

(1) பக்கங்களின் எண்ணிக்கை 10

(2) புதுக்கித் திருப்பிய நாள் 12/10

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 10/10

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. V. S. S. S. குறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1309	அச்சகம் பலவகை
நாள் :	16. 5. 1893	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது *AN*

5 8th. 17.

Extract from the *Proceedings of the Government Accounts of India, Military Department, No. 1309, dated the 2nd May 1893.*

Read the following.

Note by R. G. MACDONALD, Esq., Officiating Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure recorded under the heads "Military Works and Special Defence Works" in the accounts of the Government of India for 1891-92.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1891-92 under the head Military Works amounts to Rx. 49,794.
2. The sources of revenue and the amounts collected under each were—

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	34,011
Sales of "	6,988
" of barrack furniture	803
" of tools and plant	488
" of produce	513
" of old materials	2,187
Value of materials from old buildings	2,283
Unclaimed deposits	1
Water-rates	111
Fines, refunds and miscellaneous	2,405
Recoveries of advances made in England	4
TOTAL	49,794

3. Rents of buildings, Rx. 34,011.—The receipts from this source compare as follows with the realizations in the four preceding years:—

Years.	Amount.
	Rx.
1887-88	28,133
1888-89	29,196
1889-90	31,826
1890-91	33,110
1891-92	34,011

4. The following compares the total revenue derived from Military Works with the Budget and Revised Estimates:—

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1891-92	43,500	47,500	49,794

The increase over the Budget and Revised Estimates is due to the sale of certain Military Buildings at Kharpur to the North Western Railway.

5. The following table shows approximately the amount expended by Government on quarters for officers and the net return yielded :—

CAPITAL COST OF BUILDING FROM EXAMINER'S ACCOUNTS.					COST OF REPAIRS.		Net return exclud- ing repairs to rent- free build- ings.	Percent- age of net return on capital cost ex- cluding rent- free buildings.	
Year of the account	Amount.			Rents real- ized.	Rent- free build- ings.	Other build- ings.			
	Rent- free build- ings.	Other build- ings.	Total.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
India { Director General, Military Works	1890-91	31,274	1,343,530	1,656,904	24,937	3,532	11,406	12,951	96
Central Provinces and India	1891-92								
Upper Burma	1891-92		13,766	13,766	401		290	111	80
Lower	1891-92		520	520	14		12	2	38
Assam	1891-92		41,827	41,827	1,511		869	642	135
Bengal	1891-92		2,374	2,374	27		78	51	214
North-Western Provinces and Oudh	1891-92		8,139	8,139	295		261	34	42
Punjab	...		...	...	...		...	...	...
Madras	1891-92	855	21,395	22,250	460		334	126	53
Bombay	1891-92	619	3,480	6,099	126		57	69	198
	1891-92		30,493	30,493	1,407	4	1,189	227	74
TOTAL		316,748	1,465,534	1,782,282	26,598	3,536	14,487	14,111	96

* Accounts for 1891-92 not received.

The net return on Capital cost of buildings excluding those allotted rent free is .96 per cent. as shown in the foregoing table. The revenue receipts after defraying the total maintenance charges resulted in a surplus of Rx. 10,575. The low return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank. The classification of the buildings under the Director General of Military Works appears to require revision; this will be taken up on receipt of the accounts for 1891-92.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1891-92 under the head Military Works amounts to Rx. 1,214,518, and the money was expended upon—

	Rx.
New Works	562,918
Repairs	300,766
Establishment.	246,600
Tools and plant	10,078
Increase of—	
Suspense	7,856
Barrack furniture.	77,270
Total	1,214,518
Deduct—	
Expenditure in England	10,382
Exchange	4,509
Net outlay in India	1,199,627

7. A comparison between the actuals and Budget and Revised Estimates is given below :—

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1891-92	1,180,300	1,215,200	1,214,518
The excess of Rx. 84,218 over Budget Estimate occurred chiefly in the Military Works Department and in Upper Burma, due to expenditure on mobilization works; to restoration of buildings at Quetta, damaged by heavy rain and to accommodation for troops on the Chin hills. The Revised Estimate has been closely worked up to. Excluding Upper Burma and exchange which are provided for outside the fixed grant, the Revised Estimate amounted to Rx. 1,051,550, and the outlay during the year to Rx. 1,057,827, thus resulting in an excess of Rx. 6,277* which has been recouped from the grant for 1892-93.			
Total	1,215,200	1,214,518	
Deduct—			
Upper Burma	158,930	152,182	
Exchange	4,570	4,509	
Excess	1,051,550	1,057,827	6,277

