Public Works (1896) Department.

G.O., No. 164/96

DATED / June 96

[Despatch Abstract.]

Accounts of Revenue & Expenditure
Pros. of the Govt of India, Military Dept.
regarding the — recorded under the heads
of "Military Works" and "Special
defence Works" in the accounts of the
Govt of India for 1894-95 Recorded

P. W. 25.
1,000—5-8-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

Accounts.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

No. 1193-M-W.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Simla, the 1st May 1896.

Extract from the Proceedings of the Government of India, Military Department, under date Simla, the 1st April 1896.

READ the following :—

Note by A. R. Becher, 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 1894-95.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1894-95 under the head "Military Works" amounts to Rx. 59,654.

2. The sources of revenue and the amounts collected under each were as follows :—

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	39,793
Sales of „	10,215
„ of barrack furniture ... ... —	1,014
„ of tools and plant	1,767
„ of produce	342
„ of old materials	2,096
Value of materials from old buildings	567
Unclaimed deposits	17
Fines, refunds, and miscellaneous	3,221
Recoveries of advances made in England	622
TOTAL ...	59,654

3. *Rents of buildings, Rx. 39,793.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.	Amount.
	Rx.
1890-91	33,110
1891-92	34,011
1892-93	35,750
1893-94	38,029
1894-95	39,793

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95 ...	... 46,830	56,760	59,654

The increase over the Budget Estimate is due to the revision of rents, and to the sale of the Commissariat granary at Madras and to the sale of surplus machinery at Bombay. The difference between the Actuals and the Revised Estimate is due to improved receipts from rents and to the sale-proceeds of rain-water collected in the Towella tank in Aden.

5. The following table shows approximately the amount expended by Government on quarters for officers and the net return yielded. Buildings casually rented, or which are not usually available for occupation as residences have been excluded from this table:—

		CAPITAL COST OF BUILDINGS.				COST OF REPAIRS IN 1894-95.			
		Year of account.	AMOUNT. Rent-free buildings.	AMOUNT. Other buildings.	AMOUNT. Total.	Rents realised in 1894-95.	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.	Rx.
India...	Director General, Military Works...	1893-94*	220,263	1,085,814	1,306,077 †	23,490	1,814	9,574	13,916	1·28
	Coorg ...	1894-95	1,668	...	1,668	...	10	...	...	...
	Rajputana and Central India.	Do.	...	13,721	13,721	400	...	265	135	·98
	Central Provinces ...	Do.	...	520	520	13	...	11	2	·40
	Upper Burma	Do.	...	121,461	121,461	5,333	...	1,702	3,631	2·69
	Lower ,, ...	Do.	...	14,363	14,363	640	...	72	568	4·00
	Assam	Do.	...	8,150	8,150	370	...	289	81	·99
	Punjab	Do.	1,711	20,579	22,290	523	...	331	192	·93
	Madras	Do.	10,505	8,529	19,034	220	152	140	80	·94
	Bombay	Do.	...	644	644	18	...	23	—5	...
	TOTAL ...	...	234,147	1,273,781	1,507,928	31,007	1,976	12,407	18,600	1·46

* Accounts for 1894-95 not received.

† Excludes the figures of the Mandalay and the Rangoon Divisions transferred to Burma in 1893-94.

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·46 per cent. as shown in the foregoing table. The low return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank. The decrease in the Capital outlay as compared with 1893-94, is due to the revision of the Capital cost of buildings and to the exclusion of buildings which are not available for occupation as regular residences.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1894-95 under the head "Military Works" amounts to Rx. 962,203. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years:—

	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	598,421	562,948	506,733	485,923	310,342
Repairs	307,171	309,766	315,087	328,931	324,985
Establishment	239,922	246,600	255,748	279,795	275,195
Tools and Plant	8,731	10,078	12,741	10,776	8,491
Suspense	—15,465	7,856	25,951	—2,727	12,317
Profit and Loss	...	...	...	...	...
Barrack furniture	81,896	77,270	80,539	77,910	76,621
	1,220,676	1,214,518	1,196,799	1,180,608	1,007,951
Deduct—					
Expenditure in England	23,033	10,382	40,628	15,965	24,972
Exchange	7,526	4,509	24,443	10,375	20,776
Net outlay in India	1,190,117	1,199,627	1,131,728	1,154,268	962,203

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95	1,006,800	1,008,480	1,007,951

There was an increase of Rx. 1,151 on the Buget Estimate and a lapse of Rx. 529 on the Revised Estimate. This shows that the estimates were closely worked up to. The decrease in Expenditure as compared with that of the previous year is due to the restriction of outlay in 1894-95 owing to Financial pressure.

