Public Works (1899) Department.

G.O., No. 1947 W

Dated 26 July 1899.

[Despatch Abstract.]

Revenue & Expenditure

Resolution of the Govt of India, forwarding Review of the ——— recorded under the head "Civil Works" "Famine Relief" and "Miscellaneous Public Improvements" in the Accounts of the Govt of India for the Official year 1897-98; recorded.

B

[P. W. 2 / 2,000—22-3-99.]

Indexed. 31/7

BACK PAPERS.

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

FURTHER PAPERS.

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

P. W (1897) Department.

CURRENT No. 5735

No 1947 w dy 26-7-99

H.E. the Viceroy
Hon'ble A.T. Arundel C.S.I. From The Govt of India
Hon'ble H.M. Hailey Kaye

No. 506 C.W. In

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Please circulate to Hon. Members for information, especially with reference to para. 5 of the review.

S.S.A. 3.7.99

Read.

Noted - Ahmed W. 14.6.99

P.M.S. 14/6

Note Please see the portion marked in para 5 of the review.

SUBJECT.

Forwarding the Review of the Revenue and expenditure recorded under the head "Civil Works" "Famine Relief" and "Miscellaneous Public Improvements" in the accounts of the Govt of India for the official year 1897-9

To be examined P.W.A. Local and municipal Sept. MS 5.7.99.

Noted 7-7-99

[P. W. 29. 2,000—15-39-9.]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Accompaniment to P. W. D. No. 506 C. W. M., dated 1st June 1899.

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the heads "XXXII and 45.—Civil Works," "33.—Famine Relief Works," and "50.—Miscellaneous Public Improvements" in the accounts of the Government of India for 1897-98.

General.

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

	33.—Famine Relief Works.	45.—Civil Works.	50.—Miscellaneous Public Improvements.	Total.
	Rx.	Rx.	Rx.	Rx.
Revenue . .	...	615,262	...	615,262
Expenditure .	3,356,290 *	4,482,024 †	4,105	7,842,419

There were four main causes that affected the transactions under review : (1) Famine, (2) Restriction of expenditure, (3) Plague, and (4) Earthquake. Famine and the restriction of expenditure affected nearly every province in India. Plague only directly affected Bombay. Earthquake caused damage to buildings and roads in Assam and Bengal only. The effects are stated in some detail in the following paragraphs :—

(1) *Famine.*—The provinces in which the famine was most acutely felt were the Central Provinces, the North-Western Provinces and Oudh, Madras, and Bombay; the expenditure on relief operations during the year in these four provinces amounted to about Rx. 917,000, 727,000, 658,000 and 713,000, respectively, or a total of Rx. 3,015,000 as compared with an expenditure of Rx. 3,352,000 for the whole of India.

(2) *Restriction of expenditure.*—This lasted till the 31st December 1897, and was necessitated by the depletion of Treasury balances consequent on the unusually heavy demands on Government for the relief of distress caused by the famine. After the withdrawal of the restriction, Government regranted in some instances the funds previously withdrawn or withheld; but it was found impracticable to spend in three months a sum of money which should have spread over nine months.

(3) *Plague.*—This, as has been stated, only directly affected Bombay; but there is little doubt that the dislocation of business caused thereby in so important a seaport town must have told, to some extent, on other provinces, particularly those bordering on Bombay. In Bombay itself, business was almost entirely paralysed; and this led to a great falling-off in revenue under "Tolls on roads" and "Ferry receipts," and to a great scarcity of labour and materials required for use on works.

(4) *Earthquake.*—The only provinces directly affected by this calamity were Assam and Bengal, particularly the former. The greater part of the damage was due to the first and severest shock, which occurred on the 12th June 1897. The expenditure in making good the damages during the year amounted to Rx. 146,300, of which Rx. 107,800 was incurred in Assam ‡ and Rx. 38,400 in Bengal.

REVENUE.

1. The *Revenue* credited in the accounts of the Government of India for 1897-98 under the head "XXXII.—Civil Works," which amounted to Rx. 615,262, was brought to account as follows :—

	Rx.
166,142 by Public Works Officers in India.	
403,929 by Officers of other Departments in India.	
45,191 in England.	
Total .	615,262

* Includes outlay from Excluded Local Funds, amounting to Rx. 3,923.
† Includes outlay from Excluded Local Funds, Contributions, and Local Loans, amounting to Rx. 231,473.
‡ In Assam the figures are approximate.

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

Sources of Revenue.	Collections. By Public Works Officers. Imperial.	Provincial.	Local.	Total.	By Officers of other Departments. Imperial.	Provincial.	Local.	Total.	Grand Total.
India.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of buildings	9,481	46,857	376	56,714	...	3,234	4,866	8,100	64,814
Sales of ,,	...	8,227	5	8,232	...	4,876	1,091	5,967	14,199
Fines, Refunds and Miscellaneous	202	21,913	147	22,262	563	6,208	11,101	17,872	40,134
Ferry receipts	...	6,705	...	6,705	...	98,406	201,882	300,288	306,993
Tolls on roads	...	44,698	...	44,698	...	8,204	29,809	38,013	82,711
Other items	194	25,583	1,754	27,531	...	3,651	30,038	33,689	61,220
Total	9,877	153,983	2,282	166,142	563	124,579	278,787	403,929	570,071
England.									
Royal Indian Civil Engineering College, Cooper's Hill	...	...	...	...	...	...	...	...	28,911
Exchange	...	...	...	...	...	...	...	...	16,280
Total	...	...	...	...	...	...	...	...	45,191
GRAND TOTAL	...	...	...	...	...	...	...	...	615,262
For details by Provinces, see page of accounts	V	VII	VII	...	V	VII	VII	...	...

A comparison of the actual revenue realized under "XXXII.—Civil Works" with the Budget and Revised Estimates is given below:—

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1897-98	629,600	609,700	615,262

For the decrease of Rx. 14,338 in the actual realisations as compared with the Budget Estimate, Bombay is chiefly responsible, the revenue having been worse than the Estimate by Rx. 33,195; on the other hand the Punjab and Burma were better by Rx. 10,698 and Rx. 5,756 respectively. The decrease in Bombay is entirely due to the great falling-off under "Tolls on roads" and "Ferry receipts," and is one of the effects of famine and plague. The increase in the Punjab is due to the North Western Railway having purchased for Rx. 4,655 the Lunatic Asylum, Lahore, and to certain receipts under "Serais" being budgetted for under "XXXV.—Miscellaneous," but accounted for under "XXXII.—Civil Works." The increase in Burma is due to the recovery of a sum of Rx. 1,350 from the lessee of the Government saw mills at Mandalay, which were destroyed by fire, and to improved realisations under "Ferry receipts" and "Staging bungalows."

The increase of Rx. 5,562 in the actual realisations as compared with the Revised Estimate was contributed chiefly by Bengal (6,511), Burma (2,906), Punjab (3,098), while in Bombay there was a falling off (7,494). The increases in Burma and the Punjab, and the decrease in Bombay, are due to the causes which affected the comparison with the Budget Estimate. The

increase in Bengal is due to the increased profits from the Darjeeling-Himalayan Railway and to larger recoveries of rents of buildings and ferry tolls.

3. *Rents of buildings, Rx. 64,814.*—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.
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
1897-98	56,714	8,100	64,814

The net receipts on the capital cost of buildings set apart as residences, in the Buildings and Roads and Irrigation Branches excluding those allotted rent-free, is 1·77 per cent., as shown below, against 1·56 per cent. in the previous year:—

Provinces.	Capital cost of buildings from Examiner's accounts. Year of the account.	Amount. Rent-free buildings.	Other buildings.	Total.	Rents realized.	Cost of Repairs. Rent-free buildings.	Other buildings.	Net return excluding repairs to rent-free buildings.	Percentage of net return on Capital cost excluding rent-free buildings.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
India — Central India	1897-98.	...	20,270	20,270	1,023	...	512	511	2·52
India — Rajputana		6,039	21,238	27,277	1,211	61	1,084	127	·60
India — Coorg		2,922	7,154	10,076	83	48	48	35	·49
India — Baluchistan		...	62,989	62,989	2,243	...	1,223	1,020	1·62
Total India		8,961	111,651	120,612	4,560	109	2,867	1,693	1·51
Central Provinces		28,629	30,630	59,259	1,637	349	1,351	286	·93
Burma		69,022	232,844	301,866	12,391	1,140	5,443	6,948	3·00
Assam		13,548	24,312	37,860	1,380	643	2,475	—1,095	—4·50
Bengal		416,073	121,394	537,467	6,293	8,797	7,301	—1,008	—·83
North-Western Provinces and Oudh		32,747	75,715	108,462	3,191	875	1,657	1,534	2·03
Punjab		76,210	156,171	232,381	5,978	2,671	2,823	3,155	2·02
Madras		61,996	134,186	196,182	6,257	493	2,604	3,653	2·72
Bombay		258,184	199,566	457,750	7,516	3,365	3,436	4,080	2·05
Total		965,370	1,086,469	2,051,839	49,203	18,442	29,957	19,246	1·77

Note.—The financial results of buildings borne on the returns of the Irrigation Branch have been, for convenience, included in the above statement. The figures for Irrigation Buildings are:—Capital cost Rx. 74,349, Rent realized Rx. 3,800, Repairs Rx. 3,340, Net return Rx. 460, and Percentage of net return ·62:

4. *Ferry Receipts, Rx. 306,993.*—This is the principal source of revenue credited under the head "Civil Works;" the major portion of it, amounting to Rx. 300,288, was realized by Civil Officers.

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

Years.	By Public Works Officers.	By Civil Officers.	Total.
	Rx.	Rx.	Rx.
1894-95	6,268	296,897	303,165
1895-96	7,133	309,214	316,347
1896-97	6,250	305,459	311,709
1897-98	6,705	300,288	306,993

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

Provinces.	Amount.
	Rx.
Assam	14,850
Bombay	13,382
Punjab	34,981
North-Western Provinces and Oudh	54,912
Bengal	70,509
Madras	95,007
Burma	16,134

The incidence of the revenue is—

	Rx.
Imperial	...
Provincial	105,111
Local	201,882
Total	306,993

EXPENDITURE.

5. *The Expenditure* recorded in the accounts for 1897-98 under the head "45.—Civil Works", amounts to Rx. 4,482,024. Of this sum—

Rx.	3,152,494	were expended by Officers of the Public Works Department;
„	1,208,500	by Officers of other Departments;
„	4,360,994	
„	121,030	in England, including exchange, but exclusive of Rx. 5,373, the value of stores supplied to India, included in the outlay upon the works concerned.
Total. „	4,482,024	

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

Funds.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
Imperial	472,100	482,300	428,523
Provincial	2,291,000	2,219,000	2,258,018
Local	1,785,800	1,595,900	1,564,010
Total	4,548,900	4,297,200	4,250,551

Imperial outlay, Rx. 428,523.

The actuals fell short of the Budget Estimate by Rx. 43,577, of which Rx. 19,280 occurred under India and Rx. 24,297 under England and Exchange. The decrease in India was due partly to a write-back of Rx. 10,847 from Imperial to Provincial on account of suspense balances appertaining to Civil Works in Upper Burma and partly to the requirements in Bengal, Madras and Bombay having been over-estimated. The decrease in England and Exchange was chiefly due to the non-receipt of English stores in connection with the Bangalore water-supply. In Assam the Budget Estimate was exceeded by Rx. 9,399 due partly (about Rx. 5,800) to the reconstruction and repairs of Imperial Buildings damaged by earthquake, ard partly (about Rx. 3,600) to irregular expenditure towards the close of the year on the Nichuguard-Manipur road.

Compared with the Revised Estimate, the actuals show a decrease of Rx. 53,777, chiefly due to an over-estimate by about (Rx. 26,800) of the expenditure chargeable to Civil Works on account of the Bangalore water-supply scheme, and to stores (to the value of about Rx. 9,300) paid for by the Secretary of State not having arrived till after 31st March 1898. The expenditure in Bengal and the Punjab was also over-estimated.

Provincial outlay, Rx. 2,258,018.

The actuals fell short of the Budget Estimate by Rx. 32,982, of which Departmental Officers contributed Rx. 24,330, and Civil Officers Rx. 8,652. There was a large excess in Assam (Rx. 87,936) due to additional funds being granted for repairs rendered necessary by the earthquake, but this was more than counterbalanced by the following savings, due generally to the restriction of expenditure:—

	Rx.
Burma	18,381
Bengal	13,329
North-Western Provinces and Oudh	12,412
Punjab	24,608
Bombay	34,872

The excess outlay over the Revised Estimate was Rx. 39,018 which was the net result of an excess of Rx. 40,170 in the expenditure under Departmental Officers and a lapse of Rx. 1,152 of grant for expenditure under Civil Officers. The excess of Rx. 40,170 was mainly contributed by Assam (7,536), Bengal (14,171), Punjab (15,392) and Madras (10,936), partly counterbalanced by a saving in the North-Western Provinces and Oudh (13,812).

Incorporated Local Fund outlay, Rx. 1,564,010.

The decrease of Rx. 221,790 in the actuals as compared with the Budget Estimate was chiefly due to restriction of expenditure. Lapses from the Revised Estimate of Rx. 14,124 under Departmental Officers and of Rx. 17,766 under Civil Officers were due to an over-estimate of the requirements of the year.

7. The total expenditure of the year, including the outlay from Excluded Local Funds, Contributions and Local Loans, has been charged in the accounts under the following heads:—

			Rx.
New works			1,522,707
Repairs			1,848,495
Tools and plant			52,409
Suspense			—*13,616*
Miscellaneous (Contributions to Municipalities, etc.)			57,321
Establishment			893,678
			4,360,994(*a*)
Add—			
In England—	Rx.	77,429	
Payment	„	43,601	
Exchange			121,030
Total			4,482,024

(*a*) Includes £3,437 on account of English stores, *plus* Rx. 1,936 exchange thereon.