8. The Provinces in which outlay was incurred are shown in the following table :—

8. The Provinces in which Cavalry Works are carried out.														
WORKS.		Director General, Military Works.	Rajputana and Central India.	Coorg.	Central Provinces.	Upper Burma.	Lower 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.
Accommodation for Troops.														
New buildings including subsidiary, auxiliary and hospital accommodation for European troops.	In the plains	39,517	...	...	...	26,589	7,127	...	...	...	...	1,166	...	74,499
	" hills	27,066	...	...	...	...	...	...	...	...	...	...	...	27,966
Old buildings including subsidiary, auxiliary and hospital accommodation for European troops.	" plains	...	...	...	...	...	...	...	...	...	...	443	...	443
	" hills	...	...	...	...	...	...	...	...	...	...	42	235	53,325
Improvements to existing buildings.	" plains	53,048	...	...	...	...	...	...	...	...	...	...	1,050	15,967
	" hills	14,917	...	...	...	...	...	...	...	...	...	385	...	17,065
Buildings for officers.	" plains	4,587	...	...	...	12,093	...	...	...	...	...	...	...	28,723
	" hills	28,723	...	...	...	...	...	...	...	...	...	...	...	20
Temporary accommodation for European troops.	" plains	20	...	...	...	...	...	...	...	...	...	...	...	84
	" hills	84	...	...	...	...	...	...	...	...	...	...	...	5,650
Buildings for Native Cavalry		4,998	...	...	...	...	...	...	...	...	652	...	...	1,023
" " Artillery		33	...	...	...	...	...	...	...	...	990	...	...	75,354
" " Infantry		37,148	...	...	...	34,224	48	562	1,187	...	298	131	1,456	2,787
Rest Houses		2,787	...	...	...	...	...	...	...	...	...	...	...	29,154
Ordnance Works		29,006	...	...	...	143	...	...	...	...	...	...	...	30,736
Commissariat		21,692	...	...	...	8,728	-5	271	...	...	...	100	...	18,993
Staff and Miscellaneous		17,318	...	...	...	4	12	...	23	...	1,712	-76	...	2,341
Stud		2,273	...	...	...	...	...	...	...	...	...	...	68	5,002
Roads to Hill stations on lines of Military communication		4,289	...	...	...	...	...	713	...	...	...	...	...	81,939
General Cantonment works		68,805	357	...	...	6,078	233	323	6	...	2,350	...	2,882	14,299
Fortifications		12,372	...	...	...	56	304	...	...	...	265	...	1,302	14,098
Dockyard or Naval		14,098	...	...	...	...	...	...	...	...	...	...	...	10,989
Petty works		10,989	...	...	...	...	...	...	...	...	...	...	...	56,152
Mobilization works		56,152	...	...	...	...	...	...	...	...	...	...	...	451,222
Deduct contributions		3,304	357	...	...	88,820	7,719	1,874	1,216	...	6,267	2,191	6,993	566,659
		447,918	...	...	...	88,820	7,719	1,874	1,216	...	6,267	2,149	6,985	562,948
REPAIRS.														
Accommodation for Troops.														
Buildings including subsidiary, auxiliary and hospital accommodation for European troops.	In the plains	57,404	1,664	...	...	2,585	4,443	...	...	...	96	85	1,844	68,126
	" hills	10,346	778	...	...	...	...	...	...	...	...	332	1,742	13,198
Improvements to existing buildings.	" plains	...	239	...	...	722	...	...	...	...	...	530	...	1,541
	" hills	...	106	...	...	...	...	...	...	...	...	...	...	106
Buildings for officers.	" plains	4,180	...	10	...	...	...	...	...	...	...	109	27	4,326
	" hills	2,254	...	...	...	...	...	165	...	...	...	28	...	2,447
Temporary accommodation for European troops.	" plains	549	...	...	...	547	244	...	...	...	...	350	107	1,797
	" hills	...	...	...	...	...	...	...	...	...	...	5	...	5
Buildings for Native Cavalry		1,366	169	...	...	...	...	...	...	...	236	...	131	1,932
" " Artillery		357	...	...	...	...	...	...	...	...	391	9	...	757
" " Infantry		7,890	787	...	122	1,804	1,471	1,198	440	...	1,435	746	903	16,796
Carried over	Repairs	84,346	8,748	16	122	5,638	6,163	1,363	440	...	2,208	2,244	4,754	111,051
	New works	447,918	...	...	...	88,820	7,719	1,874	1,216	...	6,267	2,149	6,985	562,948

