		...	...	...	...
				TOTAL—					
176,216	152,100	162,500	163,332	Departmental		1,959,387	2,038,000	2,145,700	1,900,298
128,825	122,300	120,500	116,556	Civil		172,394	167,900	160,300	162,861
305,041	274,400	283,000	279,888	TOTAL PROVINCIAL		2,131,781	2,205,900	2,306,000	2,063,159
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—					
				Departmental	ix {	207,881	237,400	225,800	235,372
				Civil		297,427	347,700	304,400	321,038
						505,308	585,100	530,200	556,410
				REPAIRS—					
				Departmental	ix {	243,568	260,700	274,000	266,196
				Civil		636,463	691,600	655,800	666,535
						885,030	952,300	929,800	932,731
				ESTABLISHMENT—					
				Departmental	ix {	83,662	86,700	84,600	87,090
				Civil		169,987	166,100	170,300	163,328
						253,649	252,800	254,900	250,418
				TOOLS AND PLANT—					
				Departmental	ix {	5,266	5,200	5,700	7,268
				Civil		9,003	8,500	8,100	7,547
						14,269	13,700	13,800	14,815
				SUSPENSE—					
				Departmental	xi {	259	...	...	—167
				Civil		...	...	...	...
						259	...	...	—167
				MISCELLANEOUS—					
				Departmental	xi {	...	...	...	...
				Civil		26,609	28,800	22,200	23,750
						26,609	28,800	22,200	23,750
				TOTAL—					
3,925	2,700	3,000	2,549	Departmental	xi {	545,636	590,000	590,100	595,759
288,746	278,200	291,000	292,972	Civil		1,139,489	1,242,700	1,160,800	1,182,198
292,671	280,900	294,000	295,521	TOTAL INCORPORATED LOCAL		1,685,125	1,832,700	1,750,900	1,777,957

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

REVENUE.				Funds, Departmental Heads, and Agency.	For details, see page	EXPENDITURE.			
Actuals, 1895-96.	Budget Estimate, 1896-97.	Revised Estimate, 1896-97.	Actuals, 1896-97.			Actuals, 1896-97.	Revised Estimate, 1896-97.	Budget Estimate, 1896-97.	Actuals, 1895-96.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				* EXCLUDED LOCAL.					
				ORIGINAL WORKS	xiii	89,688	73,154	103,200	73,835
				REPAIRS		44,394	4,627	49,616	45,171
				ESTABLISHMENT		8,890	5,395	10,047	9,221
				TOOLS AND PLANT		615	328	658	275
				SUSPENSE		3,534	...	...	73
				TOTAL EXCLUDED LOCAL		147,121	83,504	163,521	128,575
				* CONTRIBUTIONS.					
				ORIGINAL WORKS	xv	46,697	64,085	16,159	108,850
				REPAIRS		15,356	17,174	4,310	12,954
				ESTABLISHMENT		2,988	2,442	1,777	5,107
				TOOLS AND PLANT		249	195	148	396
				SUSPENSE		—20	...	...	20
				TOTAL CONTRIBUTIONS		65,270	83,896	22,394	127,327
				* LOCAL LOANS.					
				ORIGINAL WORKS	xv	30,548	23,402	...	31,479
				REPAIRS		...	...	...	...
				ESTABLISHMENT		—338	...	...	1,416
				TOOLS AND PLANT		—169	...	...	145
				TOTAL	...	30,041	23,402	...	33,040
				ABSTRACT OF FOREGOING.					
				DEPARTMENTAL—					
66,343	59,200	59,500	59,477	Imperial	...	803,763	814,800	844,300	753,075
176,216	152,100	162,500	163,332	Provincial	...	1,959,387	2,038,000	2,145,700	1,900,298
3,925	2,700	3,000	2,549	Incorporated Local	...	545,636	590,000	590,100	595,759
...	...	...	...	Excluded Local	...	147,121	83,504	163,521	128,575
...	...	...	...	Contributions	...	65,270	83,896	22,394	127,327
...	...	...	...	Local Loans	...	30,041	23,402	...	33,040
246,484	214,000	225,000	245,358	TOTAL DEPARTMENTAL	...	3,551,218	3,633,602	3,766,015	3,538,074
				CIVIL—					
78	100	100	60	Imperial	...	5,620	5,800	6,000	10,383
128,825	122,300	120,500	116,556	Provincial	...	172,394	167,900	160,300	162,861
288,746	278,200	291,000	292,972	Incorporated Local	...	1,139,489	1,242,700	1,160,800	1,182,198
417,649	400,600	411,600	409,588	TOTAL CIVIL	...	1,317,503	1,416,400	1,327,100	1,355,442
664,133	614,600	636,600	634,946	GRAND TOTAL	...	4,868,721	5,049,302	5,093,115	4,893,516

* Departmental.

CALCUTTA ;
Dated 16th April 1898.

A. B. BECHER,
Accountant General, P. W. Dept.

DETAILED ACCOUNT OF REVENUE DURING 1896-97.

	Eng-land.	INDIA.							Assam.	BURMA.		Ben-gal.	North-Western Pro-vinces.	Punjab.	TOTAL.
		Director General of Military Works.	Raj-putana.	Central India.	Coorg.	Hydera-bad.	Balu-chistan.	TOTAL.		Upper Burma.	Lower Burma.				
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.															
DEPARTMENTAL.															
Rents of buildings	...	123	1,230	1,025	108	...	2,361	4,847	...	4,611	...	11	...	4,731	14,200
Sales of buildings	...	...	...	...	...	...	490	490	...	153	...	...	...	...	643
" barrack furniture	...	6	...	...	...	...	...	6	...	...	...	...	...	...	6
" tools and plant.	...	4	6	19	17	...	...	46	...	246	...	1	...	...	293
" produce	...	20	81	5	...	...	...	106	...	...	...	...	4	...	110
" old materials	...	1	...	7	6	2	...	16	...	40	...	...	...	...	56
Value of materials from old buildings	...	...	...	...	...	...	1	1	...	...	...	...	...	...	1
Tolls on roads	...	...	...	...	...	...	...	...	...	289	...	...	...	...	289
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	9	...	...	...	...	9
Fines, refunds, and miscellaneous	...	134	6	36	27	...	2	205	...	111	...	...	...	...	316
TOTAL	...	288	1,323	1,092	158	2	2,854	5,717	...	5,459	...	12	4	4,731	15,923
Add—England £	26,224	...	...	...	...	...	...	...	...	...	...	...	...	...	26,224
" Exchange Rx.	17,330	...	...	...	...	...	...	...	...	...	...	...	...	...	17,330
TOTAL	43,554	288	1,323	1,092	158	2	2,854	5,717	...	5,459	...	12	4	4,731	59,477
TOTAL DEPARTMENTAL															
<i>Officers of other De-partments.</i>															
Sale proceeds of grass of Cemeteries, and Fees on masonry graves.	...	...	...	...	...	36	2	38	...	22	...	...	...	...	60
TOTAL	...	...	...	...	...	36	2	38	...	22	...	...	...	...	60
TOTAL IMPERIAL CAR-RIED OVER.	43,554	288	1,323	1,092	158	38	2,856	5,755	...	5,481	...	12	4	4,731	59,537

DETAILED ACCOUNT OF REVENUE

	INDIA.							
	England.	Director General of Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Baluchistan.	TOTAL INDIA.
Total Imperial brought over	Rx. 43,554	Rx. 288	Rx. 1,323	Rx. 1,092	Rx. 158	Rx. 38	Rx. 2,856	Rx. 5,755
PROVINCIAL.								
DEPARTMENT.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
" tools and plant	...	...	...	...	...	...	...	...
" produce	...	...	...	...	...	...	...	...
" old materials	...	...	...	...	...	...	...	...
Value of materials received from old buildings	...	...	...	...	...	...	...	...
Rents from Strand bank Maidan, etc.	...	...	...	...	...	...	...	...
Receipts from self-supporting Workshops	...	...	...	...	...	...	...	...
" Roorkee College	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Ferry receipts	...	...	...	...	...	...	...	...
Unclaimed deposits	...	...	...	...	...	...	...	...
Collections under Highway Act	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...
Recoveries and advances made in England	...	...	...	...	...	...	...	...
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	...	...	...	...	1	...	...	1
Arboriculture	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	1	...	...	1
OFFICERS OF OTHER DEPARTMENTS.								
Rents of buildings	...	...	...	...	...	...	...	...
Sales of buildings	...	...	...	...	...	...	...	...
" old materials	...	...	...	...	...	...	...	...
" produce	...	...	...	...	...	...	...	...
Tolls on roads	...	...	...	...	...	...	...	...
Canal and ferry receipts	...	...	...	...	2,503	...	...	2,503
Arboriculture	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...
Contributions	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	...	...	18	...	...	...	...	18
TOTAL	...	...	18	...	2,503	...	...	2,521
TOTAL LOCAL	...	...	18	...	2,504	...	...	2,522
GRAND TOTAL	43,554	288	1,341	1,092	2,662	38	2,856	8,277

DURING 1896-97—concluded.

Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Upper.	Lower.							
Rx.	Rx. 5,481	Rx. ...	Rx. ...	Rx. 12	Rx. 4	Rx. 4,731	Rx. ...	Rx. ...	Rx. 59,537
...	...	...	...	...	...	...	...	...	...
1,924	...	6,444	1,740	7,070	3,813	1,882	6,573	9,641	38,587
205	...	2,792	33	241	309	662	1,165	224	5,631
56	...	141	106	179	39	392	5,186	247	6,346
104	...	63	15	317	1,367	2,596	186	1,576	6,098
15	...	30	79	314	254	115	415	1,011	2,233
...	...	141	783	65	1	163	103	5	1,261
...	...	...	...	4,595	...	...	...	...	4,595
...	...	...	...	...	4,279	...	312	...	4,591
...	...	...	...	...	...	...	...	59,688	59,688
1,868	...	...	2,081	...	2,301	...	...	...	6,250
15	...	2	...	16	44	...	176	8	259
...	...	...	...	...	...	...	...	1,754	1,754
207	...	158	263	14,340	467	918	5,138	4,544	26,035
...	...	4	...	...	...	...	...	...	4
4,394	...	9,649	5,100	27,137	12,874	6,226	19,254	78,698	163,332
...	...	...	...	...	...	2,713	...	...	2,713
...	...	...	...	...	...	5,680	...	...	5,680
...	...	...	...	...	2,318	...	...	...	2,318
...	...	...	...	...	...	142	...	...	142
81	...	...	...	...	...	8,530	...	...	8,611
1	...	...	3,466	24,397	46,554	20,226	...	...	94,644
67	...	99	...	210	431	259	312	198	1,576
...	...	...	...	...	...	...	11	...	11
2	...	1	...	...	27	778	...	53	861
151	...	100	3,466	24,607	49,330	38,328	323	251	116,556
4,545	...	9,749	8,566	51,744	62,204	44,554	19,577	78,949	279,888
...	...	...	82	...	218	...	...	...	300
...	...	...	1	...	39	...	...	...	40
11	...	...	1	...	65	...	759	...	836
...	...	...	21	...	21	204	...	...	246
...	...	...	2	...	3	...	...	...	5
...	...	...	6	...	6	...	...	...	6
...	...	...	...	...	427	12	13	...	459
...	...	...	...	...	657	...	...	...	657
11	...	...	113	...	1,436	216	772	...	2,549
6	...	...	...	367	...	945	...	389	1,707
34	...	...	...	176	...	25	52	30	283
...	...	...	...	51	...	325	570	...	980
...	...	...	...	...	...	...	...	35,068	35,068
5,874	5,967	8,996	10,991	46,178	...	14,720	99,286	16,300	210,815
588	...	...	...	...	4,538	10,542	...	1,264	16,932
...	...	...	...	...	757	...	...	...	757
306	...	40	...	7,940	...	...	4,834	8,530	21,650
924	56	169	...	583	289	24	2,419	298	4,780
7,732	6,023	9,205	10,991	55,295	5,584	26,581	107,161	61,879	292,972
7,743	6,023	9,205	11,104	55,295	7,020	26,797	107,933	61,879	295,521
12,288	11,504	18,954	19,670	107,051	69,228	76,082	127,510	140,828	634,946