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, Contributions and Local Loans Rx. 231,473, 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.
Civil Buildings—	Public Works Officers.				
New works	92,995	525,148	14,917	36,149	669,209
Repairs	55,648	231,254	14,452	6,550	307,904
Communications—					
New works	21,866	195,513	110,766	5,108	333,253
Repairs	31,015	547,726	216,686	8,729	804,156
Miscellaneous Public Improvements—					
New works	58,229	22,027	26,663	132,013	238,932
Repairs	934	21,514	13,902	31,996	68,346
Total Works and Repairs	260,687	1,543,182	397,386	220,545	2,421,800
Establishment	52,276	558,346	76,895	13,672	701,189
Tools and plant	3,016	33,561	5,754	790	43,121
Suspense	—15,604	5,781	—259	—3,534	—13,616
Total Public Works Officers	300,375	2,140,870	479,776	231,473	3,152,494
Civil Buildings—	Officers of other Departments.				
New works	1,760	5,192	48,101	...	55,053
Repairs	1,406	6,040	41,414	...	48,860
Communications—					
New works	1,160	1,818	137,532	...	140,510
Repairs	396	12,632	555,369	...	568,397
Miscellaneous Public Improvements—					
New works	84	33,794	51,872	...	85,750
Repairs	162	8,846	41,824	...	50,832
Total Works and Repairs	4,968	68,322	876,112	...	949,402
Establishment	2,144	15,904	174,441	...	192,489
Tools and plant	6	933	8,349	...	9,288
Miscellaneous	...	31,989	25,332	...	57,321
Total Officers of other Departments	7,118	117,148	1,084,234	...	1,208,500
Total	307,493	2,258,018	1,564,010	231,473	(a) 4,360,994
ENGLAND.					
Royal Indian Civil Engineering College, Cooper's Hill					26,157
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.					
Total England at two shillings per rupee					51,272
Exchange					77,429
					43,601
GRAND TOTAL					4,482,024

(a) Includes £3,437 on account of English stores, *plus* Rx. 1,936 exchange thereon.

8. The capital cost of Civil buildings on which expenditure under "Repairs" was incurred during the year was:—

		Rx.
India	Central India	74,106
	Rajputana	138,815
	Coorg	75,293
	Baluchistan	221,878
	Port Blair	43,316
	Total India	553,408
Central Provinces		772,600
Burma		1,967,656
Assam		272,849
Bengal		4,148,346
North-Western Provinces and Oudh		4,731,093
Punjab		2,038,216
Madras		1,711,556
Bombay		4,632,755
	GRAND TOTAL	20,828,479

9. *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.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	£	£	£	£	£
Salaries of President, Professors, etc., and other Charges of the Royal Indian Civil Engineering College, Cooper's Hill	30,330	26,944	26,489	25,995	26,157
Furlough pay and absentee allowances of Officers of the Public Works Department	49,729	47,091	52,749	55,312	46,360
Salaries, etc., of passed students detained in England	3,683	3,847	3,999	3,709	3,752
Passage to India of Officers on appointment	611	611	656	545	711
Salaries, etc., of Indian Officers of the Public Works Department undergoing training in England	354	87	165	42	449
Remuneration for professional services	379	...	...	...	...
	85,086	78,580	84,058	85,603	77,429
Exchange	55,294	65,377	63,865	56,570	43,601
Total	140,380	143,957	147,923	142,173	121,030

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

	Charge in sterling.	Income in sterling.		Net charge.
	£	£		£
In 1897-98	26,157	28,911	=	—2,754
„ 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 increase in expenditure over the previous year; but the income was the largest that has been realized during the period of eight years for which figures are given above, and the net result was a credit of £2,754.

11. 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 1897-98 compares as follows with that incurred during the four preceding years :—

Heads of Service.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Rx.	Rx.	Rx.	Rx.	Rx.
Public Works Officers.					
Civil Buildings	1,112,382	938,910	1,053,641	1,130,916	934,414
Communications	1,332,855	1,191,165	1,202,652	1,168,359	1,123,572
Miscellaneous Public Improvements	97,653	111,266	128,783	121,821	143,269
Total, Works and Repairs	2,542,890	2,241,341	2,385,076	2,421,096	2,201,255
Establishment	711,581	710,330	712,205	682,161	687,517
Tools and Plant	41,427	33,179	38,005	43,630	42,331
Suspense (Stock, etc.)	*—17,937*	*—31,218*	*—34,077*	19,726	*—10,082*
Total Public Works Officers	3,277,961	2,953,632	3,101,209	3,166,613	2,921,021
Officers of other Departments.					
Civil Buildings	104,912	99,167	122,196	125,065	103,913
Communications	755,082	779,415	822,948	766,744	708,907
Miscellaneous Public Improvements	131,277	152,080	198,304	197,159	136,582
Total, Works and Repairs	991,271	1,030,662	1,143,448	1,088,968	949,402
Establishment	170,596	186,741	174,389	182,377	192,489
Tools and Plant	7,998	7,157	7,836	9,626	9,288
Miscellaneous	42,074	22,782	29,769	36,532	57,321
Total Officers of other Departments	1,211,939	1,247,342	1,355,442	1,317,503	1,208,500
GRAND TOTAL	4,489,900	4,200,974	(a) 4,456,651	(b) 4,484,116	(c) 4,129,521

(a) Includes £2,317 on account of English stores, *plus* exchange thereon.
(b) Includes £5,768 " " " "
(c) Includes £3,437 " " " "

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

1893-94	27·98
1894-95	31·69
1895-96	29·86
1896-97	28·18
1897-98	31·23

There has been an increase in the percentage as compared with the previous year.

13. The Provinces, in which the percentages are highest, are given below :—

	Percentage on outlay on works and repairs.
Central India	61·06
Madras	47·59
Central Provinces	42·92
Rajputana	41·82
North-Western Provinces and Oudh	40·22

The high rates in Central India and Rajputana are due to exceptional circumstances. A comparatively large establishment has to be maintained owing to the scattered nature of the works. Those in the Central Provinces and North-Western Provinces and Oudh are due to the increased charges on account of the allowances, etc., of officers transferred to the Province for duty on famine works. While in Madras the high percentage this year is due to the restriction of outlay on works and repairs which was necessary to admit of adequate provision being made for famine relief works.

The rate for work done under the control of the Director-General of Military Works is very low, being only 4·05 per cent., and is stated to be attributable to the non-adjustment of certain charges in connection with the expenditure on the Bangalore Water-supply. The adjustment due to *end* of 1898-99 will be carried out in the accounts for that year.

14. Of the total outlay under Public Works Officers—

		Against in 1896-97.	Against in 1895-96.
22	per cent. was expended on new Buildings	27 per cent.	26 per cent.
11	" " " " Roads	12 "	13 "
4	" " " " Works of Miscellaneous Public Improvement	3 "	6 "
37	" Total on new Works	42 "	45 "
10	" was spent on Repairs of Buildings	9 "	8 "
27	" " " " Roads	25 "	24 "
1	" " " " Works of Miscellaneous Public Improvement	1 "	2 "
38	" Total on Repairs	35 "	34 "
24	" of the total outlay was absorbed by Establishment	21 "	21 "
1	" by Tools and Plant and Suspense	2 "	...
25	" Total on Establishment, Tools and Plant and Suspense	23 "	21 "
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.	5 per cent.
14	" " " " Roads	14 "	16 "
11	" " " " Works of Miscellaneous Public Improvement	11 "	10 "
23	" Total on new Works	30 "	31 "
4	" was expended on Repairs to Buildings	4 "	4 "
47	" " " " Roads	44 "	45 "
4	" " " " Works of Miscellaneous Public Improvement	4 "	4 "
55	" Total on Repairs	52 "	53 "
16	" of the total outlay was recorded under Establishment	14 "	13 "
5	" under Miscellaneous	3 "	2 "
1	" of the outlay on Tools and Plant	1 "	1 "
22	" Total on Establishment, Miscellaneous, etc.	18 "	16 "
100	Total	100	100

15. In Burma, Bengal, and the North-Western Provinces and Oudh large sums were spent on new buildings; but in all provinces the bulk of the expenditure was devoted to the construction and repairs of roads. From Imperial Funds, a sum of Rx. 56,858 (exclusive of Expenditure in England and Exchange) was expended on the Bangalore water-supply.

The principal figures are given in the table below :—

Province.	New Buildings.	New Roads.	Repairs to Roads.	Total expenditure under "45.—Civil Works."
	Rx.	Rx.	Rx.	Rx.
Burma	155,144	93,725	137,685	461,117
Bengal	173,121	71,184	270,808	634,501
North-Western Provinces and Oudh	82,752	41,468	175,479	372,170
Central Provinces . . .	19,327	38,824	46,327	118,111
Assam	43,125	75,935	118,450	274,802
Punjab	48,168	30,209	125,380	256,127
Madras	73,633	59,753	280,895	499,811
Bombay	71,533	45,434	177,080	394,008

16. A few of the principal works, on which outlay from Imperial Funds was incurred, and their localities are noted below :—

In Military Works Department—

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

In Port Blair and Nicobars—

Buildings—Cellular Jail at Aberdeen.

In Baluchistan—

Buildings—New Residency, Quetta.
Roads—Converting Kuch-Ziarat road into a tonga road.

In Assam—

Roads—Nichuguard-Manipur road.

In Bengal—

Buildings—New office for Comptroller of Post Offices, Calcutta.

In Punjab—

Buildings—Public Works Department New Secretariat Offices at Simla.

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

		Against in	
		1896-97.	1895-96.
25 per cent.	on new Buildings . . .	30 per cent.	29 per cent.
9 „	„ Roads	7 „	7 „
1 „	„ Works of Miscellaneous Public Improvement .	2 „	3 „
35 „	Total on new Works . . .	39 „	39 „
11 „	on Repairs to Buildings . .	10 „	10 „
25 „	„ „ to Roads . . .	24 „	24 „
1 „	„ „ to Works of Miscellaneous Public Improvement .	1 „	1 „
37 „	Total on Repairs	35 „	35 „
26 „	of the total outlay has gone in payments to Establishment .	24 „	26 „
2 „	on Tools and Plant and Suspense .	2 „	...
28 „	Total on Establishment and Tools and Plant, etc.	26 „	26 per cent.
100	Total	100	100

18. Burma, Bengal, the North-Western Provinces and Oudh, Madras, and Bombay show considerably larger outlay on new buildings than on new roads. On the other hand, in the Central Provinces, Burma, Assam, Bengal, the North-Western Provinces and Oudh, Punjab, and Bombay, the bulk of the expenditure was incurred on the maintenance of roads; there being, in comparison, but a trifling sum devoted to new roads, in all the provinces, except the Central Provinces, Burma, and Assam. The outlay by officers of other Departments was comparatively small, and it was chiefly incurred on works of Miscellaneous Public Improvement.

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

In Central Provinces—

Buildings—Special repairs, additions and alterations to Police lines, Nagpur.
Roads—Betul-Chhindwara road, 2nd, 3rd, and 4th sections.
Dindori-Birsinghpur road, 1st section, from Dindori to Shahapura.

In Burma—

Buildings—Extension of Toungoo Jail.
Extension of Jail at Bassein.
Constructing main west entrance, Jail, Bassein.
Conversion of Paungde Reformatory into a District Jail.
Military Post at Sadôn.
Barracks and lines for Military Police at Myitkyina.
District Court-house at Thatôn.
Constructing quarters for Government clerks at Rangoon.
Roads—Cart-road over Bhamo-Manoi section of Bhamo-Namkhan road.
Indin-Falam road.
Roads and drains for Maymyo station.
Raising and bridging 19 miles of road from Kyauksè to Samôn *vid* Kunse.
Ruby Mines road from Thabeitkyin to Mogôk.
Road from Tavoy to a point on river bank opposite Yebyu.
Metalling portions of the Myingyan-Fort Stedman road.
Taungyi-Kéngtúng road, 1st section.

In Assam—

Buildings—Reconstructing Sylhet Jail.

Roads—Cart-road from Maulvi Bazar to Manumukh.
Aijal-Lungleh road.
Bridges on Companyganj-Salutikar road.
Bridging Northern Trunk road between Gohpur and Kolabari.
Reconstructing bridges on Gauhati-Shillong cart-road.
Rebuilding 14 major bridges in the Assam Trunk road west of Gauhati.

In Bengal—

Buildings—Installation of the electric light at Belvedere and Jail, Alipore.
Out-patient building, Medical College Hospital, Calcutta.
Acquiring a plot of land on the east side of the Presidency General Hospital, Dhalanda.
New Chemical block, Medical College, Calcutta.
Additions and alterations to Soldiers' barrack, Chinsura.
Extension of out-patient department in Campbell Hospital, Sealdah.
Female Ward in Campbell Hospital, Sealdah.
Central ganja godown, Nowgong.
Public office, Darjeeling.
School building for 200 boys, Kurseong.
Reconstructing new Kutcherry building, Darjeeling.
Double-storied barrack, Bhagalpur.
Salt golahs, Chittagong.

In North-Western Provinces and Oudh—

Buildings—New Government House, Naini Tal.
Main building of new Diocesan Boys' School, Naini Tal.

In Punjab—

Roads—Improving and metalling the feeder road from Ajnala to Amritsar.
Miscellaneous Public Improvements—Extending Protection Works, Dera Ghazi Khan, for 1897-98.

In Madras—

Buildings—Additions and improvements to Collector's office, Cuddalore.
Public offices, Tanjore.
New Law College, Madras.
Roads—Boyarani-Kallikota roads.
Improvements to Chundalo-Mysore road.
Miscellaneous Public Improvements—Improvements to Ootacamund Lake.

In Bombay—

Buildings—Narotamdas Madhavdas Lunatic Asylum, Navapáda.
Roads—British portion of Neri-Ajanta road.

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

		Against	
		1896-97.	1895-96.
3 per cent.	on new Buildings	5 per cent.	6 per cent.
23 „	„ Roads	28 „	28 „
6 „	„ Miscellaneous Public Improvements	6 „	6 „
32 „	Total on new Works	39 „	40 „
3 „	on Repairs to Buildings	3 „	3 „
45 „	„ „ Roads	40 „	39 „
3 „	„ „ Miscellaneous Public Improvements	2 „	2 „
51 „	Total on Repairs	45 „	44 „
16 „	on Establishment	15 „	15 „
1 „	„ Tools and Plant and Suspense	1 „	1 „
17 „	Total on Establishment and Tools and Plant	16 „	16 „
100	Total	100	100

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

In Burma—

Roads—Constructing a bridge over the Akyamchaung at Akyaw.

In Assam—

Roads—Sunamganj-Pagla road.
Natwanpur-Jaintiapur road.
Bridge over Desoi at Moriani.

In North-Western Provinces and Oudh—

Roads—Converting Man-Punch road into a 1st class road.

In Bombay—

Roads—Kudchi-Terdal road, 2nd and British portion.
Athni-Kagwad road.
Miryabar-Shindgi *viâ* the Amba Ghát section from Bijapur to Shiwangi, 1st and 2nd sections.
Indi-Sindgi road, 1st section.
Palla-Bádámi road, improving portion.
Gajendragad-Naregal road.
Nargund-Mallápur road.
Ron-Gajendragad road.

In Punjab—

Roads—Improving the Jhajjar-Bahadurgarh road.

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 Excluded Local Funds, Contributions and Local Loans during 1897-98 are given below; in some cases a portion of the expenditure is also recorded under Provincial:—

In Military Works Department—

Buildings—Sandeman Memorial Hall at Quetta.

In Central Provinces—

Miscellaneous Public Improvements—Water-works, Bhandara.
„ Khandwa.
„ Wardha.