1309
3 5

9. The following table compares the outlay of the year under Military Works with that incurred during the four preceding years:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rx.	Rx.	Rx.	Rx.	Rx.
New works	732,817	538,239	530,385	598,421	562,948
Repairs	269,896	282,365	289,956	307,171	302,766
Establishment	203,148	218,360	227,197	239,922	246,600
Tools and plant	9,559	8,700	11,668	8,731	10,078
Suspense	-27,349	-5,269	1,084	-15,465	7,856
Profit and Loss	69,328	70,805	78,074	81,896	77,270
Barrack furniture					
	1,257,399	1,108,206	1,138,463	1,220,676	1,214,518
Deduct—Amount recovered from the English Government on account of moiety of expenditure in India on Aden Defences, during 1883-84 to 1885-86	25,818	10,392	13,603	23,033	10,382
Expenditure in England.	6,209	4,835	6,104	7,526	4,509
Loss by Exchange	2,609				
Net outlay in India	1,222,763	1,092,979	1,118,756	1,190,117	1,199,627

10. The following table shews the proportion in which the outlay was distributed over the different heads under new works and repairs:—

	Director General of Military Works.	Rajputana and Central India.	Coorg.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Buildings for European Troops	17	32	83	31	32	21	2	28	10	19	16	3	13
Buildings for Native Troops	4	15	36	2	7	12	10	10	10	10	5	2	7
Rest-houses	3	1	1	1	1	1	1	1	1	1	1	1	1
Ordnance Works	1	2	7	1	1	3	10	4	2	1	1	1	3
Commissariat	2	2	1	24	8	3	3	4	6	2	2	2	2
Staff and Miscellaneous	2	1	1	1	1	1	1	1	1	1	1	1	1
Stod	1	1	1	1	1	1	1	1	1	1	1	1	1
Roads to hill stations or lines of Military communication.	2	6	18	31	7	3	10	19	17	8	13	7	7
General Cantonment Works	5	7	2	6	9	3	48	6	3	11	5	5	5
Cantonment roads	1	1	1	1	1	1	10	1	1	6	1	1	1
Fortifications	2	1	1	1	1	1	11	15	4	3	1	1	1
Dockyard or Naval	1	1	1	1	1	1	1	1	1	1	1	1	1
Petty Works	4	4	2	1	1	1	1	1	1	1	1	1	1
Mobilization Works	5	1	1	1	1	1	1	1	1	1	1	1	1
Rents of buildings or compensation for quarters	1	3	19	17	17	18	16	19	15	17	18	20	20
Establishment	21	12	1	1	1	1	1	1	1	1	1	1	1
Tools and Plant	1	1	1	1	1	1	1	1	1	1	1	1	1
Suspense	7	15	3	10	1	1	1	1	1	1	1	1	1
Barrack furniture	1	1	1	1	1	1	1	1	1	1	1	1	1
Deduct contributions	1	1	1	1	1	1	1	1	1	1	1	1	1
Total	100	100	100	100	100	100	100	100	100	100	100	100	100

* Includes Rx. 27,158 on account of Upper Burma.

11. Of the total outlay under Military Works—

48	per cent.	was expended on Original Works.
26	"	" " Repairs.
20	"	" " Establishment.
1	" (nearly) "	" " Tools and Plant.
1	" " "	" " Expense.
6	"	" " Barrack furniture.
100	"	Total.