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.									
		Director-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Boreings at Sukkur and Kundra.	Khoras.	Hyderabad.	Port-Blair.	Baluchistan.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.											
DEPARTMENTAL.											
<i>Civil Buildings—</i>											
New works	...	8,338	4,129	2,318	2,854	...	...	...	1,812	3,355	8,276
Repairs	...	5,776	2,654	1,634	877	...	...	...	924	1,766	3,645
<i>Communications—</i>											
New works	...	...	2,469	1,237	4,490	...	...	...	...	...	8,300
Repairs	...	175	4,268	13,010	7,859	...	...	...	...	...	4,880
<i>Miscellaneous Public Improvements—</i>											
New works	...	3,662	...	...	902	...	868	...	...	...	1,010
Repairs	...	...	...	...	238	...	...	...	...	...	181
TOTAL WORKS AND REPAIRS	...	17,951	13,520	18,199	17,220	...	868	...	2,736	5,111	26,292
Establishment	...	3,171	6,271	10,757	4,235	...	90	...	628	956	6,255
Tools and plant	...	207	274	718	1,063	...	...	...	41	...	382
Suspense	...	3,780	...	308	276	...	...	...	13	—8	...
TOTAL	...	25,109	20,065	29,982	22,794	...	958	...	3,418	6,059	32,929
<i>Deduct—Outlay in England & Exchange.</i>											
	...	4	...	346	405	...	...	...	...	863	...
	...	3	...	228	268	...	...	...	...	570	...
NET INDIA	...	25,102	20,065	29,408	22,121	...	958	...	3,418	4,626	32,929
<i>Add—</i>											
England £	91,371	...	...	...	...	...	...	...	...	...	...
Exchange Rx.	60,381	...	...	...	...	...	...	...	...	...	...
TOTAL	151,752	25,102	20,065	29,408	22,121	...	958	...	3,418	4,626	32,929
CIVIL.											
<i>Civil Buildings—</i>											
New works	...	...	...	...	...	...	...	897	...	...	1,843
Repairs	...	...	...	...	...	503	...	...	...	...	501
<i>Communications—</i>											
New works	...	...	...	...	...	...	...	...	...	...	120
Repairs	...	...	...	...	...	...	...	...	...	...	640
<i>Miscellaneous Public Improvements—</i>											
New works	...	...	...	...	...	...	...	...	...	...	35
Repairs	...	...	...	...	...	...	...	...	...	...	133
TOTAL WORKS AND REPAIRS	...	...	...	...	...	503	...	897	...	...	3,272
Establishment	...	...	...	...	...	...	...	...	...	...	424
Tools and Plant	...	...	...	...	...	...	...	...	...	...	407
Miscellaneous	...	...	...	...	...	...	...	...	...	...	117
TOTAL CIVIL	...	...	...	...	...	503	...	897	...	...	4,220
TOTAL IMPERIAL CARRIED OVER	151,752	25,102	20,065	29,408	22,121	503	958	897	3,418	4,626	37,149

DURING 1896-97.

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.
31,082	420	92,061	...	1,899	47,521	9,698	46,311	2,555	9,445	240,992
17,266	282	21,130	...	755	11,602	4,912	10,285	1,273	6,429	73,934
16,496	...	57,485	...	14,990	...	...	6,262	...	352	95,585
30,192	...	55,661	...	8,061	...	...	1,581	...	116	95,611
6,442	17	3,480	...	...	...	...	862	...	318	11,119
419	...	1,233	...	...	...	...	137	...	380	2,169
101,897	719	231,050	...	25,705	59,123	14,610	65,438	3,828	17,040	519,410
32,363	161	61,791	...	5,896	11,664	3,175	9,449	784	3,612	128,895
2,685	10	3,539	...	385	748	207	570	51	235	8,430
4,369	...	472	...	...	—213	...	227	...	...	4,855
141,314	890	296,852	...	31,986	71,322	17,992	75,684	4,663	20,887	661,590
1,618	23	439	...	218	2,379	18	1,069	...	4	5,768
1,069	16	290	...	144	1,572	11	706	...	3	3,811
138,627	851	296,123	...	31,624	67,371	17,963	73,909	4,663	20,880	652,011
...	...	...	...	...	...	...	...	...	...	91,371
...	...	...	...	...	...	...	...	...	...	60,381
138,627	851	296,123	...	31,624	67,371	17,963	73,909	4,663	20,880	803,763
2,740	...	...	...	...	...	...	...	...	...	2,740
1,004	...	...	...	...	...	...	...	...	...	1,004
120	...	...	...	...	...	...	...	...	...	120
640	...	...	...	...	...	...	...	...	...	640
35	...	...	...	...	...	...	...	...	...	35
133	...	...	...	...	...	...	...	...	...	133
4,672	...	...	...	...	...	...	...	...	...	4,672
424	...	...	...	...	...	...	...	...	...	424
407	...	...	...	...	...	...	...	...	...	407
117	...	...	...	...	...	...	...	...	...	117
5,620	...	...	...	...	...	...	...	...	...	5,620
144,247	851	296,123	...	31,624	67,371	17,963	73,909	4,663	20,880	809,383

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Boreings at Sukkur and Kundra.	Khorasan.	Hyderabad.	Port Blair.	Baluchistan.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Imperial brought over	151,752	25,102	20,065	29,408	22,121	503	958	897	3,418	4,626	37,149
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	...	...	...	...	...	...	...	...	...	...	...
TOTAL CARRIED OVER	151,752	25,102	20,065	29,408	22,121	503	958	897	3,418	4,626	37,149

DURING 1896-97—continued.

TOTAL INDIA.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Cudh.	Punjab.	Madras.	Bombay.	TOTAL.
		Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
144,247	851	296,123	...	31,624	67,371	17,963	73,909	4,663	20,880	809,333
...	20,826	...	106,582	12,466	155,061	58,330	16,872	122,822	90,766	583,725
...	8,670	...	19,556	9,397	31,571	29,037	22,527	32,604	38,924	192,286
...	23,252	...	13,666	48,477	17,204	9,186	14,124	6,285	11,817	144,011
...	33,058	...	61,161	47,031	58,591	80,268	91,061	11,474	78,627	461,271
...	648	...	1,470	2,521	2,711	10,725	20,965	5,512	1,625	46,177
...	48	...	1,044	827	5,534	1,281	4,282	1,682	3,069	17,767
...	86,502	...	203,479	120,719	270,672	188,827	169,831	180,379	224,828	1,445,237
...	39,179	...	44,916	37,993	74,015	73,809	65,704	49,825	84,163	469,604
...	2,107	...	1,972	2,568	2,037	461	3,128	12,824	4,837	29,934
...	202	...	8,125	2,335	5,734	—6,720	2,691	—596	2,841	14,612
...	127,990	...	258,492	163,615	352,458	256,377	241,354	242,432	316,669	1,959,387
...	...	...	...	226	3,205	684	...	10,603	...	14,718
...	...	...	...	...	2,253	4,598	...	1,164	...	8,015
...	...	...	...	979	1,711	75	...	3,956	...	6,721
...	...	...	...	...	7,005	3,363	...	5,022	...	15,390
...	...	...	20,230	4,028	7,007	3,643	...	55,442	...	90,350
...	...	...	...	...	4,253	7,465	...	3,494	...	15,212
...	...	...	20,230	5,233	25,434	19,828	...	79,681	...	150,406
...	36	...	...	...	4,901	4,203	2,826	...	...	11,966
...	...	...	...	...	102	114	...	...	...	216
...	2	...	...	...	...	6,099	2,865	...	840	9,806
...	38	...	20,230	5,233	30,437	30,244	5,691	79,681	840	172,394
...	128,028	...	278,722	168,848	382,895	286,621	247,045	322,113	317,509	2,131,781
144,247	128,879	296,123	278,722	200,472	450,266	304,584	320,954	326,776	338,389	2,941,164

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Boreings at Sukkur and Kundra.	Khorasan.	Hyderabad.	Port Blair.	Baluchistan.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total Provincial brought forward	151,752	25,102	20,065	29,408	22,121	503	958	897	3,418	4,626	37,149
INCORPORATED LOCAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	35	...	...	...	...	...	...	...	...
Communications—											
New Works	...	...	1,045	...	770	...	...	...	...	...	...
Repairs	...	...	1,187	...	832	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	...	...	6	...	...	...	...	...	...
Repairs	...	...	...	...	49	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	2,267	...	1,657	...	...	...	...	...	...
Establishment	...	...	226	...	381	...	...	...	...	...	...
Tools and Plant	...	...	34	...	25	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	2,527	...	2,063	...	...	...	...	...	...
Civil.											
Civil Buildings—											
New Works	...	...	110	535	...	...	...	...	...	...	...
Repairs	...	...	74	205	...	...	...	...	...	...	...
Communications—											
New Works	...	...	...	2	...	...	...	...	...	...	...
Repairs	...	...	205	120	...	...	...	...	...	...	...
Miscellaneous Public Improvements—											
New Works	...	...	...	25	...	...	...	...	...	...	...
Repairs	...	...	150	27	17	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	539	914	17	...	...	...	...	...	...
Establishment	...	...	...	14	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	539	928	17	...	...	...	...	...	...
TOTAL INCORPORATED LOCAL	...	...	3,066	923	2,080	...	...	...	...	...	...
TOTAL CARRIED OVER	151,752	25,102	23,131	30,336	24,201	503	958	897	3,418	4,626	37,149