In Punjab—

Miscellaneous Public Improvements—Drainage work, Delhi.
Extending River Protective Works, Dehra Ghazi Khan.

In Madras—

Miscellaneous Public Improvements—Light house at False Point, Diva.
„ Monapad.

24. *33.—Famine Relief Works.*—The actual outlay by Funds (exclusive of outlay from Excluded Local Funds) is compared with the Budget and Revised Estimates in the following table:—

	Imperial.	Provincial.	Incorporated Local.	Total.
	Rx.	Rx.	Rx.	Rx.
Budget Estimate	1,945,100	164,100	41,000	2,150,200
Revised Estimate	3,240,000	158,300	11,500	3,409,800
Actuals	3,210,789	138,818	2,760	3,352,367

The increase over the Budget Estimate was due to the fact that no accurate forecast of expenditure on Relief Works could be prepared owing to

uncertainty regarding the extent to which, and the time over which, relief operations would be necessary. The decrease compared with the Revised Estimate was due principally to the transfer at the close of the year of the normal expenditure on revenue-producing works to ordinary heads under Public Works Department Code, Volume I, Chapter IX, paragraph 104 (III and IV).

The detailed account of expenditure by provinces and departmental heads will be found in the abstracts and detailed accounts appended to the review. In the Central Provinces, North-Western Provinces and Oudh, Madras and Bombay the expenditure has been heavy. The greater portion or nearly two-thirds of the whole outlay was incurred on roads. The expenditure on the works recorded under this head would not have been incurred in ordinary years.

25. The outlay from Excluded Local Funds, on Famine Relief works, Punjab, amounted to Rx. 3,923.

26. *50.—Miscellaneous Public Improvements.*—An expenditure of Rx. 4,105 was incurred during the year on account of constructing a jetty and a shed at Chittagong, against the provision of Rx. 8,400 in the Revised Estimate for the year. The work, which is estimated to cost Rx. 48,860, is being carried out by the Assam-Bengal Railway Company, and the expenditure transferred to the Public Works Department, Bengal, for final adjustment.

27. The suspense balances and objectionable expenditure outstanding at the close of 1897-98 have been reviewed separately.

CALCUTTA;
The 13th March 1899.

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

Documents accompanying.

Abstract and detailed accounts of Revenue and Expenditure recorded under the head Civil Works during 1897-98. Pages I to XVII.

Abstract and detailed accounts of the Expenditure on Famine Relief Works in India during 1897-98. Pages XVIII and XIX.

Appendix—Detailed account of Expenditure of the Public Works Department from Excluded Local Funds during 1897-98. 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 1897-98. Pages XXIII and XXIV.

Appendices Nos. 62 E to 62 An. Classified Abstracts of Expenditure on Civil Works and Repairs during 1897-98 by Funds and Service Heads. Pages XXV to XLI.

No. 0105 G., dated 13th March 1899.

Submitted to the Government of India, Public Works Department.

Accompaniment to Accountant General, P. W. D., No. 0105 G., dated 13th March 1899.

ABSTRACT by Funds, Departmental Heads, and Agency of Collection and Disbursement of Revenue and Expenditure recorded under the head CIVIL WORKS during 1897-98, compared with the Budget and Revised Estimates of the year and the Actuals of the year 1896-97.

Revenue. Actuals, 1896-97.	Revenue. Budget Estimate, 1897-98.	Revenue. Revised Estimate, 1897-98.	Revenue. Actuals, 1897-98.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1897-98.	Expenditure. Revised Estimate, 1897-98.	Expenditure. Budget Estimate, 1897-98.	Expenditure. Actuals, 1896-97.
Rx.	Rx.	Rx.	Rx.	IMPERIAL.		Rx.	Rx.	Rx.	Rx.
				ORIGINAL WORKS—					
				Departmental		173,090	216,600	158,700	347,696
				Civil		3,004	3,000	2,400	2,895
						176,094	219,600	161,100	350,591
				REPAIRS—					
				Departmental		87,597	90,900	91,000	171,714
				Civil		1,964	1,900	1,500	1,777
						89,561	92,800	92,500	173,491
				ESTABLISHMENT—					
				Departmental		52,276	55,500	56,000	128,895
				Civil		2,144	2,100	1,300	424
						54,420	57,600	57,300	129,319
				TOOLS AND PLANT—					
				Departmental		3,016	3,300	3,300	8,430
				Civil			...	...	407
					ix	3,022	3,300	3,300	8,837
				SUSPENSE—					
				Departmental		*—15,604*	*—10,800*	...	4,855
				MISCELLANEOUS—					
				Civil		...	200	1,000	117
				RESERVE—					
				Departmental		...	600	9,400	...
				Deduct—					
				Outlay in England—					
				At 2 shillings per rupee . .		*3,437*	*3,900*	*1,900*	*5,768*
				Exchange		*1,936*	*2,200*	*1,300*	*3,811*
						5,373	*6,100*	*3,200*	*9,579*
15,983	9,400	10,500	10,440	Net receipts and outlay in India .		302,120	357,200	321,400	657,631
15,923	9,300	9,900	9,877	Carried forward { Departmental .	v & ix	295,002	350,000	315,200	652,011
60	100	600	563	Carried forward { Civil . .	v & ix	7,118	7,200	6,200	5,620

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

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

Revenue. Actuals, 1896-97.	Revenue. Budget Estimate, 1897-98.	Revenue. Revised Estimate, 1897-98.	Revenue. Actuals, 1897-98.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1897-98.	Expenditure. Revised Estimate, 1897-98.	Expenditure. Budget Estimate, 1897-98.	Expenditure. Actuals, 1896-97.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
15,923	9,300	9,900	9,877	Brought forward { Departmental .	...	295,002	350,000	315,200	652,011
60	100	600	563	Civil .	...	7,118	7,200	6,200	5,620
				Add—					
26,224	27,600	28,400	28,911	Receipts and outlay in England—					
17,330	18,200	15,900	16,280	At 2 shillings per rupee .	ix	80,866	80,200	90,800	91,371
				Exchange on above . . .	ix	45,537	44,900	59,900	60,381
59,477	55,100	54,200	55,068	TOTAL—					
60	100	600	563	Departmental	...	421,405	475,100	465,900	803,763
59,537	55,200	54,800	55,631	Civil	...	7,118	7,200	6,200	5,620
				TOTAL IMPERIAL .	...	428,523	482,300	472,100	809,383
				PROVINCIAL.					
				ORIGINAL WORKS—					
				Departmental		742,688	731,600	785,300	773,913
				Civil		40,804	33,100	52,300	111,789
						783,492	764,700	837,600	885,702
				REPAIRS—					
				Departmental		800,494	786,200	759,200	671,324
				Civil		27,518	29,800	30,500	38,617
						828,012	816,000	789,700	709,941
				ESTABLISHMENT—					
				Departmental		558,346	541,000	572,700	469,604
				Civil		15,904	16,700	11,400	11,966
					xi	574,250	557,700	584,100	481,570
				TOOLS AND PLANT—					
				Departmental		33,561	31,400	36,000	29,934
				Civil		933	200	200	216
						34,494	31,600	36,200	30,150
				SUSPENSE—					
				Departmental		5,781	10,500	11,000	14,612
				MISCELLANEOUS—					
				Civil		31,989	38,500	32,400	9,806
163,332	159,500	155,000	153,983	TOTAL—					
116,556	121,400	122,600	124,579	Departmental	vii & xi	2,140,870	2,100,700	2,164,200	1,959,387
279,888	280,900	277,600	278,562	Civil	vii & xi	117,148	118,300	126,800	172,394
				TOTAL PROVINCIAL .		2,258,018	2,219,000	2,291,000	2,131,781

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

Revenue. Actuals, 1896-97.	Revenue. Budget Estimate, 1897-98.	Revenue. Revised Estimate, 1897-98.	Revenue. Actuals, 1897-98.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1897-98.	Expenditure. Revised Estimate, 1897-98.	Expenditure. Budget Estimate, 1897-98.	Expenditure. Actuals, 1896-97.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				INCORPORATED LOCAL.					
				ORIGINAL WORKS—					
				Departmental		152,346	167,200	164,000	207,881
				Civil		237,505	266,700	359,300	297,427
						389,851	433,900	523,300	505,308
				REPAIRS—					
				Departmental		245,040	243,900	252,900	248,568
				Civil		638,607	619,700	719,100	636,463
						883,647	863,600	972,000	885,031
				ESTABLISHMENT—					
				Departmental		76,895	79,000	80,000	83,662
				Civil	xiii	174,441	178,300	172,300	169,987
						251,336	257,300	252,300	253,649
				TOOLS AND PLANT—					
				Departmental		5,754	3,800	5,900	5,266
				Civil		8,349	9,200	8,500	9,003
						14,103	13,000	14,400	14,269
				SUSPENSE—					
				Departmental		—259	...	...	259
				MISCELLANEOUS—					
				Civil		25,332	28,100	23,800	26,609
				TOTAL—					
				Departmental	vii & xiii	479,776	493,900	502,800	545,636
2,549	2,600	2,000	2,282	Civil	vii & xiii	1,084,234	1,102,000	1,283,000	1,139,489
292,972	290,900	275,300	278,787						
295,521	293,500	277,300	281,069	TOTAL INCORPORATED LOCAL .	...	1,564,010	1,595,900	1,785,800	1,685,125
				* EXCLUDED LOCAL.					
				ORIGINAL WORKS . . .	xv	80,236	59,000	116,000	89,688
				REPAIRS	xv	33,8[illegible]	4,200	39,400	44,394
				ESTABLISHMENT	xv	10,01[illegible]	4,300	13,200	8,890
				TOOLS AND PLANT . . .	xv	551	400	1,000	615
				SUSPENSE	xv	—3,534	...	...	3,534
				TOTAL EXCLUDED LOCAL .		121,139	67,900	169,600	147,121

* Departmental.

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

Revenue. Actuals, 1896-97.	Revenue. Budget Estimate, 1897-98.	Revenue. Revised Estimate, 1897-98.	Revenue. Actuals, 1897-98.	Funds, Departmental Heads, and Agency.	For details, see page	Expenditure. Actuals, 1897-98.	Expenditure. Revised Estimate, 1897-98.	Expenditure. Budget Estimate, 1897-98.	Expenditure. Actuals, 1896-97.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				* CONTRIBUTIONS.					
				Original Works	xvii	71,804	66,500	10,300	46,697
				Repairs	xvii	13,405	15,000	3,100	15,356
				Establishment	xvii	2,700	2,600	1,300	2,988
				Tools and Plant	xvii	239	300	100	249
				Suspense	xvii	...	...	...	—20
				Total Contributions		88,148	84,400	14,800	65,270
				* LOCAL LOANS.					
				Original Works	xvii	21,230	12,100	...	30,548
				Repairs	xvii	...	...	...	...
				Establishment	xvii	956	...	...	—338
				Tools and Plant	xvii	...	...	...	—169
				Total	...	22,186	12,100	...	30,041
				ABSTRACT OF FOREGOING.					
				Departmental—					
59,477	55,100	54,200	55,068	Imperial	...	421,405	475,100	465,900	803,763
163,332	159,500	155,000	153,983	Provincial	...	2,140,870	2,100,700	2,164,200	1,959,387
2,549	2,600	2,000	2,282	Incorporated Local	...	479,776	493,900	502,800	545,636
...	...	...	...	Excluded Local	...	121,139	67,900	169,600	147,121
...	...	...	...	Contributions	...	88,148	84,400	14,800	65,270
...	...	...	...	Local Loans	...	22,186	12,100	...	30,041
225,358	217,200	211,200	211,333	Total Departmental	...	3,273,524	3,234,100	3,317,300	3,551,218
				Civil—					
60	100	600	563	Imperial*	...	7,118	7,200	6,200	5,620
116,556	121,400	122,600	124,579	Provincial	...	117,148	118,300	126,800	172,394
292,972	290,900	275,300	278,787	Incorporated Local	...	1,084,234	1,102,000	1,283,000	1,139,489
409,588	412,400	398,500	403,929	Total Civil	...	1,208,500	1,227,500	1,416,000	1,317,503
634,946	629,600	609,700	615,262	GRAND TOTAL	...	4,482,024	4,461,600	4,733,300	4,868,721

* Departmental.

Calcutta;
Dated 13th March 1899.

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

DETAILED ACCOUNT OF REVENUE DURING 1897-98.

		India.												
	England.	Director General of Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Baluchistan.	Total.	Assam.	Burma	Bengal	North-Western Provinces.	Punjab.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.														
Departmental.														
Rents of buildings	...	119	1,319	1,023	94	3	2,413	4,971	...	...	...	...	4,510	9,481
Sales of barrack furniture	...	1	...	...	...	...	...	1	...	...	...	...	...	1
„ tools and plant	...	...	4	12	14	43	...	73	...	...	...	...	...	73
„ produce	...	20	83	4	...	...	...	107	...	...	...	...	...	107
„ old materials	...	10	2	...	1	...	...	13	...	...	...	...	...	13
Fines, refunds, and miscellaneous	...	152	10	13	26	...	1	202	...	...	...	...	...	202
	...	302	1,418	1,052	135	46	2,414	5,367	...	...	...	...	4,510	9,877
Add—														
England £	28,911	...	...	...	...	...	...	...	...	...	...	...	...	28,911
Exchange Rx.	16,280	...	...	...	...	...	...	...	...	...	...	...	...	16,280
Total	45,191	302	1,418	1,052	135	46	2,414	5,367	...	...	...	...	4,510	55,068
Officers of other Departments.														
Fines, refunds, and miscellaneous	...	...	...	267	...	91	205	563	...	...	...	...	...	563
Total	...	...	...	267	...	91	205	563	...	...	...	...	...	563
Total Imperial	45,191	302	1,418	1,319	135	137	2,619	5,930	...	...	...	...	4,510	55,631
Carried forward	45,191	302	1,418	1,319	135	137	2,619	5,930	...	...	...	...	4,510	55,631