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

Works.	Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	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*	21,891	...	...	...	...	6,053	426	...	...	...	...	75	1,317	29,762
,, *hills*	10,554	...	...	...	...	...	...	...	...	...	...	...	...	10,554
Old buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — ,, *plain*	...	...	...	...	...	...	...	...	...	...	...	445	...	445
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	113	113
Improvements to existing buildings. — ,, *plains*	22,905	342	...	...	...	...	...	...	...	...	10	550	419	24,226
,, *hills*	17,890	38	...	...	...	...	...	...	...	...	...	...	176	18,104
Buildings for officers. — ,, *plains*	3,565	...	9	...	...	470	19	...	...	...	2	134	...	4,199
,, *hills*	7,433	...	...	...	...	...	...	...	...	...	...	...	...	7,433
Temporary accommodation for European troops. — ,, *plains*	...	...	...	...	...	...	...	...	...	...	...	45	...	45
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings for Native Cavalry	5,957	92	...	...	...	...	...	...	30	...	928	...	22	7,029
,, ,, *Artillery*	...	...	...	...	...	...	...	...	...	...	507	...	...	507
,, ,, *Infantry*	5,060	344	...	...	89	21,885	235	154	26	...	2,264	17	171	30,245
Rest-houses	433	...	...	...	...	137	...	...	...	...	...	...	...	570
Ordnance Works	23,781	...	...	...	...	4,486	1,733	...	...	...	100	92	26	30,218
Commissariat	4,643	132	...	...	...	4,176	57	19	...	...	...	11	144	9,182
Staff and Miscellaneous	10,912	...	...	...	...	304	1,192	6	37	43	315	204	620	13,633
Stud	735	...	...	...	...	...	...	...	...	...	17,590	...	495	18,820
Roads to hill stations or lines of Military communication.	4,590	...	...	...	...	3,977	...	1	...	...	1,105	...	...	9,673
General Cantonment Works ...	62,922	189	...	...	...	1,119	67	97	7	352	...	439	4,174	69,366
Fortifications	2,832	...	...	...	...	33	57	155	...	...	11,857	...	477	15,411
Dockyard or Naval	6,791	...	...	...	...	...	...	...	...	...	...	...	...	6,791
Petty works	8,638	391	...	...	21	...	...	...	...	...	...	...	...	9,050
Mobilization Works	4,291	...	...	...	...	...	...	...	...	...	...	...	...	4,291
	225,823	1,528	9	...	110	42,640	3,786	432	100	395	34,678	2,012	8,154	319,667
Deduct contributions ...	8,247	97	...	...	...	...	...	...	...	...	...	561	620	9,325
Total works	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342
Repairs.														
Accommodation for Troops—														
Buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — *In the plains*	56,885	810	...	...	...	3,530	1,269	...	...	...	...	100	2,269	64,863
,, *hills*	9,343	408	...	...	...	...	...	...	...	...	...	...	526	10,282
Improvements to existing buildings. — ,, *plains*	...	...	...	...	...	...	...	...	...	...	...	1,322	,,,	1,322
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings for officers. — ,, *plains*	3,451	...	9	...	...	1,445	2,780	...	...	...	...	190	...	7,875
,, *hills*	3,293	46	...	...	...	...	...	200	...	...	...	...	...	3,539
Temporary accommodation for European troops. — ,, *plains*	1,150	...	...	...	...	175	...	...	...	...	...	6	84	1,415
,, *hills*	496	...	...	...	...	...	...	...	...	...	215	...	...	711
Buildings for Native Cavalry	1,457	169	...	...	...	...	...	...	223	...	405	...	76	2,330
,, ,, *Artillery*	33	...	...	...	...	...	...	...	...	...	438	...	...	471
,, ,, *Infantry*	5,417	997	...	...	199	6,644	1,034	2,537	564	...	2,273	283	742	20,790
Carried over ... Repairs	81,530	2,430	9	...	199	11,794	5,083	2,737	787	...	3,431	1,901	3,697	113,598
Carried over ... New works	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342

	Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over ... Works	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342
Brought over ... Repairs	81,530	2,430	9	...	199	11,794	5,083	2,737	787	...	3,431	1,901	3,697	113,598
Repairs—continued.														
Rest-houses	1,296	...	...	...	...	...	...	...	...	...	79	20	45	1,440
Ordnance Works	7,098	...	...	...	...	78	309	...	64	...	152	15	193	7,909
Commissariat	3,911	42	...	...	...	2,633	744	339	25	...	28	310	217	98,24
Staff and Miscellaneous	17,866	95	...	...	13	707	410	36	140	536	391	995	483	21,672
Stud	2,551	...	...	...	...	...	...	...	...	...	180	...	97	2,828
Roads to hill stations or lines of Military communication...	16,960	...	...	...	143	3,316	...	1,314	...	...	9,681	479	65	31,958
General Cantonment Works ...	61,519	441	...	...	...	3,680	2,851	814	476	316	1,937	136	1,964	74,334
Fortifications	11,483	...	...	...	...	412	2,195	152	100	90	1,573	315	438	16,757
Dockyard or Naval	1,235	...	...	...	...	...	...	...	...	...	...	...	...	1,235
Rent of buildings or compensation for quarters	13,847	192	...	...	60	224	702	280	564	...	...	573	...	16,442
Petty Works	41,871	320	...	...	38	...	...	...	...	...	...	...	...	42,229
	261,167	3,520	9	...	453	22,844	12,294	5,671	2,156	942	17,452	4,744	7,199	338,451
Deduct contributions ...	13,371	7	...	...	...	...	...	...	...	...	30	58	...	13,466
Total Repairs. ...	247,796	3,513	9	...	453	22,844	12,294	5,671	2,156	942	17,422	4,686	7,199	324,989
Total Works and Repairs	465,372	4,944	18	...	563	65,484	16,080	6,103	2,256	1,337	52,100	6,337	14,733	635,327
Establishment	231,345	2,333	4	...	113	21,061	3,501	1,331	241	295	11,433	1,268	2,265	275,195
Tools and Plant	6,526	22	1	...	7	787	225	87	16	19	572	82	147	8,491
Suspense	13,610	37	...	...	...	—1,991	—69	...	...	...	—30	...	760	12,317
Barrack Furniture	65,282	575	...	20	6	5,126	3,045	143	...	...	507	...	1,917	76,621
	782,135	7,916	23	20	689	90,467	22,782	7,664	2,513	1,651	64,582	7,687	19,822	1,007,951
Deduct—														
Expenditure in England	22,850	42	...	...	...	...	...	...	...	...	464	...	1,616	24,972
Exchange	19,011	34	...	...	...	...	...	...	...	...	386	...	1,345	20,776
Grand Total ...	740,274	7,840	23	20	689	90,467	22,782	7,664	2,513	1,651	63,732	7,687	16,861	962,203