DURING 1896-97—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.
144,247	128,879	296,123	278,722	200,472	450,266	304,584	320,954	326,776	338,389	2,941,164
...	...	...	5,330	448	...	7,258	5,545	...	7,171	25,752
35	...	...	521	251	...	5,890	6,912	...	618	14,227
1,815	8,983	690	18,599	29,999	...	29,202	12,993	183	48,785	151,249
2,019	5,073	76	12,274	30,850	...	76,281	29,490	3,058	61,511	220,632
6	191	1,532	6,966	4,867	...	431	5,897	2	10,988	30,880
49	...	20	3,191	1,719	...	1,517	6,381	48	784	13,709
3,924	14,247	2,318	46,881	68,134	...	120,579	67,218	3,291	129,857	456,449
607	...	620	10,406	6,043	...	40,000	10,554	691	14,741	83,662
59	...	36	679	318	...	1,100	618	72	2,384	5,266
...	...	...	...	...	...	...	...	...	259	259
4,590	14,247	2,974	57,966	74,495	...	161,679	78,390	4,054	147,241	545,636
645	115	147	132	...	33,447	1,629	...	13,162	6,312	55,589
279	54	70	109	...	17,985	5,639	...	11,028	7,835	42,999
2	1,223	9,361	6,789	51	93,308	4,461	...	51,954	17,577	184,726
325	9,902	4,345	2,630	...	194,923	31,396	...	262,578	53,048	559,147
25	371	9,255	2,623	...	10,455	582	...	8,314	25,487	57,112
194	418	971	500	...	5,258	182	...	15,120	11,674	34,317
1,470	12,083	24,149	12,783	51	355,376	43,889	...	362,156	121,933	933,890
14	4,066	1,330	1,172	...	72,472	9,515	1,079	62,232	18,107	169,987
...	110	357	31	...	2,954	591	...	3,805	1,155	9,003
...	110	220	2,785	...	112	920	11,879	8,002	2,581	26,609
1,484	16,369	26,056	16,771	51	430,914	54,915	12,958	436,195	143,776	1,139,489
6,074	30,616	29,030	74,737	74,546	430,914	216,594	91,348	440,249	291,017	1,635,125
150,321	159,495	325,153	353,459	275,018	891,180	521,178	412,302	767,025	629,406	4,626,289

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.									
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Boreings at Sukkur and Kundra.	Turkish Arabia.	Hyderabad.	Port Blair.	Baluchistan.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over	151,752	25,102	23,131	30,336	24,201	503	958	897	3,418	4,626	37,149
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	151,752	25,102	23,131	30,336	24,201	503	958	897	3,418	4,626	37,149

* The outlay by Civil Officers

DURING 1896-97—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.
150,321	159,495	325,153	353,459	275,018	881,180	521,178	412,302	767,025	629,406	4,626,289
...	...	...	...	...	...	...	3,245	1,842	4,093	9,180
...	...	...	...	...	...	...	3,130	499	327	3,956
...	...	...	...	...	...	...	6,375	2,341	4,420	13,136
...	...	...	...	...	...	...	124	...	2,066	2,190
...	...	...	...	...	...	...	989	...	1,015	1,974
...	...	...	...	...	...	...	1,083	...	3,081	4,164
...	...	...	...	...	...	...	23,591	6,307	48,420	78,318
...	...	...	...	...	...	...	36,346	517	1,601	38,464
...	...	...	...	...	...	...	59,937	6,824	50,021	116,782
...	...	...	...	...	...	...	67,395	9,165	57,522	134,082
...	...	...	...	...	...	...	3,605	1,964	3,321	8,890
...	...	...	...	...	...	...	292	126	197	615
...	...	...	...	...	...	...	...	...	3,534	3,534
...	...	...	...	...	...	...	71,292	11,255	64,574	147,121
150,321	159,495	325,153	353,459	275,018	881,180	521,178	483,594	778,280	693,980	4,773,410

on this source is not known.

DETAILED ACCOUNT OF EXPENDITURE

	England.	INDIA.								
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Knadra.	Turkish Arabia.	Hyderabad.	Port Blair.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Total brought over	151,752	25,102	23,131	30,336	24,201	503	958	897	3,418	4,626
CONTRIBUTIONS.										
DEPARTMENTAL.*										
Civil Buildings—										
New Works	...	2,003	178	675	25	...	...	...	...	...
Repairs	...	19	...	905	...	...	...	...	...	...
	...	2,022	178	1,580	25	...	...	...	...	...
Communications—										
New Works	...	8	451	1,944	116	...	...	...	...	...
Repairs	...	3,339	601	906	...	...	...	...	...	...
	...	3,347	1,052	2,850	116	...	...	...	...	...
Miscellaneous Public Improvements—										
New Works	...	73	1,572	...	51	...	...	...	...	...
Repairs	...	...	255	...	...	...	...	...	...	...
	...	73	1,827	...	51	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	5,442	3,057	4,430	192	...	...	...	...	...
Establishment	...	71	274	765	34	...	...	...	...	...
Tools and plant	...	5	30	66	2	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...	...
TOTAL CONTRIBUTIONS	...	5,518	3,361	5,261	228	...	...	...	...	...
LOCAL LOANS.										
Miscellaneous Public Improvements—										
Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL LOANS	...	...	...	...	...	...	...	...	...	...
GRAND TOTAL	151,752	30,620	26,492	35,597	24,429	503	958	897	3,418	4,626

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

CALCUTTA ;
Dated 16th April 1898.

DURING 1896-97—concluded.

Baluchistan.	TOTAL INDIA.	Central Provinces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
37,149	150,321	159,495	325,153	353,459	275,018	881,180	521,178	483,594	778,280	693,980	4,773,410
...	2,881	3,333	940	433	138	486	3,953	899	625	15,136	28,824
...	924	25	...	15	...	1,083	433	...	...	485	2,965
...	3,805	3,358	940	448	138	1,569	4,386	899	625	15,621	31,789
...	2,519	623	...	24	40	30	1,592	769	120	11	5,728
...	4,846	42	100	348	2,410	283	1,785	112	...	8	9,984
...	7,865	665	100	372	2,450	313	3,377	881	120	19	15,662
...	1,696	4,465	...	1,306	689	275	770	2,804	109	31	12,145
...	255	...	350	290	934	...	140	475	...	13	2,457
...	1,951	4,465	350	1,596	1,623	275	910	3,279	109	44	14,602
...	13,121	8,488	1,390	2,416	4,211	2,157	8,673	5,059	854	15,684	62,053
...	1,144	293	4	443	557	98	67	165	137	80	2,988
...	103	44	...	29	36	9	...	14	9	5	249
...	...	...	...	...	...	...	...	...	...	-20	-20
...	14,368	8,825	1,394	2,888	4,804	(a) 2,264	8,740	5,238	1,000	15,749	65,270
...	...	21,426	...	...	...	...	...	9,122	...	...	30,548
...	...	21,426	...	...	...	...	...	9,122	...	...	30,548
...	...	-1,130	...	...	...	...	...	792	...	...	-338
...	...	-169	...	...	...	...	...	...	...	...	-169
...	...	20,127	...	...	...	...	...	9,914	...	...	30,041
37,149	164,689	188,447	326,547	356,347	279,822	883,444	529,918	498,746	779,280	709,729	4,868,721

(a) Includes the following contributory outlay on excluded Local Fund (Darjeeling Improvement Fund) Works:—

Communications—New Works	13
Repairs	283
Establishment	70
Tools and Plant	5
	370

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

Abstract by Funds and Provinces of the Expenditure on Famine Relief Works in India during 1896-97 compared with the Revised Estimate for the year.

REVENUE.				Funds and Provinces.	For details see page.	EXPENDITURE.			
1896-97.			1896-97.			Accounts, 1895-96.			
Accounts, 1895-96.	Budget Estimate.	Revised Estimate.	Accounts.				Accounts.	Revised Estimate.	Budget Estimate.
Rx.	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.
IMPERIAL.									
				Central Provinces .	167,950	85,000	...	...	
				Burma	53,628	55,000	...	...	
				North-Western Prov- inces and Oudh .	779,960	830,000	...	...	
				Punjab	24,300	...	...	...	
				Bombay	300,153	189,900	...	...	
					1,325,991	1,159,900	...	...	
				Add—England . .	318	...	...	...	
				Exchange .	210	...	...	...	
				TOTAL IMPERIAL .	1,326,519	1,159,900	...	...	
				PROVINCIAL.					
				Bengal	31,978	100,000	...	...	
				Punjab	30,506	20,600	...	...	
				Madras	33,131	20,000	...	...	
				TOTAL PROVINCIAL .	95,615	140,600	...	...	
				INCORPORATED LOCAL.					
				Punjab	27,249	32,300	...	...	
				GRAND TOTAL .	1,449,383	1,332,800	...	...	

Detailed Account of Expenditure on Famine Relief Works during 1896-97.

	Central Prov.	Burma.	Bengal.	N.-W. P.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.								
CIVIL WORKS.								
Communications—								
Works	120,842	918	...	529,507	...	...	203,427	854,694
Repairs	20,727	...	...	5,324	...	...	61,439	87,490
Miscellaneous Public Improve-								
ments—								
Works	440	...	...	180,294	...	...	...	180,734
Establishment	5,591	...	...	7,219	...	...	4,956	17,766
Tools and Plant	20,350	...	...	53,454	...	...	24,412	98,216
Suspense	...	...	...	2,825	...	...	409	3,234
Irrigation Works—								
Works	...	559	...	1,126	22,631	...	3,561	27,876
Repairs	...	...	...	...	...	...	17	17
Establishment	...	...	...	...	30	...	230	530
Tools and Plant	...	...	...	211	1,369	...	1,274	2,854
Suspense	...	...	...	...	...	...	...	...
Construction of Railways—								
Meiktila-Myingyan Railway .	...	52,152	...	...	...	...	...	52,152
Tapti Valley Railway . . .	...	...	...	...	...	...	810	810
Barsi-Pandharpur Railway .	...	...	...	...	...	...	146	146
TOTAL IMPERIAL .	167,950	53,628	...	779,960	24,300	...	300,681	1,326,519
PROVINCIAL.								
CIVIL WORKS.								
Communications—								
Works	...	...	12,162	...	5,928	436	...	18,526
Repairs	...	...	...	...	4,476	24,306	...	28,782
Miscellaneous Public Improve-								
ments—								
Works	...	...	8,973	...	516	...	...	9,489
Establishment	...	...	2,784	...	67	2,238	...	5,089
Tools and Plant	...	...	3,274	...	1,560	4,598	...	9,432
Suspense	...	...	1,636	...	...	...	...	1,636
Irrigation—								
Works	...	...	2,573	...	13,975	1,028	...	17,576
Repairs	...	...	187	...	...	525	...	712
Establishment	...	...	151	...	1,573	...	...	1,724
Tools and Plant	...	...	198	...	2,313	...	...	2,511
Suspense	...	...	40	...	98	...	...	138
TOTAL PROVINCIAL .	...	...	31,978	...	30,506	33,131	...	95,615
INCORPORATED LOCAL.								
CIVIL WORKS.								
Communications—								
Works	...	...	...	...	4,308	...	...	4,308
Repairs	...	...	...	...	8,715	...	...	8,715
Miscellaneous Public Improve-								
ments—								
Works	...	...	...	...	4,190	...	...	4,190
Repairs	...	...	...	...	8,947	...	...	8,947
Establishment	...	...	...	...	424	...	...	424
Tools and Plant	...	...	...	...	665	...	...	665
TOTAL INCORPORATED LOCAL .	...	...	...	...	27,249	...	...	27,249
GRAND TOTAL .	167,950	53,628	31,978	779,960	82,055	33,131	300,681	1,449,383

Accompaniment to Accountant General, P. W. Dept., No. 304 G., dated 16th April 1898.