DETAILED ACCOUNT OF REVENUE DURING 1897-98—*concluded.*

	England.	India. Director General of Military Works.	Rajputana.	Central India.	Coorg.	Hyderabad.	Baluchistan.	Total India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Brought forward	Rx. 45,191	Rx. 302	Rx. 1,418	Rx. 1,319	Rx. 135	Rx. 137	Rx. 2,619	Rx. 5,930	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 4,510	Rx. ...	Rx. ...	Rx. 55,631
PROVINCIAL.																	
DEPARTMENTAL.																	
Rents of buildings	...	...	...	...	...	...	...	...									
Sales of buildings	...	...	...	...	...	...	...	...	2,015	13,971	1,661	7,176	4,052	1,695	7,026	9,261	46,857
„ tools and plant	...	...	...	...	...	...	...	...		2,512	5	286	275	4,689	460	...	8,227
„ produce	...	...	...	...	...	...	...	...	...	471	98	212	50	449	3,394	566	5,253
„ old materials	...	...	...	...	...	...	...	...	13	57	15	267	1,551	2,635	180	1,158	5,978
Value of materials received from old buildings	...	...	...	...	...	...	...	...	115	47	146	264	128	275	1,153	1,086	3,101
Rents from Strand bank, Maidan, etc.	...	...	...	...	...	...	...	...	2	115	810	68	5	95	99	10	1,202
Receipts from self-supporting Workshops	...	...	...	...	...	...	...	...	...	...	...	4,409	...	...	...	...	4,409
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	3,674	...	342	...	4,016
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44,647	44,698
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	51	...	2,703	...	...	...	6,705
Collections under Highway Act	..	...	...	...	...	...	...	...	2,106	...	1,896	...	30	...	—1	6	144
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...	85	18	1	5	...	...	...	967	967
Recoveries and advances made in England	...	...	...	...	...	...	...	...	...	...	...	7,469	857	1,053	6,183	4,482	21,913
Arboriculture	...	...	...	...	...	...	...	...	67	1,614	188	...	...	...	...	...	5
									5	...	...	...	508	...	...	...	508
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...					
									4,408	18,856	4,820	20,156	13,833	10,891	18,836	62,183	153,983
OFFICERS OF OTHER DEPARTMENTS.																	
Rents of buildings	...	...	...	...	...	...	...	...									
Sales of buildings	...	...	...	...	...	...	...	...						1,552	...	...	3,234
„ produce	...	...	...	...	...	...	...	...	765	118	799	...	...	4,876	...	...	4,876
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	...	4,876	...	...	1,960
Ferry receipts	...	...	...	...	...	...	...	...	...	...	...	...	1,958	...	...	...	8,204
Fees on masonry graves	...	...	...	...	...	...	...	...	2	...	...	...	...	8,136	...	...	98,406
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...	63	...	...	5	...	...	...	...	1,691
									7	...	3,186	24,684	52,209	18,320	...	185	6,208
TOTAL	...	...	...	...	...	...	...	...	120	145	...	298	322	260	361	459	
									252	13	...	1,091	190	4,174	29		
TOTAL PROVINCIAL	...	...	...	...	...	...	...	...	1,209	276	3,985	26,078	54,679	37,318	390	644	124,579
									5,617	19,132	8,805	46,234	68,512	48,209	19,226	62,827	278,562
INCORPORATED LOCAL.																	
DEPARTMENTAL.																	
Rents of buildings	...	...	...	...	...	...	...	...									
Sales of buildings	...	...	...	...	...	...	...	...					301	...	...	...	376
„ tools and plant	...	...	...	...	...	...	...	...			75	...	5	...	...	...	5
„ produce	...	...	...	...	...	...	...	...	...	...	...	...	49	...	...	...	51
„ old materials	...	...	...	...	...	...	...	...	...	...	2	...	13	...	665	...	694
Unclaimed deposits	...	...	...	...	...	...	...	...	...	...	1	...	12	259	...	...	314
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...	15	...	43	...	1	...	...	...	6
Arboriculture	...	...	...	...	...	...	...	...	...	...	5	...	47	43	14	...	147
									...	...	40	...	689	...	...	...	689
TOTAL	...	...	...	...	...	...	...	...	3	...	...	...					
									...	...	...	...	1,117	302	679	...	2,282
OFFICERS OF OTHER DEPARTMENTS									18	...	166	...					
Rents of buildings	...	...	...	...	...	...	...	...									
Sales of buildings	...	...	...	...	...	...	...	...								601	4,866
„ old materials	...	...	120	...	73	...	...	193	8	548	11	1,734	...	1,771	...	144	1,091
Tolls on roads	...	...	...	...	...	...	...	...	12	...	...	527	...	190	218	...	478
Canal and ferry receipts	...	...	...	...	...	...	...	...	18	...	...	37	...	...	423	27,471	29,809
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,382	201,882
Tolls on steamers	...	...	...	...	2,338	...	...	2,338	5,105	16,134	9,768	45,825	...	16,661	95,007	1,640	14,745
Contributions	...	...	3	...	...	...	...	3	103	...	...	...	4,491	8,508	...	...	757
Fines, refunds, and miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	757	...	...	...	14,058
									...	...	...	5,457	...	...	2,715	5,591	14,058
TOTAL	...	...	123	...	2,411	...	...	2,534	155	140	4	997	3,268	2,447	3,167	449	11,101
									417	352							
TOTAL LOCAL	...	...	123	...	2,411	...	...	2,534	5,818	17,174	9,783	54,577	8,516	29,577	101,530	49,278	278,787
									5,836	17,174	9,949	54,577	9,633	29,879	102,209	49,278	281,069
GRAND TOTAL	45,191	302	1,541	1,319	2,546	137	2,619	8,464	11,453	36,306	18,754	100,811	78,145	82,598	121,435	112,105	615,262

DETAILED ACCOUNT OF EXPENDITURE DURING 1897-98.

	England.	India.							
		Director-General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Hyderabad.	Port Blair.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Departmental.									
Civil Buildings—									
New works	...	7,670	2,191	962	1,093	...	...	419	3,674
Repairs	...	5,016	2,701	1,435	737	...	...	624	1,139
Communications—									
New works	...	...	1,849	1,265	2,997	...	...	...	...
Repairs	...	276	3,925	12,639	6,858	...	...	...	...
Miscellaneous Public Improvements—									
New works	...	56,858	...	...	724	...	—872	...	...
Repairs	...	...	...	...	111	...	...	...	...
Total Works and Repairs	...	69,820	10,666	16,301	12,520	...	—872	1,043	4,813
Establishment	...	2,824	4,892	9,953	3,651	...	50	237	861
Tools and plant	...	184	226	439	257	...	...	16	...
Suspense	...	—4,227	...	—289	—380	...	...	96	228
Total	...	68,601	15,784	26,404	16,048	...	—822	1,392	5,902
Deduct—Outlay in England £	...	...	...	...	...	...	...	...	*1,419*
Exchange	...	...	...	...	...	...	...	...	*799*
Net India	...	68,601	15,784	26,404	16,048	...	—822	1,392	3,684
Add—									
England £	80,866	...	...	...	...	...	...	...	...
Exchange Rx.	45,537	...	...	...	...	...	...	...	...
Total	126,403	68,601	15,784	26,404	16,048	...	—822	1,392	3,684
Civil.									
Civil Buildings—									
New works	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	502	...	...	...
Communications—									
New works	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...
Miscellaneous Public Improvements—									
New works	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...
Total Works and Repairs	...	...	...	...	...	502	...	...	...
Establishment	...	...	...	268	...	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...
Total Civil	...	...	...	268	...	502	...	...	...
Total Imperial	126,403	68,601	15,784	26,672	16,048	502	—822	1,392	3,684
Carried forward	126,403	68,601	15,784	26,672	16,048	502	—822	1,392	3,684

Baluchistan.	Total India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,195	19,204	384	...	2,814	36,624	5,810	21,498	2,853	3,808	92,995
3,545	15,197	353	...	2,338	15,443	4,933	10,071	1,251	6,062	55,648
3,370	9,481	...	...	10,075	...	...	2,445	—145	10	21,866
5,390	29,088	...	...	...	...	...	1,811	...	116	31,015
294	57,004	407	...	...	...	...	626	...	192	58,229
279	390	...	...	...	...	...	111	...	433	934
16,073	130,364	1,144	...	15,227	52,067	10,743	36,562	3,959	10,621	260,687
3,938	26,406	170	...	3,485	11,130	2,360	5,668	902	2,155	52,276
226	1,348	11	...	227	715	154	362	59	140	3,016
...	—4,572	...	—10,842	...	68	...	—258	...	...	—15,604
20,237	153,546	1,325	—10,842	18,939	63,980	13,257	42,334	4,920	12,916	300,375
...	*1,419*	...	*3*	*26*	*978*	...	*996*	...	*15*	*3,437*
...	*799*	...	*2*	*14*	*551*	...	*561*	...	*9*	*1,936*
20,237	151,328	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	295,002
...	...	...	...	...	...	...	...	...	...	80,866
...	...	...	...	...	...	...	...	...	...	45,537
20,237	151,328	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	421,405
1,760	1,760	...	...	...	...	...	...	...	...	1,760
904	1,406	...	...	...	...	...	...	...	...	1,406
1,160	1,160	...	...	...	...	...	...	...	...	1,160
396	396	...	...	...	...	...	...	...	...	396
84	84	...	...	...	...	...	...	...	...	84
162	162	...	...	...	...	...	...	...	...	162
4,466	4,968	...	...	...	...	...	...	...	...	4,968
1,876	2,144	...	...	...	...	...	...	...	...	2,144
6	6	...	...	...	...	...	...	...	...	6
6,348	7,118	...	...	...	...	...	...	...	...	7,118
26,585	158,446	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	428,523
26,585	158,446	1,325	—10,847	18,899	62,451	13,257	40,777	4,920	12,892	428,523

DETAILED ACCOUNT OF EXPENDITURE DURING 1897-98—*continued.*

	England.	India.							
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Hyderabad.	Port Blair.
Brought forward	Rx. 126,403	Rx. 68,601	Rx. 15,784	Rx. 26,672	Rx. 16,048	Rx. 502	Rx. —822	Rx. 1,392	Rx. 3,684
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	...	...	...	...	...	...	...	...	...
Carried forward	126,403	68,601	15,784	26,672	16,048	502	—822	1,392	3,684

	Baluchistan.	Total India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Brought forward	Rx. 26,585	Rx. 158,446	Rx. 1,325	Rx. —10,847	Rx. 18,899	Rx. 62,451	Rx. 13,257	Rx. 40,777	Rx. 4,920	Rx. 12,892	Rx. 428,523
PROVINCIAL.											
CIVIL WORKS.											
Departmental.											
Civil Buildings—											
New Works	...	...	18,619	151,312	39,969	106,194	71,832	22,141	54,335	60,746	525,148
Repairs	...	...	9,028	38,739	16,962	57,223	29,919	22,612	19,986	36,785	231,254
Communications—											
New Works	...	...	34,900	64,628	42,087	7,630	10,485	15,234	13,366	7,183	195,513
Repairs	...	...	35,354	115,495	82,780	62,486	77,098	93,320	8,914	72,279	547,726
Miscellaneous Public Improvements—											
New Works	...	...	3,137	4,583	1,841	1,726	6,496	—2,289	5,744	789	22,027
Repairs	...	...	...	3,156	1,296	5,801	583	5,212	1,838	3,628	21,514
TOTAL WORKS AND REPAIRS	...	...	101,038	377,913	184,935	241,060	196,413	156,230	104,183	181,410	1,543,182
Establishment	...	...	47,266	112,328	41,442	71,075	84,637	66,102	51,691	83,805	558,346
Tools and Plant	...	...	549	5,119	3,117	2,429	—2,138	4,390	17,580	2,515	33,561
Suspense	...	...	—353	11,259	6,742	—2,893	—11,324	—1,330	4,482	—802	5,781
TOTAL	...	...	148,500	506,619	236,236	311,671	267,588	225,392	177,936	266,928	2,140,870
Civil.											
Civil Buildings—											
New Works	...	...	...	...	...	136	449	...	4,607	...	5,192
Repairs	...	...	...	...	...	281	4,447	...	1,312	...	6,040
Communications—											
New Works	...	...	...	...	219	1,197	187	...	215	...	1,818
Repairs	...	...	...	...	795	4,615	1,422	...	5,800	...	12,632
Miscellaneous Public Improvements—											
New Works	...	...	...	...	7,994	365	3,422	...	22,013	...	33,794
Repairs	...	...	...	...	...	449	8,091	...	306	...	8,846
TOTAL WORKS AND REPAIRS	...	...	...	...	9,008	7,043	18,018	...	34,253	...	68,322
Establishment	...	...	1,069	1,373	1,490	3,167	5,139	2,970	...	696	15,904
Tools and Plant	...	...	...	...	704	70	159	...	...	...	933
Miscellaneous	...	...	1,149	20,230	31	...	4,098	5,441	200	840	31,989
TOTAL	...	...	2,218	21,603	11,233	10,280	27,414	8,411	34,453	1,536	117,148
TOTAL PROVINCIAL	...	...	150,718	528,222	247,469	321,951	295,002	233,803	212,389	268,464	2,258,018
Carried forward	26,585	158,446	152,043	517,375	266,368	384,402	308,259	274,580	217,309	281,356	2,686,541

DETAILED ACCOUNT OF EXPENDITURE

	England.	India.							
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Hyderabad.	Port Blair.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	126,403	68,601	15,784	26,672	16,048	502	—822	1,392	3,684
INCORPORATED LOCAL.									
CIVIL WORKS.									
Departmental.									
Civil Buildings—									
New Works	...	...	...	...	...	...	...	...	...
Repairs	...	...	22	...	...	...	...	...	...
Communications—									
New Works	...	...	356	...	1,076	...	...	...	...
Repairs	...	...	979	...	971	...	...	...	...
Miscellaneous Public Improvements—									
New Works	...	...	...	...	129	...	...	...	...
Repairs	...	...	...	...	69	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	1,357	...	2,245	...	...	...	...
Establishment	...	...	136	...	516	...	...	...	...
Tools and Plant	...	...	20	...	34	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	...
TOTAL	...	...	1,513	...	2,795	...	...	...	...
Civil.									
Civil Buildings—									
New Works	...	...	279	67	...	...	...	...	...
Repairs	...	...	71	279	...	...	...	...	...
Communications—									
New Works	...	...	50	...	...	...	...	...	...
Repairs	...	...	3	283	...	...	...	...	...
Miscellaneous Public Improvements—									
New Works	...	...	30	...	...	...	...	...	...
Repairs	...	...	1	...	13	...	...	...	...
TOTAL WORKS AND REPAIRS	...	...	434	629	13	...	...	...	...
Establishment	...	...	250	24	132	...	...	...	...
Tools and Plant	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...
TOTAL	...	...	684	653	145	...	...	...	...
TOTAL INCORPORATED LOCAL	...	...	2,197	653	2,940	...	...	...	...
Carried forward	126,403	68,601	17,981	27,325	18,988	502	—822	1,392	3,684