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

		Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Buildings for European troops	Works	11	5	39	...	...	7	2	...	...	...	...	16	12	9
	Repairs	10	16	39	...	...	6	18	2	...	...	...	21	18	9
Buildings for Native troops	Works	1	5	...	...	13	24	1	2	2	...	6	...	1	4
	Repairs	1	15	...	...	29	7	5	23	31	...	5	3	4	8
Rest-houses	Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ordnance Works	Works	4	...	...	...	...	5	7	...	...	...	...	1	...	3
	Repairs	1	...	...	...	...	...	1	...	3	...	...	...	1	1
Commissariat	Works	1	2	...	...	...	5	...	...	...	...	...	...	1	1
	Repairs	...	1	...	...	...	3	3	4	1	...	...	4	1	1
Staff and Miscellaneous	Works	1	...	...	...	...	...	5	...	1	3	...	2	4	2
	Repairs	3	1	...	...	2	...	2	...	6	32	...	13	3	2
Stud	Works	...	...	...	...	...	...	...	...	...	...	28	...	3	2
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Roads to hill stations or lines of Military communication.	Works	1	...	...	...	...	4	...	...	...	...	2	...	...	1
	Repairs	2	...	...	...	21	4	...	18	...	...	15	6	...	3
General Cantonment Works	Works	8	2	...	...	...	1	...	1	...	22	...	5	25	7
	Repairs	8	6	...	...	...	4	12	11	19	19	3	1	12	8
Fortifications	Works	...	...	...	...	...	...	...	2	...	...	19	...	3	2
	Repairs	2	...	...	...	...	1	9	2	4	5	2	4	2	2
Dockyard or Naval	Works	1	...	...	...	...	...	...	...	...	...	...	...	...	1
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty Works	Works	1	5	...	...	3	...	...	...	...	...	...	...	...	1
	Repairs	5	4	...	...	5	...	...	...	...	...	...	...	...	4
Rent of buildings or compensation for quarters	Repairs	2	3	...	...	8	...	3	4	23	...	...	7	...	1
Establishment		31	28	18	...	16	24	15	18	10	18	18	16	14	29
Tools and Plant		1	...	4	...	2	1	1	1	...	1	1	1	1	1
Suspense		2	1	...	...	...	−2	...	...	...	...	...	...	4	1
Barrack furniture		9	7	...	100	1	6	16	2	...	...	1	...	12	7
		106	101	100	100	100	100	100	100	100	100	100	100	121	104
Deduct contributions		6	1	...	...	...	...	...	...	...	...	...	...	21	4
TOTAL		100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

31 per cent. was expended on Origfnal Works.
32 „ „ „ Repairs.
28 „ „ „ Establishment.
1 „ „ „ Tools and Plant.
1 „ „ „ Suspense.
7 „ „ „ Barrack furniture.

100

11. About 78 per cent. of the outlay on Military Works was incurred by the Military Works Department; 9 per cent. by Upper Burma; 7 per cent. by the Punjab; 3 per cent. by Lower Burma and 2 per cent. by Bombay.

12. Of the outlay on new works, amounting to Rx 310,342, accommodation for troops absorbed 43 per cent. (European 31 per cent. and Native 12 per cent.), general cantonment works 23 per cent., and ordnance works 9 per cent.

13. Of the outlay on account of accommodation for European troops 19 per cent. was for accommodation in the plains, and 12 per cent. in the hills.

14. The percentage which the establishment charges (exclusive of Barrack Department) bear to outlay on works and repairs is shown below and compared with the percentages for the four preceding years :—

	Per cent.
1890-91	26·49
1891-92	28·25
1892-93	31·12
1893-94	34·33
1894-95	43·32

The increase in 1894-95 in the percentage of establishment charges is mainly due to smaller grants having been assigned for expenditure on works. There was also an increase in establishment charges in the Military Works Department as compared with previous years, due to payments on account of Exchange Compensation Allowance.

15. The principal works in progress were—

IN THE MILITARY WORKS DEPARTMENT.

Accommodation for troops—

GENERAL.

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

Jhansi.—Additional accommodation for Royal Artillery.

Madras.—New Barracks.

Lucknow.—Reconstruction and restoration of buildings including new buildings.

Allahabad.—New Barracks for a head-quarter wing of British Infantry at Dinapore.

Bangalore.—Extending single men's barrack, British Cavalry lines.

Fort William.—Requirements of a detached wing of British Infantry at Lebong.

Peshawar.—Complete requirements at Cherat.

Murree.—Hut accommodation at Kuldanah—
I—Barracks.
II—Hospital.
III—Officers' quarters.

Hut accommodation at Gharial—
I—Barracks.
II—Hospitals.
III—Officers' quarters.