APPENDIX.

Detailed account of expenditure of the Public Works Department from Excluded Local Funds during 1896-97 :—

	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
CIVIL BUILDINGS.					
<i>New Works.</i>	Rx.	Rx.	Rx.	Rx.	Rx.
Political Agency	...	...	...	235	235
Land Revenue	...	...	...	17	17
Educational	...	1,481	...	1,909	3,390
Law and Justice	...	...	...	...	...
Police	...	370	...	123	493
Medical	...	1,394	...	1,808	3,202
Light-houses	...	...	456	...	456
Miscellaneous	...	...	1,386	1	1,387
<i>Deduct—Contributions</i>	...	3,245	1,842	4,093	9,180
TOTAL	...	3,245	1,842	4,093	9,180
<i>Repairs.</i>					
Customs	...	...	...	9	9
Land Revenue	...	120	...	...	120
Excise	...	13	...	...	13
Educational	...	808	197	...	1,005
Law and Justice	...	29	...	...	29
Light-houses	...	...	—1	...	—1
Ecclesiastical	...	1	...	...	1
Police	...	549	...	18	567
Medical	...	1,519	...	259	1,778
Miscellaneous	...	91	303	41	435
<i>Deduct—Contributions</i>	...	3,130	499	327	3,956
TOTAL	...	3,130	499	327	3,956
COMMUNICATIONS.					
<i>Works.</i>					
Metalled Roads—					
Bridged and drained throughout	...	...	...	1,739	1,739
Partially bridged and drained	...	2	...	252	254
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	...	...
Partially bridged and drained	...	...	...	74	74
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	18	106	...	1	125
Arboriculture	...	16	...	...	16
Miscellaneous	...	...	...	...	...
<i>Deduct—Contributions</i>	18	124	...	2,066	2,208
TOTAL	...	124	...	2,066	2,190
Carried over	...	6,499	2,341	6,486	15,326

APPENDIX.

	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	...	6,499	2,341	6,486	15,326
<i>Repairs.</i>					
Metalled Roads—					
Bridged and drained throughout	...	...	...	701	701
Partially bridged and drained	...	11	...	175	186
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	103	103
Partially bridged and drained	...	72	...	36	108
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	283	297	...	...	580
Miscellaneous	...	...	...	...	...
Arboriculture	...	579	...	...	579
	283	959	...	1,015	2,257
Deduct—Contributions	283	...	...	...	283
TOTAL	...	959	...	1,015	1,974
MISCELLANEOUS PUBLIC IMPROVEMENTS.					
<i>New Works.</i>					
Improvements to towns	...	4,234	...	...	4,234
Markets	...	1,553	...	1	1,554
Paving and streets	...	5,854	...	...	5,854
Water-supply	...	5,796	1	45,344	51,141
Sewerage and drainage	...	3,945	60	1,630	5,635
Harbours	...	...	4,610	...	4,610
Light-houses	...	...	...	21	21
Conservancy	...	678	...	...	678
Lighting	...	114	52	...	166
Miscellaneous	...	1,417	1,584	1,424	4,425
TOTAL	...	23,591	6,307	48,420	78,318
<i>Repairs.</i>					
Improvements to towns	...	2,689	...	...	2,689
Markets	...	406	...	...	406
Paving and streets	...	24,010	...	...	24,010
Water-supply	...	4,499	1	243	4,743
Sewage and drainage	...	3,577	...	25	3,602
Harbours	...	...	18	1,169	1,187
Light-houses	...	...	...	164	164
Conservancy	...	663	...	...	663
Lighting	...	12	107	...	119
Miscellaneous	...	490	391	...	881
TOTAL	...	36,346	517	1,601	38,464
Total Works and Repairs	...	67,395	9,165	57,522	134,082
Establishment	...	3,605	1,964	3,321	8,890
Tools and Plant	...	292	126	197	615
Suspense	...	...	...	3,534	3,534
TOTAL	...	71,292	11,255	64,574	147,121

APPENDIX.

Detailed account of expenditure from Contributions and Local Loans on works carried out through the agency of the Public Works Department during 1896-97:—

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Provinces.	BURMA.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.													
<i>New Works.</i>													
Land Revenue	...	...	...	...	...	...	...	...	114	...	...	...	114
Light-houses	...	...	...	...	...	...	...	...	...	...	...	57	57
Excise	...	...	...	...	...	...	...	...	...	...	...	...	141
Opium	...	...	141	...	...	...	...	...	...	...	...	...	...
Viceregal residences	...	...	...	...	...	...	...	...	...	...	...	...	...
Residences for Local Governments and Secretariat Offices	...	...	48	...	179	...	...	...	...	...	...	...	227
Political Agencies	...	...	...	...	...	...	...	85	...	...	...	...	85
Minor Departments	...	...	...	...	...	...	...	8	...	296	113	...	417
Educational	...	109	...	...	152	...	...	40	16	362	708	...	6,363
Law and Justice	...	...	...	...	...	...	...	...	...	112	20	...	132
Ecclesiastical	48	39	...	25	37	...	427	...	137	203	...	940	1,865
Jails	...	...	...	...	...	...	...	...	...	7	...	...	7
Police	...	9	...	...	...	...	...	5	...	...	47	...	61
Medical	...	21	15	...	2,936	940	6	...	278	2,820	4	...	7,762
Miscellaneous	1,955	...	471	...	29	...	...	...	55	46	...	625	3,191
TOTAL	2,003	178	675	25	3,333	940	433	139	486	3,953	899	625	15,136
<i>Repairs.</i>													
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	28
Excise	...	...	...	...	...	...	...	...	...	...	...	...	7
Land Revenue	...	...	...	...	...	...	...	...	7	...	...	...	...
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	36	...	...	...	...	...	...	...	...	...	36
Viceregal residences	...	...	...	...	...	...	...	...	938	...	...	...	938
Residences for Local Governments	...	...	34	...	25	...	...	...	...	...	...	...	59
Minor Departments	...	...	...	...	...	...	...	...	...	...	...	232	232
Educational	...	...	...	...	...	...	...	...	3	...	...	...	157
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	...	8
Jails	...	...	...	...	...	...	...	...	...	...	...	...	...
Police	...	...	...	...	...	...	...	...	...	...	...	...	...
Ecclesiastical	7	...	...	...	...	...	11	...	89	...	...	38	145
Medical	...	...	...	...	...	...	4	...	34	31	...	25	94
Miscellaneous	12	...	835	...	...	...	...	...	19	395	...	2	1,263
TOTAL	19	...	905	...	25	...	15	...	1,083	433	...	485	2,965
COMMUNICATIONS.													
<i>Works.</i>													
Metalled Roads—													
Bridged and drained throughout	...	...	113	...	...	...	24	40	12	1,276	469	5	1,930
Partially bridged and drained	...	...	5	1,788	...	...	...	...	...	108	...	6	1,907
Unmetalled Roads—													
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	234	290	120	644
Partially bridged and drained	...	...	446	...	...	...	...	...	...	—24	...	...	422
Roads—													
Banked and surfaced with "muram," or similar material, but not drained	...	...	...	...	...	...	...	...	...	—2	...	...	—2
Banked but not surfaced, partially bridged and drained	...	...	...	...	599	...	...	...	...	...	...	...	599
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	10	...	...	10
Boat bridges and ferries	...	...	43	...	...	...	...	...	...	...	...	...	43
Accommodation for travellers	8	...	...	...	...	...	...	...	18	...	...	...	26
Miscellaneous	...	...	...	116	...	...	...	...	...	...	...	...	116
Arboriculture	...	...	...	...	24	...	...	...	...	...	...	...	24
TOTAL	8	451	1,944	116	623	...	24	40	30	1,592	769	120	5,728
Carried over	2,030	629	3,624	141	3,981	940	472	178	1,699	5,978	1,668	745	15,632

	Military Works Department.	Rajputana.	Central India.	Coorg.	Central Prov. Inces.	BURMA.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Upper.	Lower.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	2,080	629	3,524	141	3,981	940	472	178	1,599	5,978	1,668	745	15,632	37,617
Repairs.														
Metallic Roads—														
Bridged and drained throughout	3,263	582	641	...	42	...	348	...	...	756	33	...	8	5,653
Partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Unmetallic Roads—														
Bridged and drained throughout	76	...	...	...	...	...	...	...	...	...	20	...	...	96
Partially bridged and drained	...	...	...	...	...	...	...	2,410	...	...	...	...	...	2,410
Roads—														
Banked or surfaced with "mumam," or similar material, but not drained	...	39	...	...	...	...	...	...	...	...	...	...	...	39
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	100	...	...	...	...	...	...	...	100
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	984	...	...	...	1,236
Boats, bridges and ferries	...	...	252	...	...	...	...	...	283	45	59	...	...	391
Accommodation for travellers	...	...	4	...	...	...	...	...	...	...	...	...	...	6
Arboriculture	...	...	9	...	...	...	...	...	...	...	...	...	...	...
Minor and unforeseen works and repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	3,339	601	906	...	42	100	348	2,410	283	1,785	112	...	8	9,934
Deduct—Contributions	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	3,339	601	906	...	42	100	348	2,410	283	1,785	112	...	8	9,934
MISCELLANEOUS PUBLIC IMPROVEMENTS.														
New Works.														
Improvements to towns	...	...	...	...	95	...	...	10	...	190	...	...	...	265
Markets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	1,445	...	51	25,796	...	74	130	147	—119	2,711	...	...	30,239
Sewerage and drainage	...	...	...	...	...	...	...	549	...	645	2,545	109	...	3,848
Harbours	...	...	...	...	...	...	1,230	...	...	...	...	...	...	1,230
Light-houses	73	...	...	...	...	...	...	...	...	...	...	...	...	73
Conservancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting	...	...	...	...	...	...	2	...	128	54	6,670	...	27	7,008
Miscellaneous	...	127	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	73	1,572	...	51	25,891	...	1,806	689	275	770	11,926	109	31	42,603
Repairs.														
Improvements to towns	...	...	...	...	...	350	...	...	...	30	...	...	...	380
Markets	...	...	...	...	...	...	5	...	...	...	...	...	13	13
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	220	...	...	...	...	...	920	...	50	64	...	...	1,254
Sewerage and drainage	...	...	...	...	...	...	43	...	...	21	...	...	...	64
Harbours	...	...	...	...	...	...	242	...	...	...	...	...	...	242
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	35	...	...	...	...	...	14	...	39	411	...	...	490
TOTAL	...	255	...	...	...	350	290	934	...	140	475	...	13	2,467
Total Works and Repairs	5,442	3,057	4,430	192	29,914	1,390	2,416	4,211	2,157	8,673	14,181	854	15,634	92,601
Establishment	71	274	765	34	—837	4	443	557	98	67	957	137	80	2,050
Tools and Plant	5	30	60	2	—125	...	20	36	9	...	14	9	5	80
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	—20	—20
TOTAL	5,518	3,361	5,261	228	(a) 28,952	1,394	2,888	4,804	2,264	8,740	(b) 15,152	1,000	15,749	95,311