DURING 1897-98—*continued.*

Baluchistan.	Total India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
26,585	158,446	152,043	517,375	266,368	384,402	308,259	274,580	217,309	281,356	2,686,541
...	...	230	3,460	342	...	3,303	4,529	1	3,052	14,917
...	22	...	479	247	...	5,122	8,278	...	304	14,452
...	1,432	3,534	12,116	23,554	...	28,829	12,530	667	28,054	110,766
...	1,950	4,536	14,094	34,851	...	69,666	30,249	3,157	58,183	216,686
...	129	—1	9,453	4,666	...	1,865	2,841	...	7,710	26,663
...	69	...	3,814	1,948	...	1,538	4,908	7	1,618	13,902
...	3,602	8,349	43,416	65,608	...	110,323	63,335	3,832	98,921	397,386
...	652	...	9,454	6,143	...	40,700	9,558	699	9,689	76,895
...	54	...	643	372	...	2,900	324	28	1,433	5,754
...	...	...	...	...	...	...	...	...	—259	—259
...	4,308	8,349	53,513	72,123	...	153,923	73,217	4,559	109,784	479,776
...	346	94	372	...	30,167	1,358	...	11,837	3,927	48,101
...	350	108	254	...	19,179	5,598	...	8,218	7,707	41,414
...	50	340	16,981	...	62,357	1,967	...	45,650	10,187	137,532
...	286	6,437	8,096	24	203,707	27,293	...	263,024	46,502	555,369
...	30	343	11,630	...	11,763	136	...	7,746	20,224	51,872
...	14	258	2,455	...	7,158	321	...	17,109	14,509	41,824
...	1,076	7,580	39,788	24	334,331	36,673	...	353,584	103,056	876,112
...	406	1,741	4,056	8	73,182	10,874	3,580	63,571	17,023	174,441
...	...	66	220	...	2,922	535	...	3,991	615	8,349
...	...	1,700	2,722	36	472	1,152	11,117	5,382	2,751	25,332
...	1,482	11,087	46,786	68	410,907	49,234	14,697	426,528	123,445	1,084,234
...	5,790	19,436	100,299	72,191	410,907	208,157	87,914	431,087	233,229	1,564,010
26,585	164,236	171,479	617,674	338,559	795,309	511,416	362,494	648,396	514,585	4,250,551

DETAILED ACCOUNT OF EXPENDITURE DURING 1897-98—*continued.*

	England.	India.							
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Hyderabad.	Port Blair.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	126,403	68,601	17,981	27,325	18,988	502	—822	1,392	3,684
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	...	...	...	...	...	...	...	...	...
Carried forward	126,403	68,601	17,981	27,325	18,988	502	—822	1,392	3,684

Baluchistan.	TOTAL INDIA.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
26,585	164,236	171,479	617,674	338,559	795,309	511,416	362,494	648,396	514,585	4,250,551
...	...	...	...	...	...	...	3,178	1,429	3,637	8,244
...	...	...	...	...	...	...	3,159	—29	261	3,391
...	...	...	...	...	...	...	6,337	1,400	3,898	11,635
...	...	...	...	...	...	...	...	...	523	523
...	...	...	...	...	...	...	895	...	531	1,426
...	...	...	...	...	...	...	895	...	1,054	1,949
...	...	...	...	...	...	...	18,238	4,729	48,502	71,469
...	...	...	...	...	...	...	26,154	772	2,127	29,053
...	...	...	...	...	...	...	44,292	5,501	50,629	100,522
...	...	...	...	...	...	...	51,624	6,901	55,581	114,106
...	...	...	...	...	...	...	3,345	4,440	2,231	10,016
...	...	...	...	...	...	...	53	384	114	551
...	...	...	...	...	...	...	...	...	—3,534	—3,534
...	...	...	...	...	...	...	55,022	11,725	54,392	121,139
26,585	164,236	171,479	617,674	338,559	795,309	511,416	417,516	660,121	568,977	4,371,690

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

DETAILED ACCOUNT OF EXPENDITURE

DURING 1897-98—*concluded.*

	England.	India.						
		Director General of Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Petroleum Borings at Sukkur and Kundra.	Hyderabad.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	26,403	68,601	17,981	27,325	18,988	502	—822	1,392
CONTRIBUTIONS.								
DEPARTMENTAL.*								
Civil Buildings—								
New Works	...	3,310	2,484	113	10	...	...	...
Repairs	...	33	...	900	...	...	...	...
Communications—								
New Works	...	...	2	1,453	...	...	...	...
Repairs	...	1,042	274	1,170	125	...	...	...
Miscellaneous Public Improvements—								
New Works	...	...	2,233	45	...	...	...	
Repairs	...	...	200	...	...	...	...	...
TOTAL WORKS AND REPAIRS	...	3,385	5,193	3,681	135	...	...	
Establishment	...	12	403	606	—15	...	...	...
Tools and Plant	...	1	32	48	—1	...	...	...
TOTAL CONTRIBUTIONS	...	3,398	5,628	4,335	119	...	...	...
LOCAL LOANS.								
Miscellaneous Public Improvements—								
Works	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...
TOTAL LOCAL LOANS	...	...	...	...	...	...	...	...
GRAND TOTAL	126,403	71,999	23,609	1,660	19,107	502	—822	1,392

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

CALCUTTA ;
Dated 4th March 1899.

Port Blair	Baluchistan.	Total India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3,684	26,585	164,236	171,479	617,674	338,559	795,309	511,416	417,516	660,121	568,977	4,371,690
...	...	4,917	1,030	708	482	11,569	1,723	536	146	6,794	27,905
...	...	933	18	9	...	1,252	342	68	...	537	3,159
...	...	1,455	168	...	...	662	356	1,946	—2	...	4,585
...	...	2,611	58	3	2,452	294	1,856	22	...	7	7,303
...	...	2,278	16,207	450	1,132	304	134	2,129	16,599	81	39,314
...	...	200	...	1,118	956	4	86	496	69	14	2,943
...	...	12,394	17,481	2,288	5,022	14,085	4,497	5,197	16,812	7,433	85,209
...	...	1,006	178	417	570	274	55	99	53	48	2,700
...	...	80	26	57	37	18	4	6	3	8	239
...	...	13,480	17,685	2,762	5,629	(a) 14,377	4,556	5,302	16,868	7,489	88,148
...	...	...	9,204	...	...	..	...	12,026	...	...	21,230
...	...	...	...	...	...	...	...	956	...	...	956
...	...	...	9,204	...	...	...	...	12,982	...	...	22,186
3,684	26,585	177,716	198,368	620,436	344,188	809,686	515,972	435,800	676,989	576,466	4,482,024

(a) Includes the following contributional outlay on Excluded Local Fund (Darjeeling Improvement Fund) Works :—

Communications—	New Works	215
	Repairs	294
Miscellaneous Public Improvements—	Works	80
	Repairs	4
	Establishment	122
	Tools and Plant	9
		724

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

Abstract by Funds and Provinces of the Expenditure on Famine Relief Works in India during 1897-98 compared with the Budget and Revised Estimates for the year.

Revenue. Accounts, 1896-97.	Revenue. 1897-98. Budget Estimate.	Revised Estimate.	Accounts.	Funds and Provinces.	For details, see page	Expenditure. 1897-98. Accounts.	Revised Estimate.	Budget Estimate.	Accounts, 1896-97.
Rx.	Rx.	Rx.	Rx.			Rx.	Rx.	Rx.	Rx.
				IMPERIAL.					
				Central Provinces		917,184	915,000	400,000	167,950
				Burma		...	...	...	53,628
				Bengal		196,396	200,000	422,600	...
				North-Western Provinces and Oudh		726,511	724,000	500,000	779,960
				Punjab		...	...	122,500	24,300
				Madras		656,965	668,600	...	...
				Bombay		711,641	731,500	500,000	300,153
						3,208,697	3,239,100	1,945,100	1,325,991
				Add—England		1,338	600	...	318
				Exchange		754	300	...	210
				TOTAL IMPERIAL		3,210,789	3,240,000	1,945,100	1,326,519
				PROVINCIAL.					
				Burma		58,456	58,300	60,000	...
				Bengal		—*1,846*	...	...	31,978
				Punjab		82,208	100,000	...	30,507
				Madras		...	...	104,100	33,131
				TOTAL PROVINCIAL		138,818	158,300	164,100	95,616
				INCORPORATED LOCAL.					
				Punjab		2,760	11,500	41,000	27,249
				EXCLUDED LOCAL.					
				Punjab		3,923	...	...	3,078
				GRAND TOTAL		3,356,290	3,409,800	2,150,200	1,452,462

Detailed Account of Expenditure on Famine Relief Works during 1897-98.

	Central Provinces.	Burma.	Bengal.	N.-W. P.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.								
CIVIL WORKS.								
Civil Buildings—								
Works	9	...	1,095	207	...	...	(*a*)10,471	11,782
Repairs	117	...	...	...	...	...	...	117
Communications—								
Works	724,106	...	67,083	281,822	...	164,954	318,838	1,556,803
Repairs	77,220	...	...	15,278	...	384,868	67,038	544,404
Miscellaneous Public Improvements—								
Works	3,163	...	35,367	406,040	...	1,039	364	445,973
Repairs	188	...	...	...	...	5,532	...	5,720
Establishment	55,483	...	33,000	19,245	...	27,604	(*b*) 86,664	221,996
Tools and Plant	56,898	...	11,310	5,825	...	21,906	10,773	106,712
Suspense	...	...	55	—*2,773*	...	...	—*409*	—*3,127*
Irrigation Works—								
Works	...	...	31,256	903	...	26,659	119,793	178,611
Repairs	...	...	69	...	...	21,229	808	22,106
Establishment	...	...	2,258	5	...	...	(*c*) 11,318	13,581
Tools and Plant	...	...	830	—*41*	...	...	3,727	4,516
Suspense	...	...	47	...	...	...	...	47
Construction of Railways—								
East Coast Railway	...	...	...	...	...	4,340	...	4,340
Tapti Valley Railway	...	...	...	...	...	...	3,505	3,505
Barsi-Pandharpur Railway	...	...	...	...	...	...	79,677	79,677
Sakri-Jainagar Railway	...	...	12,769	...	...	...	...	12,769
Bettiah-Bagaha Railway	...	...	1,257	...	...	...	...	1,257
TOTAL IMPERIAL	917,184	...	196,396	726,511	...	658,131	712,567	3,210,789
PROVINCIAL.								
CIVIL WORKS.								
Civil Buildings—								
Works	...	42	...	...	...	...	...	42
Communications—								
Works	...	2,953	...	...	—*9*	...	...	2,944
Repairs	...	...	...	...	807	...	...	807
Miscellaneous Public Improvements—								
Works	...	...	...	...	9,391	...	...	9,391
Repairs	...	...	...	...	38,974	...	...	38,974
Establishment	...	...	...	...	916	...	...	916
Tools and Plant	...	1,874	...	...	—*1,096*	...	...	778
Suspense	...	...	—*1,636*	...	...	...	...	—*1,636*
Irrigation Works—								
Works	...	990	—*170*	...	34,259	...	...	35,079
Establishment	...	72	...	...	1,546	...	...	1,618
Tools and Plant	...	142	...	...	—*2,482*	...	...	—*2,340*
Suspense	...	...	—*40*	...	—*98*	...	...	—*138*
Construction of Railways—								
Meiktila-Myingyan Railway	...	52,383	...	...	...	...	...	52,383
TOTAL PROVINCIAL	...	58,456	—*1,846*	...	82,208	...	...	138,818
INCORPORATED LOCAL.								
CIVIL WORKS.								
Communications—								
Works	...	...	...	...	127	...	...	127
Repairs	...	...	...	...	—*105*	...	...	—*105*
Miscellaneous Public Improvements—								
Works	...	...	...	...	267	...	...	267
Repairs	...	...	...	...	2,206	...	...	2,206
Establishment	...	...	...	...	402	...	...	402
Tools and Plant	...	...	...	...	—*137*	...	...	—*137*
	...	...	...	...	2,760	...	...	2,760
TOTAL INCORPORATED LOCAL	...	...	...	...				
EXCLUDED LOCAL.								
Miscellaneous Public Improvements—								
Works	...	...	...	...	3,543	...	...	3,543
Repairs	...	...	...	...	375	...	...	375
Establishment	...	...	...	...	5	...	...	5
	...	...	...	...	3,923	...	...	3,923
TOTAL EXCLUDED LOCAL	...	...	...	...				
GRAND TOTAL	917,184	58,456	194,550	726,511	88,891	658,131	712,567	3,356,290

(*a*) Military Works.
(*b*) Includes Rx. 72,782 on account of gratuitous relief.
(*c*) Do. Rx. 9,222 do. do.

Accompaniment to Accountant General, P. W. D., No. 0105 G., dated the March 1899.

APPENDIX.

Detailed account of expenditure of the Public Works Department from Excluded Local Funds during 1897-98 :—

	Bengal.	Punjab.	Madras.	Bombay.	Total.
Civil Buildings.					
New Works.	Rx.	Rx.	Rx.	Rx.	Rx.
Political Agency	...	...	...	171	171
Land Revenue	...	...	...	...	...
Educational	...	878	17	767	1,662
Law and Justice	...	...	...	6	6
Police	...	252	...	205	457
Medical	...	1,907	...	2,073	3,980
Light-houses	...	...	121	...	121
Miscellaneous	...	141	1,291	415	1,847
	...	3,178	1,429	3,637	8,244
Deduct—Contributions	...	...	...	...	...
Total	...	3,178	1,429	3,637	8,244
Repairs.					
Customs	...	...	...	10	10
Land Revenue	...	134	...	...	134
Excise	...	6	...	...	6
Educational	...	894	—103	...	791
Law and Justice	...	31	...	...	31
Light-houses	...	...	—8	...	— 8
Ecclesiastical	...	1	...	...	1
Police	...	671	...	18	689
Medical	1	1,343	...	203	1,547
Miscellaneous	...	79	82	30	191
	1	3,159	—29	261	3,392
Deduct—Contributions	1	...	...	...	1
Total	...	3,159	—29	261	3,391
Communications.					
Works.					
Metalled Roads—					
Bridged and drained throughout	...	...	...	—361	—361
Partially bridged and drained	...	...	...	64	64
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	63	63
Partially bridged and drained	...	...	...	756	756
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	...	...	...	1	1
Boat-bridges and ferries	...	...	...	...	...
Accommodation for travellers	215	...	...	...	215
Arboriculture	...	...	...	...	...
Miscellaneous	...	...	...	...	...
	215	...	...	523	738
Deduct—Contributions	215	...	...	...	215
Total	...	...	...	523	523
Carried forward	...	6,337	1,400	4,421	12,158

Appendix.