12. About 82 per cent. of the outlay on Military Works was incurred by the Military Works Department; 10 per cent. by Upper Burma; and nearly 2 per cent. each by Bombay, Lower Burma, and the Punjab.

13. Of the outlay on new works, amounting to Rs. 562,948, accommodation for Troops absorbed 53 per cent. (European 39 per cent. and Native 14 per cent.), General Cantonment Works 14 per cent. and Mobilization Works, 10 per cent.

14. Of the outlay on account of accommodation for European Troops, 26 per cent. was for accommodation in the plains, and 13 per cent. in the hills.

15. The percentage which establishment charges (exclusive of Barrack Department) bear to outlay on works and repairs is shown below:—

	Per cent.
1887-88	20.25
1888-89	26.00
1889-90	27.69
1890-91	26.49
1891-92	28.25

16. The principal works in progress were—

IN THE MILITARY WORKS DEPARTMENT.

Accommodation for Troops—

Complete requirements of station (excluding Commissariat), Cherat.

Accommodation, Quetta—

- I.—Buildings for two Battalions of British Infantry.
- II.—Buildings for one Mountain and two Garrison Batteries.
- III.—Completion of Station Hospital.
- IV.—Garrison Buildings.

Additional accommodation for Royal Artillery, Jhansi.

Additional accommodation for British Infantry, Jubbulpore.

Hut accommodation at West Ridge, Rawalpindi—

- I.—Barracks for two Battalions of British Infantry.
- II.—Barracks for two Mountain Batteries.
- III.—Garrison requirements.
- IV.—Officers' Quarters.

Hut accommodation, Kuldunna, Murree—

- I.—Barrack Buildings.
- II.—Officers' Quarters.
- III.—Hospital.

Hut accommodation, Gharial, Murree—

- I.—Barrack Buildings.
- II.—Officers' Quarters.
- III.—Hospital.

1309
4

Hut accommodation, Thobha, Murree—

- I.—Barrack Buildings.
- II.—Officers' Quarters.
- III.—Hospital.

Hut accommodation, Ranikhet—

- I.—Barrack Buildings.
- II.—Officers' Quarters.

Hut accommodation, Kailana, Chakrata—

- I.—Barrack Buildings.
- II.—Officers' Quarters.
- III.—Hospital.

Accommodation for a regiment of Native Infantry, Khojak, Peshin.

New Barracks, Poonamalee, Madras.

Barracks for single men of British Infantry and Royal Artillery, Colaba, Bombay.

Restoration and improvement of accommodation, Peshawar.

Accommodation for a 2nd Mountain Battery, Jutogh, Umballa.

New post for Native Troops, Loralai, Quetta.

Quarters for families of British Infantry, Colaba, Bombay.

Hut Barrack for additional men at Depot, Wellington, Madras.

Native Infantry Lines, Crater, Aden.

Alteration of Mountain Battery Barracks, Mandalay.

Officers' Quarters—

Additional Quarters for Officers of Royal Artillery, Quetta.

Constructing three blocks of four unit quarters for Officers, Quetta.

Hospitals—

Additional Hospital accommodation, Kumpore, Bareilly.

Additional accommodation at Station Hospital, Karachi.

Native Infantry Hospital, Jhansi.

Renovations and Improvements—

British Infantry Lines, Agra.

Right Native Infantry Lines, Quetta.

British Infantry Barracks, Bellary.

British Infantry Barracks, Secunderabad.

Commissariat Buildings—

Complete Commissariat and Transport requirements, Quetta.

Re-building Transport followers' quarters, Quetta.

Ordnance Works—

New buildings for Foundry and Shell Factory, Cossipore.

Buildings for manufacture of Magazine Rifle Ammunition, Dum-Dum.

Quarters for Warrant and Non-Commissioned Officers in the Arsenal, Bombay.

Staff and Miscellaneous—

New Military Accounts Offices, Rawalpindi.

Stud Buildings—

Requirements of Remount Depot at Garden Reach, Calcutta.

Marine Buildings—

Deepening Duncan Dock, Bombay.

General Cantonment works—

Water supply to Cantonment, Rawalpindi.

Water-supply to depot and adjacent hutted camp, Murree.

Water-supply scheme, Quetta.

Water-supply to Cantonment, Allahabad.