(a) Includes Rx. 20,127 on account of Local Loans.
(b) " " 9,914 " " " "

No. 62E.—Classified Abstract of Expenditure from Imperial Funds on Civil Buildings—Works.

PROVINCES.	Director-General, Military Works	Rajputana	Central India	Coorg	Hyderabad	Port Blair	Baluchistan	Central Provinces	Upper Burma	Assam	Bengal	N.-W. P. and Oudh	Punjab	Madras	Bombay	TOTAL
Forest.	Rx.	...	77	...	...	...	...	...	...	...	...	81	...	...	...	158
Customs.	Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	187
Salt.	Rx.	...	...	...	...	...	...	...	...	1,414	...	...	...	...	...	6,460
Optim.	Rx.	...	...	141	...	...	...	...	...	10,577	96	5,932	...	...	...	16,650
Min.	Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	96
Post Offices.	Rx.	78	84	67	13	536	...	42	388	996	22,657	1,084	2,204	1,855	723	31,124
Telegraph.	Rx.	...	—26	...	153	...	188	32	1,933	387	1,245	680	106	287	501	5,239
Viceroy's Residences.	Rx.	...	...	...	...	...	...	...	...	3,859	37	10,275	...	...	...	14,171
Secretariat Offices of the Government of India.	Rx.	...	...	...	...	...	...	...	...	3,920	178	...	...	...	...	35,628
Treasury and Currency Buildings.	Rx.	...	240	...	...	...	...	...	...	...	...	...	...	...	...	211
Land Revenue Buildings.	Rx.	...	...	...	1,405	...	...	...	...	...	...	...	...	...	...	1,645
Excise Buildings.	Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Residences for Local Government and Secretariat Offices.	Rx.	...	360	262	947	...	...	...	...	452	...	...	...	...	...	2,021
Board of Revenue Buildings.	Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political Agencies.	Rx.	...	1	627	...	...	4,362	...	...	...	...	...	...	...	...	5,220
Stamp and Stationery Office.	Rx.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Departments.	Rx.	...	...	...	...	...	...	...	1,121	...	...	...	...	...	...	2,703
Educational.	Rx.	...	289	...	56	...	...	...	...	...	...	...	...	...	...	1,466
Ecclesiastical.	Rx.	8,212	1,547	6	25	176	...	23	227	...	...	...	...	...	...	10,808
Law and Justice.	Rx.	39	147	55	...	...	1,710	...	9,955	...	...	...	...	...	...	12,192
Jails.	Rx.	...	937	877	910	...	3,355	47	6,647	...	...	...	...	...	...	12,773
Police.	Rx.	...	588	...	...	...	1,170	...	34,622	...	...	...	...	...	...	37,514
Medical.	Rx.	...	21	254	...	...	72	...	30,379	...	...	...	...	...	...	6,257
Miscellaneous.	Rx.	2,012	42	704	477	...	...	...	...	...	...	...	...	...	...	41,350
GRAND TOTAL.	Rx.	10,341	4,307	2,993	2,879	...	...	...	92,061	...	...	...	...	...	...	248,873
Deduct Outlay from Contributions.	Rx.	2,003	178	675	25	...	...	...	...	...	...	...	...	...	...	2,881
Net Total.	Rx.	8,338	4,129	2,318	2,854	...	...	...	92,061	...	...	...	...	...	...	240,992

No. 62F.—Classified Abstract of Expenditure from Imperial Funds on Repairs to Civil Buildings.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency Buildings.	Land Revenue Buildings.	Excise Buildings.	Residences for Local Gov- ernments and Secretariat Offices.	Board of Revenue Build- ings.	Political Agencies.	Stamps and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contri- butions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Mil- itary Works	..	..	..	..	..	107	21	..	..	..	..	..	..	..	45	..	..	..	5,473	20	..	..	..	129	5,776	19	5,776
Rajputana	..	..	..	..	..	104	225	..	..	..	26	..	605	..	117	..	..	345	169	202	140	186	2	533	2,654	..	2,654
Central India	..	..	..	36	..	178	38	..	..	..	21	..	382	..	397	..	..	..	66	44	216	12	46	1,103	2,539	905	1,634
Coorg	..	..	..	..	..	21	..	..	..	..	392	..	13	..	..	..	..	..	19	33	41	58	14	110	877	..	877
Hyderabad	..	..	..	..	..	128	41	..	..	..	..	..	700	..	..	..	..	..	27	1	..	..	27	..	924	..	924
Port Blair	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,756	..	..	..	1,756	..	1,756
Baluchistan	..	..	..	..	..	123	85	..	..	..	..	..	..	..	1,170	..	124	..	46	219	97	600	214	967	3,645	..	3,645
Central Provinces	..	..	..	..	..	211	71	..	..	..	..	..	..	..	739	..	..	10	565	1,918	1,004	11,025	665	4,279	21,130	..	21,130
Upper Burma	..	..	..	..	..	580	365	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	755	..	755
Assam	..	..	..	..	..	382	373	..	..	..	..	..	..	..	42	..	43	..	..	..	..	..	..	303	12,540	938	11,602
Bengal	..	..	749	1,482	315	1,513	1,037	6,227-505	1,834	..	..	..	..	..	..	..	288	..	14	..	..	..	..	..	4,912	..	4,912
N.-W. P. and Oudh	111	58	..	2,375	..	1,416	491	116	..	9	..	..	34	..	467	..	..	..	..	..	..	..	..	1,341	10,285	..	10,285
Punjab	..	..	..	..	..	1,621	570	5,231	1,055	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,273	..	1,273
Madras	..	..	3	..	..	851	419	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,429	..	6,429
Bombay	..	103	3,531	10	199	1,202	555	..	..	86	..	..	..	..	262	..	..	1	..	..	3	140	201	22	114	..	..
TOTAL	111	161	4,283	3,903	514	8,417	4,291	11,574	550	1,429	439	..	1,784	..	3,289	..	455	532	6,379	2,440	3,394	12,082	963	8,906	75,796	1,862	73,934

No. 62G.—Classified Abstract of Expenditure from Imperial Funds on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommoda- tion for travellers.	Arboricul- ture.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
Director-General, Military Works	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rajputana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central India	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coorg	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Baluchistan	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Upper Burma	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Assam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Punjab	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	16,605	10,711	29,703	27,862	..	6,887	2,914	2,219	44	1,159	..	98,104	2,519	95,585

No. 62H.—Classified Abstract of Expenditure from Imperial Funds on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommoda- tion for travellers.	Arboricul- ture.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
Director-General, Military Works	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rajputana	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central India	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coorg	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Baluchistan	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Upper Burma	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Assam	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Punjab	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	34,206	7,119	27,856	20,714	39	6,371	2,471	2,266	280	1,264	281	102,867	7,266	95,611

Director-General, Military Works	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	3,438	1,315	76	..	39	..	2	233	28	233	208	3,514	3,339	175
Central India	1,916	3,358	395	..	..	..	..	..	252	180	73	4,869	601	4,268
Coorg	10,053	1,946	..	1,438	..	..	..	..	..	851	..	13,916	..	13,010
Baluchistan	6,431	..	..	8,163	..	..	1,431	1,877	..	..	..	7,859	..	7,859
Upper Burma	12,368	..	27,385	10,471	..	4,830	1,088	..	..	..	..	55,661	..	55,661
Assam	..	..	..	..	..	1,541	..	40	..	..	..	10,471	2,410	8,061
Punjab	..	..	..	..	..	..	..	116	..	..	..	116	..	116
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	34,206	7,119	27,856	20,714	39	6,371	2,471	2,266	280	1,264	281	102,867	7,266	95,611

No. 62I.—Classified Abstract of Expenditure from Imperial Funds on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Petroleum operations.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director-General, Military Works	...	...	...	3,662	...	...	73	...	...	...	3,735	73	3,662
Rajputana	...	...	...	1,445	...	...	...	...	...	127	1,572	1,572	...
Coorg	...	...	...	933	...	...	...	...	...	20	953	51	902
Baluchistan	...	...	...	1,010	...	...	...	...	...	...	1,010	...	1,010
Petroleum Borings at Snkkur and Kundra	...	...	...	...	...	...	...	868	...	...	868	...	868
Central Provinces	...	...	...	...	...	...	...	...	17	...	17	...	17
Upper Burma	506	...	578	220	...	...	...	...	...	2,177	3,480	...	3,480
Punjab	...	...	...	862	...	...	...	...	...	...	862	...	862
Bombay	...	...	...	...	...	...	...	...	...	366	318	...	318
TOTAL	506	...	578	8,132	...	...	73	868	17	2,689	12,815	1,696	11,119

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No. 62J.—Classified Abstract of Expenditure from Imperial Funds on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	220	...	...	...	...	35	255	255	...
Coorg	...	...	...	238	...	...	...	...	...	238	...	238
Baluchistan	...	...	...	181	...	...	...	...	...	181	...	181
Upper Burma	314	...	...	80	...	...	...	...	839	1,233	...	1,233
Punjab	...	...	...	60	...	...	...	...	77	137	...	137
Bombay	...	...	...	3	...	353	1	...	23	380	...	380
TOTAL	314	...	...	782	...	353	1	...	974	2,424	255	2,169