	Bengal.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	...	6,337	1,400	4,421	12,158
Repairs.					
Metalled Roads—					
Bridged and drained throughout	...	...	...	299	299
Partially bridged and drained	...	14	...	130	144
Unmetalled Roads—					
Bridged and drained throughout	...	...	...	78	78
Partially bridged and drained	...	102	...	24	126
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	...	...	...	...	...
Miscellaneous	294	231	...	...	525
Arboriculture	...	...	...	...	...
	...	548	...	...	548
	294	895	...	531	1,720
Deduct—Contributions	*294*	...	...	...	*294*
Total	...	895	...	531	1,426
Miscellaneous Public Improvements.					
New Works.					
Improvements to towns	...	2,342	...	...	2,342
Markets	...	990	...	1,218	2,208
Paving and streets	...	4,006	...	1	4,007
Water-supply	80	2,130	—1	46,820	49,029
Sewage and drainage	...	6,404	...	—3	6,401
Harbours	...	...	33	45	78
Light-houses	...	...	...	4	4
Conservancy	...	808	...	...	808
Lighting	...	22	4,084	...	4,106
Miscellaneous	...	1,536	613	417	2,566
Total	80	18,238	4,729	48,502	71,549
Deduct—Contributions	*80*	...	...	...	*80*
Total	...	18,238	4,729	48,502	71,469
Repairs.					
Improvements to towns	...	2,840	...	...	2,840
Markets	...	759	...	...	759
Paving and streets	...	14,693	...	...	14,693
Water-supply	4	3,675	...	725	4,404
Sewage and drainage	...	3,080	...	26	3,106
Harbours	...	...	633	1,229	1,862
Light-houses	...	...	...	137	137
Conservancy	...	866	...	...	866
Lighting	...	5	137	...	142
Miscellaneous	...	236	2	10	248
Total	4	26,154	772	2,127	29,057
Deduct—Contributions	*4*	...	...	...	*4*
Total	...	26,154	772	2,127	29,053
Total Works and Repairs	...	51,624	6,901	55,581	114,106
Establishment	...	3,345	4,440	2,231	10,016
Tools and Plant	...	53	384	114	551
Suspense	...	...	...	—3,534	—3,534
Total	...	55,022	11,725	54,392	121,139

Appendix.

Detailed account of expenditure from Contributions and Local Loans on works carried out through the agency of the Public Works Department during 1897-98 :—

	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.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
CIVIL BUILDINGS.													
New Works.													
Customs	...	...	...	...	...	260	...	...	...	...	...	...	260
Land Revenue	...	...	...	...	...	...	...	...	100	...	...	...	100
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...
Opium	...	...	44	...	...	...	...	...	...	...	...	...	44
Residences for Local Governments and Secretariat Offices	...	...	26	...	20	...	...	...	...	...	...	...	46
Political Agencies	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Departments	...	...	...	...	...	...	...	...	...	61	...	...	61
Educational	...	...	...	...	13	8	465	3,558	...	300	182	3,024	7,550
Law and Justice	...	...	...	...	...	3	...	74	...	...	...	...	77
Ecclesiastical	420	2,473	...	10	...	...	...	1,243	277	50	...	764	5,237
Jails	...	...	43	...	...	...	6	...	...	64	...	...	113
Police	...	...	...	...	...	10	...	...	...	53	...	...	63
Medical	...	11	...	...	997	40	5	6,649	1,328	8	...	3,006	12,044
Miscellaneous	1,871	...	...	...	...	387	6	45	18	...	—36	...	2,291
Telegraph	19	...	...	...	...	...	...	...	...	...	...	...	19
Total	2,310	2,484	113	10	1,030	708	482	11,569	1,723	536	146	6,794	27,905
Repairs.													
Post office	...	...	5	...	...	...	...	...	...	...	...	...	5
Excise	...	...	...	...	...	...	...	...	...	...	...	9	9
Opium	...	...	37	...	...	...	...	...	...	...	...	...	37
Viceregal residences	...	...	...	...	...	...	...	...	884	...	...	...	884
Residences for Local Governments	...	...	...	...	...	...	...	...	...	...	...	...	90
Minor Departments	...	...	72	...	18	...	...	...	...	84	...	...	389
Educational	...	...	...	...	...	...	...	...	3	...	...	305	153
Law and Justice	...	...	...	...	...	...	...	...	...	...	...	150	4
Jails	...	...	...	...	...	...	...	...	...	...	...	4	19
Police	9	...	...	...	...	...	...	...	1	117	1	...	12
Ecclesiastical	...	...	...	...	...	...	...	...	247	141	45	...	195
Medical	24	...	786	...	...	...	...	...	...	...	...	69	119
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	1,243
Total	33	...	900	...	18	9	...	1,252	342	68	...	537	3,159
COMMUNICATIONS.													
Works.													
Metalled Roads—													
Bridged and drained throughout	...	1	...	...	...	...	...	...	447	356	11	—2	813
Partially bridged and drained	...	...	1,414	...	...	...	...	...	...	...	...	...	1,414
Unmetalled Roads—													
Bridged and drained throughout	...	...	...	...	...	...	...	...	...	1,934	...	...	1,934
Partially bridged and drained	...	1	...	...	...	...	...	...	...	1	...	...	2
Roads—													
Banked and surfaced with "muram" or similar material, but not drained	...	...	...	...	...	...	...	...	...	...	...	...	...
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	20
Cleared, partially bridged and drained	...	...	...	...	20	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	...	...
Boat bridges and ferries	...	...	...	...	...	...	...	...	...	...	...	...	...
Accommodation for travellers	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	39	...	146	...	...	...	215	...	...	...	400
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	...	...	...	...	...	...	...	...	3
	...	...	...	...	...	2	...	...	...	...	...	...	...
Total	...	2	1,453	...	168	...	...	662	356	1,946	—2	...	4,585
Carried forward	2,343	2,486	2,466	10	1,216	717	482	13,483	2,421	2,550	144	7,331	35,649

	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.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	2,943	2,486	2,466	10	1,216	717	462	13,463	2,421	2,659	144	7,331	35,640
COMMUNICATIONS—*contd.*													
Repairs.													
Metalled Roads—													
Bridged and drained throughout	1,042	256	141	...	58	3	...	...	309	...	...	7	1,906
Partially bridged and drained	...	...	807	...	...	...	...	...	307	...	...	...	1,114
Unmetalled Roads—													
Bridged and drained throughout	...	...	...	...	...	...	2,410	...	...	29	...	...	2,439
Partially bridged and drained	...	...	...	135	...	...	42	...	...	...	...	...	167
Roads—													
Banked or surfaced with "murram" or similar material, but not drained	...	18	...	...	...	...	...	...	...	...	...	...	18
Banked but not surfaced, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared, partially bridged and drained	...	...	...	...	...	...	...	...	...	...	...	...	...
Cleared only	...	...	...	...	...	...	...	...	...	...	...	...	...
Boats, bridges and ferries	...	102	...	...	...	...	...	...	1,069	...	...	...	1,281
Accommodation for travellers	...	...	...	...	...	...	...	294	61	...	...	...	302
Arboriculture	...	7	...	...	...	...	...	...	...	...	...	...	23
Minor and unforeseen works and repairs	...	23	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,042	274	1,170	125	58	3	2,452	294	1,856	22	...	7	7,303
MISCELLANEOUS PUBLIC IMPROVEMENTS.													
New Works.													
Improvements to towns	...	...	...	...	...	...	...	...	134	...	...	...	134
Markets	...	28	...	...	...	...	...	...	...	...	...	...	28
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	...	...
Water-supply	...	2,792	17	...	23,059	10	864	80	...	746	13,504	3	41,365
Sewage and drainage	...	...	...	...	1,462	...	111	...	...	5,068	3,005	...	9,736
Harbours	...	...	...	...	...	415	...	...	...	...	...	...	415
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy	...	...	...	...	...	653	...	...	...	...	...	...	653
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	141	...	...	...	25	67	224	...	8,341	...	78	8,876
TOTAL	...	2,833	46	...	25,411	450	1,132	304	134	14,156	16,509	81	60,544
Repairs.													
Improvements to towns	...	...	...	...	...	...	...	...	...	...	...	...	...
Markets	...	...	...	...	...	24	...	...	...	...	...	...	24
Paving and streets	...	...	...	...	...	...	...	...	...	...	...	14	14
Water-supply	...	108	...	...	...	25	948	4	47	283	...	...	1,475
Sewage and drainage	...	...	...	...	...	43	...	...	30	...	20	...	103
Harbours	...	...	...	...	...	653	...	...	...	...	...	...	653
Light-houses	...	...	...	...	...	...	...	...	...	...	...	...	...
Conservancy	...	...	...	...	...	...	...	...	...	...	...	...	...
Lighting	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	2	...	...	...	379	8	...	...	248	49	...	675
TOTAL	...	200	...	...	...	1,118	956	4	80	496	69	14	2,943
Total Works and Repairs													
Establishment	3,385	5,193	3,831	135	20,695	2,288	5,022	14,085	4,407	17,223	16,512	7,433	106,459
Tools and Plant	12	403	606	—16	178	417	670	274	55	1,055	63	48	3,656
Establishment charged to Extraordinary Public Works	1	32	45	—1	26	67	37	16	4	6	3	8	259
TOTAL	3,399	5,628	4,338	119	(a)20,899	2,772	5,729	14,377	4,466	(b)18,284	16,578	7,489	110,374

(a) Includes Miscellaneous Public Improvements—Works ... Rx. 6,204 on account of Local Loans.
(b) Do. do. ... 12,055 do. do.
Establishment ... 685
12,740

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

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 (or Local Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	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.
Director-General, Military Works	...	...	...	...	...	153	21	...	...	...	...	...	...	...	...	...	...	...	7,922	12	...	...	...	1,872	9,980	*2,310*	7,670
Rajputana	...	...	...	...	...	8	17	...	...	...	35	...	149	...	...	...	...	766	3,288	40	66	168	53	85	4,675	*2,484*	2,191
Central India	...	...	...	44	...	40	16	...	...	...	86	...	64	...	52	...	...	...	...	8	583	...	38	144	1,075	*113*	962
Coorg	...	...	...	...	...	5	...	...	...	...	681	22	29	...	...	...	...	45	10	...	163	73	...	75	1,103	*10*	1,093
Hyderabad	...	...	...	...	...	211	38	...	...	...	...	...	58	...	...	...	...	...	112	...	...	...	...	...	419	...	419
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,674	...	...	...	3,674	...	3,674
Baluchistan	4	...	...	...	...	31	41	...	...	...	...	...	...	...	1,325	...	...	...	...	147	...	1,010	7	627	3,195	...	3,195
Central Provinces	...	...	...	...	...	371	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	384	...	384
Assam	...	...	..	...	...	1,025	1,790	...	...	...	...	...	...	...	...	...	—*1*	...	...	...	...	...	...	...	2,814	...	2,814
Bengal	...	..	2,024	1,109	...	28,379	620	2,491	661	1,161	...	...	...	...	...	...	3	...	...	...	...	...	...	176	36,624	...	36,624
N.-W. P. and Oudh	7	...	...	3,706	...	251	56	98	198	...	...	...	...	...	...	...	1,494	...	...	...	...	...	...	...	5,810	...	5,810
Punjab	...	...	...	...	...	337	101	7,022	10,418	...	...	...	...	...	2,865	...	...	...	...	...	...	...	...	755	21,498	...	21,498
Madras	...	...	12	...	...	473	1,072	...	...	...	...	...	...	...	...	...	1,296	...	...	...	...	...	...	...	2,853	...	2,853
Bombay	...	91	1,737	25	...	804	843	...	...	84	...	...	...	...	36	...	...	...	...	66	...	122	...	...	3,808	...	3,808
TOTAL	11	91	3,773	4,884	...	32,088	4,631	9,611	11,277	1,245	802	22	300	...	4,278	...	2,792	811	11,332	273	4,486	1,373	98	3,734	97,912	*4,917*	92,995

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 Governments and Secretariat Offices.	Board of Revenue Buildings.	Political Agencies.	Stamps and Stationery Office.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	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.
Director-General, Military Works	...	...	...	...	...	36	31	...	...	...	...	..	...	...	31	...	...	...	4,824	10	...	...	...	117	5,049	33	5,016
Rajputana	9	...	...	5	...	94	110	...	...	...	32	...	536	...	67	...	4	390	190	258	117	247	...	642	2,701	...	2,701
Central India	...	...	...	37	...	158	49	...	...	...	23	...	357	...	339	...	...	...	124	20	186	9	39	994	2,335	900	1,435
Coorg	...	...	...	...	...	13	8	...	...	...	332	15	—13	...	...	...	...	39	10	5	121	55	18	134	737	...	737
Hyderabad	...	...	...	...	...	127	35	...	...	...	...	...	422	...	...	...	...	...	40	...	...	...	...	...	624	...	624
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,139	...	...	...	1,139	...	1,139
Baluchistan	37	...	...	...	...	56	70	...	...	...	...	...	...	...	1,227	...	...	...	...	...	69	849	103	1,007	3,545	...	3,545
Central Provinces	...	...	...	...	...	220	133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	353	...	353
Assam	...	...	...	...	...	704	1,632	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	...	...	2,338	...	2,338
Bengal	...	...	1,128	1,408	1,199	1,610	1,293	6,771	1,145	293	...	...	...	...	505	...	1	...	...	...	...	...	...	974	16,327	884	15,443
N.-W. P. and Oudh	95	40	...	2,478	...	1,472	357	126	38	10	...	...	...	...	...	...	261	...	56	...	...	...	...	...	4,933	...	4,933
Punjab	...	...	...	...	...	1,448	541	5,284	1,227	...	...	...	...	...	301	...	...	...	...	...	...	...	...	1,272	10,073	2	10,071
Madras	...	...	37	...	...	877	337	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	1,251	...	1,251
Bombay	...	30	3,636	9	347	1,218	477	...	...	59	...	...	...	...	138	...	...	...	...	19	20	35	15	59	6,062	...	6,062
Total	141	70	4,801	3,937	1,546	8,033	5,073	12,181	2,410	362	387	15	1,302	...	2,608	...	268	429	5,249	434	1,652	1,195	175	5,199	57,467	1,819	55,648

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.	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 "Muram" 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.
Rajputana	9	1,681	4	133	...	...	...	...	...	24	...	1,851	2	1,849
Central India	1,159	1,520	...	...	...	...	...	...	...	39	...	2,718	1,453	1,265
Coorg	1,116	...	3	980	...	...	...	...	...	898	...	2,997	...	2,997
Baluchistan	...	1,107	...	497	...	...	1,493	...	...	273	...	3,370	...	3,370
Assam	...	...	...	10,075	...	...	...	...	...	...	...	10,075	...	10,075
Punjab	15	150	...	2,246	...	...	...	...	...	33	...	2,445	...	2,445
Madras	—145	...	...	...	...	...	...	1	...	...	...	—145	...	—145
Bombay	...	...	...	...	...	...	...	...	...	10	...	10	...	10
Total	2,154	4,458	7	13,931	...	...	1,493	1	...	1,277	...	23,321	1,455	21,866