Cantonment roads, Quetta.

Planting trees in Cantonment, Quetta.

Roads to Hill Stations, etc.—

High-level roads and diversion, Bolan, Quetta.
Extension of Cart-road, Pabhi-Chupri, Peshawar.

Fortifications—

Redoubts, Lucknow—
No. 3 Redoubts.
Defence of Bhoosa Godown.
Defence of Executive Engineer's workshop.
Improvements to Fort Defences, Jhansi.
Residency Defences and Escort Barracks, Hyderabad.

Mobilization Works—

Water-supply, roads and two sheds for Commissariat Storage, Peshawar.
Sheds for Commissariat Storage, Rawalpindi.
Water-supply, Sibi.
Water-supply and Officers' Quarters, New Chaman, Peshin.
Huts for Commissariat Storage, Quetta.

IN UPPER BURMA.

British Infantry Barracks at Myingyan, Meiktila and Shwebo.
Native Infantry Barracks at Myingyan.
Family quarters for Sergeants and Warrant Officers, Shwebo.

IN LOWER BURMA.

Military Prison, Thayetmyo.

IN PUNJAB.

Drainage and water-supply scheme, Kohat.

IN MADRAS.

Barracks for a detachment of British Infantry at Malaparam.

IN BOMBAY.

Water supply to Station Barracks, Satara.

17. The outlay on Special Defence Works amounted during the year under review to Rx. 604,848, and up to the end of the year to Rx. 3,507,813 (including Rx. 150,409, the outlay of previous years debitable to the ordinary Military Works grant), and is made up as follows:—

	During the year.		To end of year.	
	Rx.		Rx.	
<i>Original Works—</i>				
Frontier Defences	107,350		878,486	
Coast Defences	149,535		1,004,597	
Armaments	383,072		1,412,077	
Establishment	50,778		316,669	
Tools and Plant	3,981		29,937	
Suspense	—79,766		—27,106	
Profit and Loss	...		106	
Recovery from English Government on account of moiety of expenditure on Aden	—7,982		—83,838	
TOTAL	606,918		3,531,178	
<i>Deduct—</i>				
Payments by Secretary of State brought to account in Examiner's books	210,706		1,047,403	
Exchange thereon	91,502		433,752	
Net outlay in India	304,710		2,050,023	
<i>Add Expenditure in England—</i>				
On Moiety, Aden defences	30,589		83,237	
Armaments and stores pertaining thereto	177,081		880,680	
Other stores, etc., for India	1,643		65,611	
Exchange on expenditure in England	90,875		428,362	
Total expenditure on Special Defence Works	604,848		3,507,813	
Forecast estimate sanctioned by the Secretary of State	...		5,080,000	
Balance available for expenditure after 1891-92	...		1,522,187	

It may be explained that the credit of Rx. 27,106 under suspense at end of 1891-92 is due to a large amount of stores having been invoiced but not paid for. It is expected that a considerable portion of the credit balance of Rx. 49,858 under "London Invoices" at end of 1891-92 will be worked off during 1892-93.

18. The following compares the actual expenditure on Special Defence Works with the Budget and Revised Estimates of the year:—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1891-92	847,000	550,000	604,848

The lapse on the Budget Estimate of Rx. 242,152 is due to English stores, not being supplied as rapidly as was anticipated and the excess over Revised Estimate to an under-estimate of the payments in England.

19. The suspense balances and the objectionable outlay outstanding at the close of 1891-92 have been dealt with separately.

R. G. MACDONALD,

Offg. Acctt. Genl., P. W. Dept.

CALCUTTA;

The 21st March 1893.

Acctt. Genl., P. W. Dept., memorandum No. 334 G., dated 21st March 1893.

Submitted to the Secretary to the Government of India, Military Department.

Documents accompanying.

Nil.

Order. Ordered that a copy of the above be forwarded to the Secretary to the Government of Madras, for the information of His Excellency the Governor in Council.

By order,

Mundallas

Captain

Secy. to the Govt. of India

~~44~~
B.

12 1309 W d 16 May 1893

Decr: 15. 5. 93

10 May

Recorded.

0013
9.5.93

14
9.5.93

91

1893

R.S. 02513-5
Aug 9-5

C. 1894