No. 62K.—Classified Abstract of Expenditure from Provincial Funds on Civil Buildings—Works.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Cur- rency buildings.	Land Revenue buildings.	Excise buildings.		Residences for Local Govern- ment, and Secre- tariat offices.		Board of Revenue buildings.	Political Agencies.		Stamps and Sta- tionery offices.	Minor Depart- ments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS.					GRAND TOTAL.	Rz.	Rx.	Deduct Outlay from Contribu- tions.	Net Total.
							Rx.	Rz.	Rx.	Rz.		Rx.	Rz.									Rx.	Rz.	Registration.	Printing.	Marine.					
Central Provinces	16	...	...	...	100	2,983	1,564	248	...	8	...	56	932	317	4,799	3,674	4,968	3,463	80	53	...	863	35	24,159	3,333	20,826					
Lower Burma	1,628	1,110	571	1,582	146	...	7,956	75	...	96	...	...	1,268	703	17,823	15,069	83,415	6,244	...	53	...	384	17,772	106,582	...	106,582					
Assam	...	...	...	...	...	53	...	75	...	2,276	...	8	125	44	4,102	2,005	886	2	...	53	...	550	2,479	12,605	139	12,466					
Bengal	...	1,560	...	...	...	4,817	5,065	9,805	13	...	252	8,140	39,810	1,609	14,883	15,160	6,111	41,352	5,799	...	...	79	1,092	155,547	486	155,061					
North-Western Provinces and Oudh	30	...	...	...	...	11,460	5,202	13,628	155	...	...	1,379	4,278	431	6,624	6,069	7,497	1,809	22	169	...	306	...	59,059	729	58,330					
Punjab	...	...	...	...	416	3,475	469	1,075	46	...	...	277	1,270	292	1,299	2,790	2,050	399	...	10	...	275	3,628	17,771	899	16,872					
Madras	770	2,124	...	...	117	61,505	...	6,685	243	...	5	...	9,443	1,084	4,508	2,570	9,851	3,246	6,331	181	...	14,038	751	123,447	625	122,822					
Bombay	454	624	...	...	...	23,510	2,642	2,955	...	87	...	...	16,202	1,367	8,116	2,818	25,819	16,376	...	395	16	1,945	2,612	105,902	15,136	90,766					
TOTAL	2,898	5,418	571	1,582	779	107,803	14,942	42,427	457	2,467	257	9,854	73,828	5,847	62,149	50,755	90,597	72,891	12,232	831	178	18,440	28,369	605,072	21,347	583,725					

No. 62 L.—Classified Abstract of Expenditure from Provincial Funds on Repairs to Civil Buildings.

PROVINCES.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Government, and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery offices.	Minor Departments.	Educational.	Eccelesiastical.	Law and Justice.	Jails.	Police.	Medical.	Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	49	...	...	...	65	567	131	719	...	...	81	1,072	486	1,708	1,152	2,149	129	...	...	...	...	1,328	...	8,695	25	8,670
Lower Burma	...	388	408	646	87	...	...	2,819	...	...	...	647	1,259	3,886	2,018	2,804	147	...	46	...	...	1,511	4,108	19,556	...	19,556
Assam	...	...	...	...	...	6	...	...	...	182	...	...	1,007	461	2,511	478	122	...	...	...	...	1,488	1,565	9,997	...	9,997
Bengal	...	266	...	...	...	3,876	10	4,058	27	...	768	1,519	2,882	819	4,056	4,659	2,148	3,821	67	...	...	744	2,966	31,716	145	31,571
North-Western Provinces and Oudh	...	...	...	...	...	8,699	610	1,568	150	...	...	1,293	1,481	1,031	2,092	1,775	7,796	1,399	16	138	...	575	758	29,381	344	29,037
Punjab	...	...	...	...	79	3,117	201	1,943	136	...	...	647	1,450	3,542	3,820	5,622	5,622	1,613	...	72	...	1,954	697	22,527	...	22,527
Madras	46	176	...	2,455	...	1,113	...	7,850	532	...	42	121	1,442	1,487	3,093	2,492	1,854	688	378	...	...	1,698	1,400	32,604	...	32,604
Bombay	190	997	...	...	17	9,060	131	3,154	...	864	...	1,082	2,609	3,143	3,093	2,311	5,649	3,720	15	259	17	1,698	1,400	39,409	485	38,924
TOTAL	285	1,827	408	646	2,703	25,938	1,083	22,790	845	1,183	810	4,820	11,871	9,126	21,566	18,753	27,900	11,194	833	764	155	16,148	11,637	193,285	999	192,286

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No. 62 M.—Classified Abstract of Expenditure from Provincial Funds on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Maram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
Central Provinces .	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Lower Burma .	4,574	982	2,660	1,657	505	10,932	775	1,342	246	401	575	23,874	622	23,252
Assam .	7,179	1,512	2,094	1,602	...	406	341	98	...	...	...	13,668	...	13,668
Bengal .	8,195	...	8,225	32,524	...	388	...	...	563	3,381	...	48,477	40	48,477
North-Western Provinces and Oudh .	9,803	34	3,573	181	8,257	29	...	...	...	339	...	17,204	12	17,204
Punjab .	8,167	10	5,090	...	...	...	...	...	594	860	...	9,631	445	9,186
Madras .	4,441	...	2	3,215	10	...	...	138	21	1,978	...	14,893	769	14,124
Bombay .	5,716	...	783	688	...	...	...	...	...	...	...	6,406	121	6,285
	5,671	657		4,448	190	...	68	105	...	42	...	11,828	11	11,817
TOTAL	48,746	3,195	23,427	44,315	3,962	11,755	1,048	1,683	1,424	6,901	575	146,031	2,090	144,011

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No. 62 N.—Classified Abstract of Expenditure from Provincial Funds on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and surfaced throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
Central Provinces	13,655	5,256	1,987	5,934	...	4,682	...	...	820	766	...	33,100	42	33,058
Lower Burma	43,575	1,209	4,398	7,442	...	923	3,281	318	...	15	...	61,161	...	61,161
Assam	9,962	...	8,710	14,076	343	2,818	1,186	176	2,747	7,013	...	47,631	...	47,631
Bengal	54,677	355	1,725	1,368	234	...	...	52	...	150	...	58,591	...	58,591
North-Western Provinces and Oudh	68,053	2,572	1,581	7	6	...	...	...	6,536	2,721	...	81,476	1,208	80,268
Punjab	54,558	...	9,199	5,924	...	199	290	1,136	14,670	2,994	2,203	91,173	112	91,061
Madras	10,350	...	1,124	...	...	...	...	...	...	...	...	11,474	...	11,474
Bombay	40,423	15,979	4,934	14,282	211	237	98	330	...	791	1,380	78,635	8	78,627
TOTAL	295,253	25,401	33,658	49,033	794	8,859	4,855	2,012	24,773	14,450	3,553	462,641	1,370	461,271

No. 62 O.—Classified Abstract of Expenditure from Provincial Funds on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.
Central Provinces	95	...	...	4,370	...	...	...	...	647	5,112	4,464	Rd. 648
Lower Burma	...	...	...	...	19	105	1,247	...	99	1,470	...	1,470
Assam	785	...	...	443	549	...	...	...	1,432	3,209	688	2,521
Bengal	...	...	...	147	741	243	...	...	1,855	2,986	275	2,711
North-Western Provinces and Oudh	6,135	...	...	2,970	33	...	...	...	1,671	10,809	84	10,725
Punjab	—188	...	117	4,803	4,887	...	...	...	23,402	32,891	11,936	20,955
Madras	5,512	...	...	...	109	...	...	...	...	5,621	109	5,512
Bombay	718	...	...	8	—10	...	...	...	940	1,656	31	1,625
TOTAL	13,127	...	117	12,741	6,128	348	1,247	...	30,046	63,754	17,577	46,177

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No. 62 P.—Classified Abstract of Expenditure from Provincial Funds on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.	Rd.
Central Provinces	...	...	...	48	...	...	...	...	...	48	...	Rd. 48
Lower Burma	299	...	49	23	...	68	580	...	75	1,044	...	1,044
Assam	17	...	...	1,105	...	...	...	...	632	1,760	933	827
Bengal	...	...	...	1	...	666	...	...	4,867	5,534	...	5,534
North-Western Provinces and Oudh	959	...	...	199	...	...	...	...	123	1,281	...	1,281
Punjab	170	...	3,029	440	...	...	...	...	1,088	4,727	445	4,282
Madras	1,682	...	...	...	...	...	...	...	...	1,682	...	1,682
Bombay	76	...	51	57	44	212	70	...	2,571	3,081	12	3,069
TOTAL	3,203	6	3,129	1,873	44	946	600	...	9,356	19,157	1,390	17,767

No. 62Q.—Classified Abstract of Expenditure from Incorporated Local Funds on Civil Buildings—Works.

PROVINCES.	Post offices.	Land Revenue buildings.	Excise buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
Lower Burma	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	53	...	...	3,950	46	...	...	796	...	700	5,545	...	5,545
Bombay	...	...	...	...	4,038	...	...	...	2,971	...	162	7,171	...	7,171
TOTAL	...	53	...	...	12,026	51	...	...	12,293	1,004	3,549	28,976	3,224	25,752

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No. 62R.—Classified Abstract of Expenditure from Incorporated Local Funds on Repairs to Civil Buildings.