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.	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 "Muram" 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.
Director-General, Military Works	1,318	...	...	...	...	...	...	...	...	...	...	1,318	1,042	276
Rajputana	1,516	1,889	12	309	18	...	141	13	...	154	147	4,199	274	3,925
Central India	6,168	7,163	...	...	...	...	...	...	192	176	110	13,809	1,170	12,639
Coorg	4,166	709	...	2,088	...	...	...	...	...	20	...	6,983	125	6,858
Baluchistan	...	2,073	...	535	...	...	1,829	...	...	953	...	5,390	...	5 390
Punjab	...	...	...	...	285	1,526	...	...	...	...	...	1,811	...	1,811
Bombay	...	...	...	...	...	...	...	103	...	13	...	116	...	116
Total	13,168	11,834	12	2,932	303	1,526	1,970	116	192	1,316	257	33,626	2,611	31,015

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	...	...	...	56,858	...	...	...	...	...	...	56,858	...	56,858
Rajputana	...	...	...	2,092	...	...	...	...	...	141	2,233	*2,233*	...
Central India	...	28	...	17	...	...	...	...	...	...	45	*45*	...
Coorg	...	...	...	724	...	...	...	...	...	...	724	...	724
Baluchistán	...	...	...	223	...	...	...	...	71	...	294	...	294
Petroleum Borings at Sukkur and Kundra	...	...	...	...	...	...	...	*—872*	...	...	*—872*	...	*—872*
Central Provinces	...	...	...	...	...	...	...	...	407	...	407	...	407
Punjab	...	...	...	626	...	...	...	...	...	...	626	...	626
Bombay	...	...	...	192	...	...	...	...	...	...	192	...	192
Total	...	28	...	60,732	...	...	...	*—872*	478	141	60,507	*2,278*	58,229

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

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	...	...	...	198	...	...	...	...	2	200	*200*	...
Coorg	...	...	...	111	...	...	...	...	...	111	...	111
Baluchistan	...	...	...	260	...	...	...	...	...	279	...	279
Punjab	19	...	...	49	...	...	...	...	62	111	...	111
Bombay	...	...	...	2	...	427	1	...	3	433	...	433
Total	19	...	...	620	...	427	1	...	67	1,134	*200*	934

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

Provinces.	Forest.	Customs.	Post offices.	Telegraph.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments, and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous. 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	24	...	...	...	10	2,291	2,981	381	...	...	...	19	1,084	241	3,494	2,433	3,569	1,465	...	416	...	1,233	9	19,650	*1,031*	18,619
Burma	81	839	945	2,097	96	5,163	...	1,333	...	156	...	...	2,316	813	17,522	26,819	54,045	6,350	...	...	363	3,495	29,587	152,020	708	151,312
Assam	...	...	...	...	...	234	53	2,135	...	1,231	...	11	1,592	453	9,700	6,684	1,391	599	...	1,223	...	3,582	11,564	40,452	*483*	39,969
Bengal	54	210	...	...	...	6,877	3,615	6,804	32	...	9	*—780*	12,331	1,833	20,314	10,996	2,186	50,842	352	...	...	545	1,543	117,763	*11,569*	106,194
North-Western Provinces and Oudh	...	...	...	...	...	10,853	1,820	30,034	125	...	...	539	4,341	1,157	8,337	6,286	7,313	1,617	121	30	...	234	50	72,857	*1,025*	71,832
Punjab	...	...	...	...	...	4,274	582	1,796	305	75	...	268	1,033	945	947	4,248	2,822	2,101	...	52	...	642	1,994	22,677	*536*	22,141
Madras	144	...	...	...	48	27,297	562	2,637	15	...	...	*—38*	8,109	62	3,509	2,272	3,020	1,148	1,845	322	...	3,410	119	54,481	*146*	54,335
Bombay	207	510	...	...	...	11,045	1,066	1,880	...	274	...	...	5,697	1,247	8,363	1,085	6,553	27,816	...	353	...	448	996	67,540	*6,794*	60,746
Total	510	1,559	945	2,097	747	68,034	10,679	47,000	477	1,736	9	19	36,503	6,751	72,186	60,823	80,899	91,938	2,318	2,396	363	13,589	45,862	547,440	*22,292*	525,148

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 Governments, and Secretariat offices.	Board of Revenue buildings.	Political Agencies.	Stamps and Stationery offices.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous. 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	42	...	...	...	22	704	87	501	...	...	...	44	73	526	1,961	1,110	2,148	132	...	8	...	1,576	112	9,046	*18*	9,028
Burma	22	273	1,148	1,037	181	389	...	3,752	...	210	...	131	419	1,262	4,342	2,820	11,607	682	...	74	64	3,215	7,120	38,748	*9*	38,739
Assam	...	...	...	...	...	...	...	1,172	...	236	...	57	926	773	6,553	1,676	410	296	...	88	...	1,197	3,578	16,962	...	16,962
Bengal	...	317	...	...	...	4,531	960	3,582	654	...	200	649	7,410	2,960	11,702	6,107	5,484	6,121	87	...	...	709	6,117	57,590	*367*	57,223
North-Western Provinces and Oudh	...	...	...	...	...	8,058	542	1,827	161	...	...	1,236	1,762	1,240	2,156	1,717	7,983	1,500	28	104	...	508	1,339	30,161	*242*	29,919
Punjab	...	...	...	...	...	2,613	179	2,424	113	101	...	965	909	1,090	1,205	3,927	5,464	1,096	...	73	...	1,413	1,027	22,679	*67*	22,612
Madras	...	...	...	...	80	1,762	134	4,412	14	...	226	84	715	782	1,002	2,032	908	990	598	...	34	5,069	954	19,986	...	19,986
Bombay	3	...	...	...	267	1,762	134	4,412	14	...	...	749	2,114	2,604	3,071	2,395	5,858	3,448	9	176	15	1,425	1,108	37,322	*537*	36,785
Total	302	534	...	...	81	9,653	127	3,144	...	509	...															
	369	1,124	1,148	1,037	631	27,710	2,029	20,814	942	1,056	426	3,915	14,328	11,237	31,992	21,784	39,862	14,265	722	523	113	15,112	21,355	232,494	*1,240*	231,254

No. 62M.—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 "Muram" 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.
Central Provinces	3,644	7,677	942	8,702	1,814	11,200	...	—21	...	562	548	35,068	*168*	34,900
Burma	28,268	610	20,277	4,783	...	1,117	8,114	395	50	1,014	...	64,628	...	64,628
Assam	4,565	...	17,170	16,712	30	16	932	...	238	2,424	...	42,087	...	42,087
Bengal	5,514	10	1,073	303	909	31	...	...	...	237	...	8,077	*447*	7,630
North-Western Provinces and Oudh	8,807	...	...	...	...	...	...	...	643	1,035	...	10,485	...	10,485
Punjab	4,001	1,862	3,165	7,711	...	...	...	...	117	324	...	17,180	*1,946*	15,234
Madras	3,362	1,728	658	432	...	...	5,439	1,745	...	...	...	13,364	—2	13,366
Bombay	2,000	1,542	952	2,364	18	...	64	215	...	28	...	7,183	...	7,183
Total	60,161	13,429	44,237	41,007	2,771	12,364	14,549	2,334	1,048	5,624	548	198,072	*2,559*	195,513

No. 62N.—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 drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	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.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Central Provinces	14,475	5,697	2,441	5,176	...	5,900	...	...	1,224	499	...	35,412	*58*	35,354
Burma	55,838	2,921	28,134	16,230	...	6,366	3,220	2,649	...	120	20	115,498	*3*	115,495
Assam	20,577	...	28,402	25,566	290	3,621	1,266	383	2,278	2,848	...	85,231	*2,451*	82,780
Bengal	56,254	307	2,208	2,596	19	323	...	143	...	636	...	62,486	...	62,486
North-Western Provinces and Oudh	66,206	1,340	329	8	...	...	...	...	6,854	2,735	912	78,384	*1,286*	77,098
Punjab	56,688	347	7,574	7,853	...	187	248	682	14,564	3,070	2,129	93,342	*22*	93,320
Madras	7,988	598	328	...	...	...	...	...	...	...	...	8,914	...	8,914
Bombay	37,053	15,220	4,317	13,010	79	221	...	360	...	592	1,434	72,286	*7*	72,279
Total	315,079	26,430	73,733	70,439	388	16,618	4,734	4,217	24,920	10,500	4,495	551,553	*3,827*	547,726

No. 62O.—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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Central Provinces	...	...	...	17,930	1,452	...	...	...	—38	19,344	*16,207*	3,137
Burma	556	...	96	147	189	415	3,251	...	379	5,033	*450*	4,583
Assam	178	...	...	1,937	111	...	...	213	534	2,973	*1,132*	1,841
Bengal	...	...	...	...	508	79	...	...	1,363	1,950	*224*	1,726
North-Western Provinces and Oudh	229	...	...	5,700	650	...	...	...	44	6,623	*127*	6,496
Punjab	240	386	70	807	5,058	...	...	...	5,305	11,866	*14,155*	—2,289
Madras	5,722	...	...	13,504	3,095	...	...	7	15	22,343	*16,599*	5,744
Bombay	4	...	...	222	...	...	...	...	644	870	*81*	789
Total	6,929	386	166	40,247	11,063	494	3,251	220	8,246	71,002	*48,975*	22,027

No. 62P.—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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Burma	538	24	20	115	43	875	1,088	...	1,621	4,274	*1,118*	3,156
Assam	89	15	...	1,604	...	...	...	...	544	2,252	*956*	1,296
Bengal	...	...	...	...	81	652	66	...	5,002	5,801	...	5,801
North-Western Provinces and Oudh	321	...	...	141	...	...	...	...	168	630	*47*	583
Punjab	1,043	...	3,412	585	16	...	...	...	612	5,668	*456*	5,212
Madras	1,552	...	...	...	300	...	...	...	55	1,907	*69*	1,838
Bombay	210	...	55	27	...	221	104	...	3,025	3,642	*14*	3,628
Total	3,753	39	3,487	2,472	440	1,748	1,208	...	11,027	24,174	*2,660*	21,514

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Central Provinces	...	...	...	...	161	...	...	...	69	...	...	230	...	230
Burma	...	...	...	...	...	...	...	...	2,337	...	1,123	3,460	...	3,460
Assam	...	...	...	...	...	...	...	...	...	...	342	342	...	342
North-Western Provinces and Oudh	...	...	...	...	2,091	...	...	...	1,830	81	...	4,002	*699*	3,303
Punjab	...	...	...	...	1,627	28	...	...	1,503	...	1,337	4,529	...	4,529
Madras	...	34	...	...	...	...	...	...	...	...	1	1	...	1
Bombay	...	...	...	...	780	...	...	...	2,002	...	178	3,052	...	3,052
Total	...	92	...	...	4,659	28	...	...	7,741	81	2,981	15,616	*699*	14,917
	...	126	...	...										

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Rajputana	...	...	...	...	...	...	...	...	22	...	...	22	...	22
Burma	...	...	...	...	...	...	...	...	141	...	338	479	...	479
Assam	...	...	...	...	...	...	...	...	...	...	247	247	...	247
North-Western Provinces and Oudh	...	...	...	11	2,341	...	...	...	2,643	214	13	5,222	*100*	5,122
Punjab	...	1,734	35	...	3,033	409	...	3	1,373	...	1,691	8,278	...	8,278
Bombay	...	...	...	...	102	...	...	...	193	...	9	304	...	304
Total	...	1,734	35	11	5,476	409	...	3	4,372	214	2,298	14,552	*100*	14,452

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.	Arboriculture.	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 "Muram" 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.
Rajputana	...	...	...	356	...	...	...	...	...	...	...	...	...	356	...	356
Coorg	...	—2	...	673	...	...	...	...	...	405	...	...	...	1,076	...	1,076
Central Provinces	1,007	123	143	871	...	1,266	...	...	...	...	174	...	...	3,584	...	3,584
Burma	3,147	2,821	3,345	1,796	...	404	563	...	40	...	...	...	...	12,116	...	12,116
Assam	300	...	7,645	11,127	666	2,213	737	...	718	148	...	...	...	23,554	...	23,554
North-Western Provinces and Oudh	7,278	498	6,789	10,029	1,247	1,371	1,083	614	10	266	...	...	...	29,185	*356*	28,829
Punjab	1,913	1,055	1,554	6,844	...	...	343	78	118	625	...	...	...	12,530	...	12,530
Madras	...	...	673	...	—6	...	...	...	...	...	...	...	...	667	...	667
Bombay	1,491	63	2,238	20,230	—357	282	2,969	277	731	130	...	...	...	28,054	...	28,054
Total	15,136	4,558	22,387	51,926	1,550	5,536	5,695	969	2,022	1,169	174	...	...	111,122	*356*	110,766

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.				Boat-bridges and ferries.	Accommodation for Travellers.	Arboriculture.	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 "Muram" or similar materials, 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.
Rajputana	398	72	...	411	...	...	2	95	...	1	...	...	...	979	...	979
Coorg	...	...	...	794	...	...	...	...	63	114	...	...	...	971	...	971
Central Provinces	1,274	948	1,294	547	312	161	...	...	...	...	...	...	...	4,536	...	4,536
Burma	8,492	396	2,213	383	...	1,387	1,106	80	...	...	...	...	...	14,094	...	14,094
Assam	203	120	15,853	14,117	560	991	1,456	760	408	383	...	...	...	34,851	...	34,851
North-Western Provinces and Oudh	55,232	5,817	4,743	3,256	241	102	13	5	...	198	629	...	...	70,236	*570*	69,666
Punjab	11,489	637	4,325	7,894	212	561	1,344	1,129	461	2,197	...	...	...	30,249	...	30,249
Madras	331	15	1,270	336	13	...	...	271	181	...	...	740	...	3,157	...	3,157
Bombay	12,158	9,769	6,127	21,960	3,401	1,797	571	489	1,282	225	404	...	...	58,183	...	58,183
Total	89,577	17,774	35,825	49,698	4,739	4,999	4,492	2,829	2,395	3,155	1,033	740	...	217,256	*570*	216,686

No. 62U.—Classified Abstract of Expenditure from Incorporated Local Funds 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.
Coorg	...	73	...	...	...	...	...	56	129	...	129
Central Provinces	...	...	...	—1	...	...	...	...	—1	...	—1
Burma	13	7,315	1,423	184	...	452	...	66	9,453	...	9,453
Assam	...	184	...	2,725	291	...	...	1,466	4,666	...	4,666
North-Western Provinces and Oudh	854	...	...	114	...	...	...	904	1,872	7	1,865
Punjab	769	...	—107	1,837	92	...	...	250	2,841	...	2,841
Bombay	...	...	...	7,587	118	...	...	5	7,710	...	7,710
Total	1,636	7,572	1,316	12,446	501	452	...	2,747	26,670	7	26,663

No. 62V.—Classified Abstract of Expenditure from Incorporated Local 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.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Coorg	...	2	...	12	...	...	...	55	69	...	69
Upper Burma	...	1,280	1,940	...	...	555	...	39	3,814	...	3,814
Assam	131	229	...	853	220	...	...	515	1,948	...	1,948
North-Western Provinces and Oudh	...	...	...	7	534	...	...	1,036	1,577	39	1,538
Punjab	224	...	1,052	3,295	81	...	...	256	4,908	...	4,908
Madras	...	...	...	7	...	...	...	...	7	...	7
Bombay	...	...	...	1,592	...	11	...	15	1,618	...	1,618
Total	355	1,511	2,992	5,766	835	566	...	1,916	13,941	39	13,902

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

Provinces.	Forest.	Customs.	Salt.	Opium.	Post Offices.	Telegraph.	Land Revenue buildings.	Excise buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	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.
Baluchistan	...	...	...	...	...	...	339	26	655	221	...	8	...	278	174	59	1,760	...	1,760

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

Provinces.	Forest.	Customs.	Salt.	Opium.	Post offices.	Telegraph.	Land Revenue buildings.	Excise buildings.	Political Agencies.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	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.
Baluchistan	...	...	...	...	...	...	85	12	635	14	...	20	1	68	26	43	904	...	904
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	502	502	...	502
Total	...	...	...	...	...	...	85	12	635	14	...	20	1	68	26	545	1,406	...	1,406

No. 62Y.—Classified Abstract of Expenditure from Imperial Funds by Civil Department 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 "Muram" 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.
Baluchistan	62	...	...	...	...	...	...	1,098	...	...	...	1,160	...	1,160

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.	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 "Muram" 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.
Baluchistan	213	155	...	13	...	...	...	15	...	...	...	396	...	396

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 drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Baluchistan	...	...	...	6	78	...	...	84	...	84

No. 62Ab.—Classified Abstract of Expenditure from Imperial 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.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Baluchistan	...	...	...	162	...	...	...	162	...	162

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

PROVINCES.	Forests.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	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.*	Rx.
Bengal	...	136	...	...	...	...	...	...	...	...	...	136	...	136
North-Western Provinces and Oudh	...	...	1	...	...	...	...	172	...	5	271	449	...	449
Madras	...	...	...	...	...	307	4,300	...	...	...	...	4,607	...	4,607
Total	...	136	1	...	...	307	4,300	172	...	5	271	5,192	...	5,192

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

PROVINCES.	Administration.	Minor Departments.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Educational.	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	...	...	153	...	...	...	...	...	...	128	281	...	281
North-Western Provinces and Oudh	...	77	...	...	...	1,780	14	9	311	2,256	4,447	...	4,447
Madras	...	...	...	1,312	...	...	...	...	...	...	1,312	...	1,312
Total	...	77	153	1,312	...	1,780	14	9	311	2,384	6,040	...	6,040

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.				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 "Muram" 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.
Assam	...	...	2	217	...	...	...	...	...	...	...	219	...	219
Bengal	668	...	220	309	...	...	...	...	...	...	...	1,197	...	1,197
North-Western Provinces and Oudh	...	...	...	...	...	...	...	—15	201	1	...	187	...	187
Madras	...	764	...	...	8	...	193	245	*1,000*	5	...	215	...	215
Total	668	764	222	526	8	...	193	230	—*799*	6	...	1,818	...	1,818

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 "Muram" 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.
Assam	...	...	779	4	...	...	...	...	12	...	...	795	...	795
Bengal	235	...	245	100	...	...	...	...	3,134	901	...	4,615	...	4,615
North-Western Provinces and Oudh	109	53	204	240	...	...	...	228	413	86	89	1,422	...	1,422
Madras	1,159	683	144	309	597	1,387	1,618	747	82	124	...	6,850	*1,050*	5,800
Total	1,503	736	1,372	653	597	1,387	1,618	975	3,641	1,111	89	13,682	*1,050*	12,632

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Assam	...	...	...	...	...	...	...	...	7,994	7,994	...	7,994
Bengal	...	...	...	...	...	...	...	...	365	365	...	365
North-Western Provinces and Oudh	5	...	...	922	...	...	...	...	2,495	3,422	...	3,422
Madras	25	...	...	21,988	...	...	...	...	...	22,013	...	22,013
Total	30	...	...	22,910	...	...	...	...	10,854	33,794	...	33,794

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.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	...	...	...	...	...	449	449	...	449
North-Western Provinces and Oudh	100	...	...	887	...	...	...	...	7,104	8,091	...	8,091
Madras	192	...	...	39	75	...	...	...	...	306	...	306
Total	292	...	...	926	75	...	...	...	7,553	8,846	...	

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

Provinces.	Customs.	Opium.	Post offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	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.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	...	130	...	...	...	149	...	...	...	279	...	279
Central India	...	...	...	...	...	...	...	...	...	...	50	17	...	...	67	...	67
Central Provinces	...	...	...	...	19	...	...	...	...	...	...	...	39	36	94	...	94
Burma	...	...	...	...	...	...	...	...	...	...	340	...	...	32	372	...	372
Bengal	...	...	67	583	8,426	...	806	516	5,634	3,276	398	3,769	1,923	4,769	30,167	...	30,167
North-Western Provinces and Oudh	...	...	...	...	...	...	990	...	...	...	...	211	15	142	1,358	...	1,358
Madras	...	...	...	...	6	...	2,156	22	...	...	...	4,129	2,603	2,921	11,837	...	11,837
Bombay	...	...	...	...	413	...	3,228	...	...	...	...	209	...	77	3,927	...	3,927
Total	...	...	67	583	8,864	...	7,310	538	5,634	3,276	937	8,335	4,580	7,977	48,101	...	48,101

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

Provinces.	Customs.	Opium.	Post offices.	Telegraph.	Administration.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	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.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	...	...	...	...	10	55	...	...	...	4	2	...	...	71	...	71
Central India	...	...	...	...	...	...	...	...	10	10	160	13	13	73	279	...	279
Central Provinces	...	...	...	...	21	...	...	...	...	...	207	...	84	3	108	...	108
Burma	...	...	...	...	...	...	...	...	...	...	...	47	...	...	254	...	254
Bengal	...	12	357	198	4,869	16	900	118	872	2,723	1,634	1,008	1,259	5,213	19,179	...	19,179
North-Western Provinces and Oudh	...	...	...	...	...	...	5,313	...	...	...	...	181	80	24	5,598	...	5,598
Madras	...	...	...	...	69	11	991	...	...	...	...	2,229	984	3,934	8,218	..	8,218
Bombay	...	...	...	...	87	...	7,104	...	...	...	...	457	...	59	7,707	...	7,707
Total	...	12	357	198	5,046	37	14,363	118	882	2,733	2,005	3,937	2,420	9,306	41,414	...	41,414

No. 62Ak.—Classified Abstract of Expenditure from Incorporated Local Funds by Civil Department 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 "Muram" 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.
Rajputana	50	...	...	...	...	...	...	...	...	...	...	50	...	50
Central Provinces	38	...	28	...	...	5	178	...	...	91	...	340	...	340
Burma	3,341	907	4,126	2,564	394	412	227	89	1,284	3,594	43	16,981	...	16,981
Bengal	8,774	6,865	9,239	9,487	4,102	6,948	3,320	1,858	10,407	1,855	2	62,357	...	62,357
North-Western Provinces and Oudh	43	43	542	644	4	52	219	127	283	...	10	1,967	...	1,967
Madras	16,852	6,688	1,860	4,093	2,364	1,514	1,173	142	9,672	1,239	53	45,650	...	45,650
Bombay	4	6	75	300	941	104	465	1,283	3,317	3,097	595	10,187	...	10,187
Total	29,102	14,009	15,870	17,088	7,805	9,035	5,582	3,499	24,963	9,876	703	137,532	...	137,532

No. 62Al.—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.				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 "Muram" 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.
Central India	283	...	...	...	...	...	...	...	...	...	...	283	...	283
Rajputana	...	...	...	...	...	...	...	...	...	3	...	3	...	3
Central Provinces	432	44	371	391	1,338	773	816	1,205	...	395	672	6,437	...	6,437
Burma	2,302	55	948	487	276	1,244	1,108	277	131	1,261	7	8,096	...	8,096
Assam	...	...	...	...	...	...	...	...	24	...	...	24	...	24
Bengal	85,612	13,085	23,153	33,560	7,266	11,268	8,248	5,581	8,670	6,898	366	203,707	...	203,707
North-Western Provinces and Oudh	166	535	6,691	8,029	1,036	1,698	3,833	3,032	1,475	733	65	27,293	...	27,293
Madras	167,221	29,597	19,194	24,028	13,779	602	725	1,840	3,384	2,474	180	263,024	...	263,024
Bombay	426	1,326	3,444	10,493	3,266	982	3,414	10,294	2,717	5,967	4,173	46,502	...	46,502
Total	256,442	44,642	53,801	76,988	26,961	16,567	18,144	22,229	16,401	17,731	5,463	555,369	...	555,369

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.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Rajputana	28	...	...	2	...	...	30	...	30
Central Provinces	10	...	...	304	29	...	343	...	343
Burma	1,863	7,206	132	1,129	535	765	11,630	...	11,630
Bengal	4	...	...	10,747	143	869	11,763	..	11,763
North-Western Provinces and Oudh	...	...	...	99	16	21	136	...	136
Madras	362	3,900	...	1,637	203	1,644	7,746	...	7,746
Bombay	8	22	30	19,282	254	628	20,224	...	20,224
Total	2,275	11,128	162	33,200	1,180	3,927	51,872	...	51,872

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.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Rajputana	1	...	...	...	...	...	1	...	1
Coorg	...	...	...	12	...	1	13	...	13
Central Provinces	3	6	...	197	35	17	258	...	258
Burma	578	1,133	...	466	116	162	2,455	...	2,455
Bengal	...	...	...	2,597	860	3,701	7,158	...	7,158
North-Western Provinces and Oudh	30	...	...	74	119	98	321	...	321
Madras	...	1,293	40	4,057	17	11,702	17,109	...	17,109
Bombay	2	6	...	11,228	30	3,243	14,509	...	14,509
Total	614	2,438	40	18,631	1,177	18,924	41,824	...	41,824

G. I. C. P. O.—No. 130 A G. P. W. D.—21-6-99.—850.

No. 506 C. W. M.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.
Miscellaneous.

RESOLUTION.

Simla, the 1st June 1899.

Review of the Revenue and Expenditure recorded under the head "Civil Works" "Famine Relief" and "Miscellaneous Public Improvements" in the accounts of the Government of India for the official year 1897-98.

READ—

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the heads "Civil Works" "Famine Relief" and "Miscellaneous Public Improvements" in the accounts of the Government of India for 1897-98.

RESOLUTION—The total revenue derived from these works in 1897-98 amounted to Rx. 615,262 as compared with Rx. 634,946 in 1896-97 and Rx. 664,133 in 1895-96, the average for the five past years being Rx. 633,655. The falling off was mainly under the heads "Ferry receipts" and "Tolls on roads." The former of these heads accounts for half of the total receipts, the amount collected under it being Rx. 306,993 against Rx. 311,709 in the previous year. Road tolls produced a revenue of Rx. 82,711 as compared with Rx. 103,656, in the previous year the decrease of 20 per cent. being attributed to the effect of the plague in Bombay and the famine in other provinces. The receipts credited under "Rents of buildings" increased, on the other hand, from Rx. 57,507 in 1896-97 to Rx. 64,814 in the year under review.

2. The net return on the capital cost of buildings for which rent is charged was 1·77 per cent. as compared with 1·56 last year. The value of these buildings was higher in Burma than in any other province and the return yielded on them was 3 per cent. A return of over 2½ per cent. was obtained in Madras and Central India, while over 2 per cent. was returned in Bombay, the Punjab and the North-Western Provinces. In Bengal, on the other hand, the cost of repairs exceeded the rents realized by Rx. 1,008, or 16 per cent., while in Assam the cost of repairs was nearly 80 per cent. in excess of the rents.

The accounts furnish no explanation of these unsatisfactory results, but it would appear from paragraph 1 (4) of the Accountant General's note that they were due in no small degree to the disastrous earthquake of June 1897 which destroyed a large number of the buildings in Assam and damaged many of those in Bengal so seriously as to render them uninhabitable until they could be renovated. The consequence was a very large increase in the cost of repairs accompanied by a large loss of revenue, as rents could not be assessed from tenants who were forced to vacate their houses. The introduction of revised rules in connection with these buildings which are now under consideration will, it is hoped, remove many unsatisfactory features in the annual returns of Government rentable buildings.

3. The total expenditure on "45—Civil Works" during the year was Rx. 4,482,024 as compared with Rx. 4,868,721 in 1896-97. Excluding expenditure under Excluded Local Funds and Contributions the actuals compared with those of last year and with the average of the last five years were as follows :—

—	1897-98.	1896-97.	Average of five years ending 1896-97.
	Rx.	Rx.	Rx.
Imperial	428,523	809,383	767,550
Provincial	2,258,018	2,131,781	2,093,036
Local	1,564,010	1,685,125	1,710,717
Total ...	4,250,551	4,626,289	4,571,303

These figures show that there was a great reduction in the expenditure under Imperial and a slight reduction under Local, while under Provincial the outlay exceeded that of last year by Rx. 126,237 and the average by Rx. 164,982.

Of the total outlay on new works the expenditure on buildings was Rx. 724,262 against Rx. 961,520 last year and on roads Rx. 473,763 against Rx. 590,330 in 1896-97.

4. The expenditure on famine relief works amounted to Rx. 3,356,290, of which Rx. 407,011 were spent on Railway and Irrigation Works, while the balance was distributed as follows :—

—	Imperial.	Provincial.	Local.	Excluded Local.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.
Communications	2,101,207	3,751	22	...	2,104,980
Miscellaneous Public Improvements.	777,274	48,423	2,738	3,923	832,358
Civil Buildings	11,899	42	...	...	11,941
Total ...	2,890,380	52,216	2,760	3,923	2,949,279

5. The percentage of establishment charges on the outlay on works and repairs by Public Works officers rose from 28·18 in 1896-97 to 31·23 in the year under review. While the total expenditure on works and repairs, omitting Excluded Local Funds and contributions, was less than in the previous year by Rx. 219,841 the establishment charges increased by Rx. 5,356. The Provinces in which the increase is most noticeable are Madras, Bombay, North-Western Provinces and Oudh and Central Provinces, the percentage in Madras having risen from 27·36 to 47·59. The increase was due to increased expenditure on establishment required for famine relief works and to the restriction of expenditure on Civil Works in order to provide funds for relief works.

The Government of India observe with satisfaction that the income derived from the Royal Indian Engineering College at Cooper's Hill exceeded the cost of upkeep by £2,754.

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. Wilson.

Joint Secretary to the Government of India

Documents accompanying.

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

To. The Secy to the Govt of Madras. Public Works Dept.

G. C. Press, Simla.—No. 203 P. W. D.—2-6-99.—850.