PROVINCES.	Post offices.	Land Revenue buildings.	Excise buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
Rajputana	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	17	...	...	...	234	...	5,979	...	5,980
North-Western Provinces and Oudh	...	1,305	29	12	2,738	...	...	...	2,916	313	...	6,912	...	6,912
Punjab	...	295	...	...	2,729	387	...	1	1,351	...	2	618	...	618
Bombay	...	...	...	...	56	...	...	...	225	...	40	14,816	...	14,816
TOTAL	...	1,600	29	38	5,523	404	...	1	4,643	549	1,529	14,816	89	14,227

No. 62S.—Classified Abstract of Expenditure from Incorporated Local Funds on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboreal-ture.	Miscellaneous.	Navigable canals.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.	
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.									
Rajputana	Rx. 1,045	Rx. 129	Rx. 1,125	Rx. 641	Rx. 566	Rx. 3,672	Rx. 117	Rx. 189	Rx. 139	Rx. 1,045	Rx. 770	Rx. 8,983	Rx. 690	Rx. 18,599	Rx. 29,999	Rx. 29,202	Rx. 1,045
Coorg	778	1,125	377	7	444	3,094	737	...	...	770	...	...	...	...	...	...	770
Central Provinces	7620	2,756	3,876	3,081	4,178	3,094	90	...	...	8,983	690	18,599	29,999	...	...	...	8,983
Upper Burma	78	531	9,078	12,053	1,115	272	8	58	14	...	...	...	...	...	...	...	690
Lower ditto	...	...	...	...	...	12	147	395	...	...	...	...	...	...	...	...	18,599
Assam	...	...	...	...	...	...	58.98	...	435	...	...	...	...	...	...	...	29,999
North-Western Provinces and Oudh	18,566	210	4,404	5,685	1,115	272	8	58	14	17	...	...	...	...	1,147	29,202	29,202
Punjab	374	827	4,368	4,496	...	12	147	395	...	2,374	...	...	...	...	...	12,993	12,993
Madras	...	...	183	...	2,355	...	58.98	...	...	...	...	...	...	...	...	183	183
Bombay	4,877	1,349	1,995	29,243	2,355	446	...	499	1,226	352	...	...	...	...	...	48,785	48,785
TOTAL	33,715	7,527	24,909	56,908	8,214	7,940	6,937	1,142	1,760	3,205	139	...	...	...	152,396	1,147	151,249

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No. 62T.—Classified Abstract of Expenditure from Incorporated Local Funds on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Accommodation for Travellers.	Arboreal-ture.	Miscellaneous.	Navigable canals.	GRAND TOTAL.	Deduct Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Murrum" or similar materials, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
Rajputana	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	407	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Lower ditto	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	91,684	17,333	33,953	51,016	5,634	5,579	4,486	2,465	2,169	1,464	648	...	221,210	578	220,632

No. 62 U.—Classified Abstract of Expenditure from Incorporated Local Funds on Works of Miscellaneous Public Improvements.

PROVINCES.	Improve-ments to towns.	Markets.	Paving and streets.	Water-supply.	Sewage drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Coorg	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	2	...	...	...	4	6	...	6
Upper Burma	...	190	...	1	...	...	...	...	191	...	191
Lower ditto	...	1,102	356	...	...	...	...	...	1,532	...	1,532
Assam	...	4,316	1,656	129	19	883	...	13	6,966	...	6,966
North-Western Provinces and Oudh	550	492	...	3,008	543	...	...	274	4,867	...	4,867
Punjab	312	...	...	804	...	...	...	...	1,116	685	431
Madras	605	13	136	4,635	27	...	...	481	5,897	...	5,897
Bombay	...	...	...	10,664	...	...	...	324	10,988	...	10,988
TOTAL	1,467	6,113	2,148	18,441	1,398	883	...	1,170	31,565	685	30,880

No. 62 V.—Classified Abstract of Expenditure from Incorporated Local Funds on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improve-ments to towns.	Markets.	Paving and streets.	Water-supply.	Sewage drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Coorg	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Upper Burma	...	3	...	8	...	...	...	38	49	...	49
Lower ditto	...	20	...	...	...	928	...	...	20	...	20
Assam	...	580	1,609	...	...	...	...	74	3,191	...	3,191
North-Western Provinces and Oudh	...	258	...	632	283	...	...	546	1,719	...	1,719
Punjab	50	...	...	57	410	...	...	1,140	1,657	140	1,517
Madras	304	1	1,746	3,608	504	...	...	218	6,381	...	6,381
Bombay	...	...	...	759	48	10	...	15	784	...	784
TOTAL	354	862	3,355	5,064	1,245	938	...	2,091	13,849	140	13,709

No. 62 W.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Civil Buildings—Works.

PROVINCES.	Forest.	Customs.	Salt.	Optim.	Post offices.	Telegraph.	Land Revenue buildings.	Political Agencies.	Educa-tional.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Baluchistan	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Khurasan	...	...	...	...	...	...	196	34	495	...	210	...	634	69	205	1,843	...	1,843
TOTAL	...	...	...	...	...	...	196	897	...	...	210	...	634	69	205	2,740	...	2,740

No. 62 X.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Forest.	Customs.	Salt.	Optim.	Post offices.	Telegraph.	Land Revenue buildings.	Political Agencies.	Educa-tional.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Baluchistan	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Mysore	...	...	...	...	...	...	252	54	...	...	5	...	111	27	52	501	...	501
TOTAL	...	...	...	...	...	...	252	54	...	...	5	...	111	27	555	1,004	...	1,004

No. 62 Y.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.	UNMETALLED ROADS.	Boat-bridges and ferries.	Accommoda-tion for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Baluchistan	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	120	...	...	...	...	120	...	120

No. 62Z.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboreal-ture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muran" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
									Rx.	Rx.	Rx.	Rx.	Rx.	
Baluchistan	132	89	..	Rx.	..	Rx.	..	..	Rx.	..	417	640	..	Rx. 640

No. 62Aa.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.		Markets.	Paving and streets.		Water-supply.	Sewage and drainings.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	...		Rx.	...							
	Rx.	...	Rx.	Rx.	Rx.	35	...	Rx.	Rx.	35	...	Rx.
	...	...	...	...	...	...	...	...	...	...	...	35

No. 62Ab.—Classified Abstract of Expenditure from Imperial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES,	ROADS.						Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	METALLED ROADS.		UNMETALLED ROADS.								
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muran" or similar material, but not drained.	Banked, but not surfaced with "Muran" or similar material, but not drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges, ferries, and forries.		
Baluchistan	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 132	Rx. . .	Rx. 1	Rx. 133	

No. 62Ac.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Civil Buildings—Works.

PROVINCES.	Forts.	Admistration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .
Assam	Rx. 17	Rx. 113	Rx. . .	Rx. 1,032	Rx. . .	Rx. 113	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 295	Rx. . .	Rx. 226
Bengal	Rx. . .	Rx. 183	Rx. . .	Rx. 224	Rx. . .	Rx. . .	Rx. 4	Rx. 289	Rx. . .	Rx. 120	Rx. 3,205	Rx. . .	Rx. 3,205
North-Western Provinces and Oudh	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 225	Rx. 10,402	Rx. . .	Rx. . .	Rx. 294	Rx. 684	Rx. . .	Rx. 684
Madras	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 338	Rx. 11,982	Rx. 289	Rx. 11	Rx. 414	Rx. 10,627	Rx. 24	Rx. 10,603
TOTAL	Rx. 17	Rx. 296	Rx. . .	Rx. 1,256	Rx. . .	Rx. . .	Rx. 159	Rx. 289	Rx. 11	Rx. 414	Rx. 14,742	Rx. 24	Rx. 14,718

No. 62Ad.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Forts.	Admistration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .
Bengal	Rx. . .	Rx. 17	Rx. . .	Rx. 161	Rx. . .	Rx. 11	Rx. 807	Rx. . .	Rx. . .	Rx. . .	Rx. 2,253	Rx. . .	Rx. 2,253
North-Western Provinces and Oudh	Rx. . .	Rx. 474	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 1,173	Rx. . .	Rx. 212	Rx. 2,479	Rx. 4,598	Rx. . .	Rx. 4,598
Madras	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. . .	Rx. 1,164	Rx. . .	Rx. 1,164
TOTAL	Rx. . .	Rx. 491	Rx. 260	Rx. 161	Rx. 1,195	Rx. 11	Rx. 1,980	Rx. . .	Rx. 212	Rx. 3,705	Rx. 8,015	Rx. . .	Rx. 8,015

No. 62Ae.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.					Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and not surfaced, "Muran" or similar material, but not drained.	Banked, but partially surfaced, bridged and drained.	Cleared.		Boat-bridges and ferries.					
							Cleared only.	Cleared, partially bridged and drained.						
Assam	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	979	...	...	...	...	...	...	...	...	979	...	979
Bengal	1,198	...	220	293	...	...	...	...	...	...	...	1,711	...	1,711
North-Western Provinces and Oudh	...	...	...	...	...	...	...	20	55	...	...	75	...	75
Madras	444	1,650	4	275	469	202	417	305	169	21	...	3,956	...	3,956
TOTAL	1,642	1,650	1,203	568	469	202	417	325	224	21	...	6,721	...	6,721

No. 62Af.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.				UNMETALLED ROADS.				ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.				
	Bridged and drained throughout.		Partially bridged and drained.		Bridged and drained throughout.		Partially bridged and drained.		Banked and surfaced with "Muran" or similar material, but not drained.		Banked, but not surfaced, partially bridged and drained.								Cleared, partially bridged and drained.		Cleared only.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.							Rx.	Rx.	Rx.	Rx.
Bengal	876	22	495	360	942	...	...	...	...	...	...	...	...	...	...	...	...	Rx.				
North-Western Provinces and Oudh	16	...	...	714	...	...	...	...	...	...	...	...	...	...	...	...	...	Rx.				
Madras	1,061	312	221	1,356	...	...	...	...	...	...	...	...	...	...	...	...	...	Rx.				
TOTAL	1,953	834	716	2,430	1,003	1,410	295	1,242	6,397	112	191	16,053	663	15,390								

No. 62Ag.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Lower Burma	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Assam	20,230	..	..	..	..	..	..	..	..	20,230	..	20,230
Bengal	..	..	..	..	..	..	..	..	4,028	4,028	..	4,028
North-Western Provinces and Oudh	..	..	..	610	..	..	..	..	6,997	7,007	..	7,007
Madras	15,161	..	..	794	..	..	..	..	2,849	3,643	..	3,643
				39,963	317	..	..	..	1	55,442	..	55,442
TOTAL	35,391	..	..	41,367	317	..	..	..	13,275	90,350	..	90,350

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No. 62Ah.—Classified Abstract of Expenditure from Provincial Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Bengal	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
North-Western Provinces and Oudh	..	36	..	136	..	..	..	..	4,117	4,253	..	4,253
Madras	73	..	..	752	..	..	..	..	6,604	7,465	..	7,465
	3,392	..	..	24	75	..	..	..	3	3,494	..	3,494
TOTAL	3,465	36	..	912	75	..	..	..	10,724	15,212	..	15,212

No. 62Ai.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Civil Buildings—Works.

PROVINCES.	Cus-toms.	Post offices.	Telegraph.	Administra-tion.	Minor Departments.	Educational.	Eccelesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Rajputana	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	..	..	..	16	..	..	..	..	..	44	..	..	50	110	..	110
Central Provinces	..	..	..	400	..	..	..	..	..	100	..	35	..	535	..	535
Upper Burma	..	..	..	18	..	..	..	..	..	72	..	72	25	115	..	115
Lower ditto	..	..	..	..	..	..	..	..	..	147	..	..	..	147	..	147
Bengal	..	20	..	..	..	..	..	..	..	75	37	..	..	132	..	132
North-Western Provinces and Oudh	60	427	219	3,636	165	1,427	165	6,040	1,871	944	6,599	2,158	8,337	33,447	..	33,447
Madras	..	..	..	287	..	1,473	..	..	..	..	135	2	19	1,629	..	1,629
Bombay	..	..	..	127	..	3,243	..	..	..	..	3,219	1,888	4,569	13,162	..	13,162
	..	..	..	..	..	5,400	..	..	..	..	368	..	417	6,312	..	6,312
TOTAL	60	1,399	447	4,434	165	11,549	165	6,040	1,871	1,310	10,358	4,155	13,417	55,589	..	55,589

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No. 62Aj.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Civil Buildings.

PROVINCES.	Cus-toms.	Post offices.	Telegraph.	Administra-tion.	Minor Departments.	Educational.	Eccelesiastical.	Law and Justice.	Jails.	Police.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
Rajputana	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	..	..	..	19	..	37	..	..	..	3	..	..	12	74	..	74
Central Provinces	..	..	..	1	..	..	..	..	..	..	..	106	46	205	..	205
Upper Burma	..	..	..	2	..	..	..	..	..	..	..	51	1	54	..	54
Lower ditto	..	..	..	..	..	..	..	..	..	70	..	..	..	70	..	70
Bengal	..	3	..	..	..	..	..	..	..	96	10	..	..	109	..	109
North-Western Provinces and Oudh	..	551	166	3,396	524	402	462	879	1,991	559	613	1,359	7,020	17,985	..	17,985
Madras	..	..	..	..	..	5,075	..	..	..	41	260	159	104	5,639	..	5,639
Bombay	..	..	..	43	19	1,093	..	..	..	..	1,870	555	7,445	11,028	..	11,028
	..	..	..	111	..	7,360	..	..	..	..	295	..	69	7,835	..	7,835
TOTAL	..	557	166	3,572	544	13,967	462	879	2,042	769	3,051	2,230	14,697	42,999	..	42,999

No. 62A.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Accommodation for travellers.	Arborticulture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.					
Central India	Rx. 2	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 2	Rx. ...	Rx. 2
Central Provinces	247	...	...	...	52	78	18	42	...	...	1,223	...	1,223
Upper Burma	...	1,988	2,708	2,429	...	755	...	...	1,433	1	9,361	...	9,361
Lower ditto	...	3,528	428	...	...	1,550	...	...	398	40	6,789	...	6,789
Assam	...	...	...	...	...	...	...	...	51	...	51	...	51
Bengal	61,940	5,513	4,183	6,061	940	4,387	1,952	1,888	2,239	1,044	93,308	...	93,308
North-Western Provinces and Oudh	72	3	851	1,075	...	82	394	1,512	70	15	4,461	...	4,461
Madras	19,297	6,193	2,414	5,553	4,157	1,407	670	65	69	...	51,954	...	51,954
Bombay	15	400	360	1,490	947	311	507	1,590	5,828	723	17,577	...	17,577
TOTAL	81,573	17,625	11,233	16,608	6,096	8,570	3,541	5,097	11,119	1,523	184,726	...	184,726

No. 62A1.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Roads and other Works of Communication.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Accommodation for travellers.	Arborticulture.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Mumam" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.					
Central India	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 120	Rx. ...	Rx. 120
Rajputana	42	...	...	...	56	...	...	...	...	...	205	...	205
Central Provinces	2,356	...	...	...	2,198	...	...	...	...	...	9,902	...	9,902
Upper Burma	...	1,025	1,020	1,149	...	918	805	1,012	...	...	4,345	...	4,345
Lower ditto	...	532	504	24	...	1,111	...	...	577	...	2,680	...	2,680
Bengal	101,866	16,674	19,995	23,506	962	9,335	3,211	7,671	3,006	6	194,923	...	194,923
North-Western Provinces and Oudh	663	242	8,854	10,631	274	1,295	3,211	4,093	622	2,140	31,396	...	31,396
Madras	171,004	29,118	17,612	23,796	12,160	3,884	885	1,526	235	92	262,578	...	262,578
Bombay	1,018	1,209	5,356	7,847	7,354	947	2,623	14,550	6,484	3,400	53,048	...	53,048
TOTAL	276,949	48,703	53,638	67,853	23,003	17,808	12,852	28,852	12,212	6,577	559,147	...	559,147

No. 62Am.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central India	...	...	...	25	...	...	...	...	25	...	25
Central Provinces	...	...	...	243	...	...	...	...	371	...	371
Upper Burma	...	7,234	...	756	129	...	...	...	9,255	...	9,255
Lower ditto	...	1,520	...	442	...	...	...	...	2,623	...	2,623
Bengal	64	...	...	9,639	151	...	...	...	10,455	...	10,455
North-Western Provinces and Oudh	...	...	...	176	138	...	...	...	582	...	582
Madras	397	4,723	...	1,425	503	...	...	...	8,314	...	8,314
Bombay	65	54	27	24,178	214	...	...	949	25,487	...	25,487
TOTAL	1,965	13,531	27	86,884	1,159	...	...	3,546	57,112	...	57,112

No. 62An.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	...	...	...	...	...
Central India	...	...	...	...	...	...	...	...	150	...	150
Coorg	...	...	...	...	...	...	...	...	27	...	27
Central Provinces	...	17	...	...	...	...	...	...	17	...	17
Upper Burma	10	352	...	...	...	...	...	...	418	...	418
Lower ditto	60	206	...	...	...	...	...	...	971	...	971
Bengal	180	...	...	10	...	...	...	...	500	...	500
North-Western Provinces and Oudh	...	...	...	4,734	...	...	...	...	5,258	...	5,258
Madras	17	1,382	...	77	11	...	...	...	182	...	182
Bombay	167	15	...	3,209	...	...	...	...	15,120	...	15,120
TOTAL	541	1,982	...	19,413	233	...	...	12,148	34,317	...	34,317

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No. 408 C. W. M.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.
Miscellaneous.

RESOLUTION.

Simla, the 19th August 1898.

Review of the Revenue and Expenditure recorded under the head
"Civil Works" and "Famine Relief" in the accounts of the
Government of India for the official year 1896-97.

READ—

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon
the accounts of Revenue and Expenditure recorded under the head "Civil Works" and
"Famine Relief" in the accounts of the Government of India for 1896-97.

RESOLUTION.—The total Revenue and Expenditure under the head "Civil
Works" in 1896-97 amounted to Rx. 5,503,667, being very little less than the
average of the transactions of the last five years which amounts to Rx. 5,548,022.

2. The total revenue amounted to Rx. 634,946, showing a falling off of
Rx. 29,187 compared with the figures of 1895-96. There had been a steady
increase in the total revenue from Rx. 577,330 in 1891-92, to Rx. 632,823 in
1894-95, and a more rapid rise in the following year when the maximum of
Rx. 664,133 was reached. Although there has now been a check to the yearly
increase, the figures of the year under review exceed the average of the last five
years by Rx. 12,814.

3. Nearly half of the total revenue is collected under the head "Ferry
Receipts," the amount being Rx. 311,709 against Rx. 316,347 last year, and
Rx. 304,106 the average of the past five years. There was a falling off under
the heads "Sales of buildings," "Fines," "Refunds and Miscellaneous" and
"Tolls on Roads." The receipts from the two last named sources were less
than the average of the last five years. Those under "Sales of buildings" must
necessarily vary considerably from year to year, and, though Rx. 10,539 less
than in 1895-96, they slightly exceeded the five years average. The receipts from
rents of buildings amounted to Rx. 57,507 as compared with Rx. 58,655 last year,
but are nearly Rx. 15,000 in excess of the figures of 1891-92.

4. The net return on the capital cost of buildings for which rent is charged fell
to 1.56 per cent. which is less than the return realised in any of the preceding
five years. The explanation given is the larger outlay on repairs, but the results
regarded from the point of view of a landlord are very unsatisfactory. In Ben-
gal where the value of rentable Government buildings exceeds that of any other
Province, except Bombay, the net return was only 1 per cent., while in Coorg
and Assam there were deficits, amounting to 0.69 and 0.81 per cent., res-
pectively.

5. With reference to paragraph 3 of the Accountant General's note it is noticed that the cost of annual repairs of rent-free and other buildings compares as follows :—

Class.	Capital Cost. Rx.	Cost of Repairs. Rx.	Percentage.
1. Rented	1,047,709	30,564	2'92
2. Rent-free	915,922	14,786	1'61

The percentages in some Provinces differ considerably as will be seen from the following table :—

	Rented.	Rent-free.
Madras	2'79	1'50
Bombay	2'07	1'60
Bengal	4'22	1'47
Rajputana	5'33	1'06
Central Provinces	4'08	1'55
North-Western Provinces and Oudh	2'31	2'84
Punjab	2'46	2'38

The percentages of repairs in case of rented buildings are greater than those of rent-free buildings except in the North-Western Provinces and Oudh. In this Province and the Punjab the disparity is not so marked. The Government of India would be glad if Local Governments and Administrations concerned would explain the cause of the differences.

6. The total expenditure for the year was Rx. 4,868,721 compared with Rx. 4,893,516 in 1895-96, and Rx. 4,925,890 the average of the last five years.

The actuals of the year (omitting outlay from Excluded Local Funds and Contributions) compare as follows with the figures for last year, and with the average of the last five years :—

Fund heads.	1896-97.	1895-96.	Average 1891-92 to 1895-96.
	Rx.	Rx.	Rx.
Imperial	809,383	763,458	782,140
Provincial	2,131,781	2,063,159	2,158,903
Local	1,685,125	1,777,957	1,704,044
TOTAL	4,626,289	4,604,574	4,645,087

These figures show that, while the expenditure under Provincial and Local are nearly normal, the Imperial expenditure exceeds the five years average by Rx. 27,243.

Of the total outlay on new works Rx. 961,520 was spent on buildings by Departmental and Civil officers and Rx. 590,330 on roads.

7. In addition to the expenditure shown above Rx. 1,449,383 were spent during the year on Famine Relief Works. Of this sum Rx. 107,046 were expended on Railway and Irrigation Works while the balance was distributed as follows :—

	Imperial. Rx.	Provincial. Rx.	Local. Rx.	TOTAL. Rx.
Communications	942,184	47,308	13,023	1,002,515
Miscellaneous Public Improve- ments.	299,950	25,646	14,226	339,822
TOTAL	1,242,134	72,954	27,249	1,342,337

8. The figures given in paragraph 11 of the note by the Accountant General, Public Works Department, show that, though the percentage of Establishment charges on the outlay on works and repairs by Public Works Department officers has fallen from 31'69 in 1894-95 and 29'86 in 1895-96 to 28'18 in the year under review, it is still higher than it should be.

9. It is observed that the Royal Indian Civil Engineering College at Cooper's Hill has paid its expenses for the first time since 1890-91, the income exceeding the expenditure by £230.

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.

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.

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. Killeen

Joint Secretary to the Government of India.

Documents accompanying.

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

will follow.

Since recd.

To The Secretary to the Govt of Madras.
Public Works Department.