Chakrata.—Hut accommodation at Kailana—
I—Barracks.
II—Officers' quarters.
III—Hospitals.

Rawal Pindi.—Hut accommodation at West Ridge.

Quetta.—Accommodation for British Infantry Troops—
I—Buildings for two Battalions of British Infantry.
II—Buildings for Royal Artillery.
III—Completion of Station Hospital.
IV—Garrison auxiliary buildings.
V—Remodelling three blocks of class 1 married men's quarters.

Bareilly—Public buildings for 2—3rd Gurkhas at Lansdowne.

Chakrata—Public buildings for Native Mountain Battery at Dehra.

Bareilly—Public buildings for 9th Bengal Infantry (Gurkhas), at Ranikhet.
Hut accommodation, standing camp, Ranikhet.

Officers' Quarters—

Aden.—Additional accommodation for British Infantry Officers.

Hospitals—

Jhansi.—New Station Hospital.

Bareilly.—Additional hospital accommodation at Koompore.

Renewals and improvements—

Quetta.—Restoration and improvements to Barracks.
Ditto Ditto Officers' quarters.

Ordnance works—

Barrackpore.—Extension of Shell Factory at Cossipore.
Building for a gun section of Foundry and Shell Factory.
Additional magazine accommodation for the storage of cordite at Dum Dum and Duckinsore.

Poona.—Experimental factories for the manufacture of cordite and gun-cotton in the Gun-powder Factory at Kirki.

Commissariat—

Rawal Pindi.—Mobilization sheds.

Lines of Military Communication—

Quetta.—High level road, Bolan.

General Cantonment works.

Rawal Pindi.—Water-supply to cantonments.

Murree.— Ditto to depôt and adjacent hut barracks.

Lucknow.—Water-supply to cantonments.

Bangalore.— Ditto ditto

Secunderabad.— Ditto ditto.

Quetta.— Ditto ditto.

Lahore.— Ditto ditto.

Barrackpore.— Ditto ditto.

Chakrata.— Ditto ditto.

Meerut.— Ditto ditto.

Agra.— Ditto ditto.

Marine Works.—

Bombay.—Deepening Duncan Dock.

16. The expenditure incurred to end of 1894-95 on the construction of the North-West Frontier Road from Dera Ismail Khan to Khusalgarh and debited to 44—Military Works, is noted below:—

	Sanctioned Estimate.	Outlay to end of 1894-95.	Excess.
	Rx.	Rx.	Rx.
Works	5,489	3,803	—1,686
Establishment	428	696	268
Tools and Plant	28	45	17
TOTAL	5,945	4,544	—1,401

SPECIAL DEFENCES.

17. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 217,867, and up to the end of the year, to Rx. 4,508,714 (including Rx. 150,409, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows:—

Original Works—

	During the year.	To end of year.
	Rx.	Rx.
Frontier Defences	27,816	1,088,210
Coast Defences	30,792	1,245,155
Armaments	149,291	1,844,907
Establishment	20,604	421,522
Tools and Plant	591	35,896
Suspense	—21,061	8,567
Profit and Loss	.....	106
Recovery from English Government of moiety of expenditure on Aden Defences.	—1,080	—90,583
TOTAL	206,953	4,553,780
Deduct—		
Payments by Secretary of State brought to account in Examiner's books.	76,218	1,373,248
Exchange thereon	63,413	644,517
Net outly in India	67,322	2,536,015
Add—Expenditure in England.		
On moiety, Aden Defences	1,450	112,866
„ Armaments and stores pertaining thereto ... } „ other stores, etc., for India	80,726	1,223,276
Exchange on expenditure in England	68,369	636,557
Total expenditure on Special Defence Works	217,867	4,508,714
Forecast estimate sanctioned by the Secretary of State		5,030,000
Balance available for expenditure after 1894-95		521,286

The outly of Rx. 1,844,907 to end of year on armaments includes a sum of Rx. 378,727 for items adjusted temporarily, pending further investigation as to the appropriation and incidence of the charge. Orders for the adjustment of this expenditure have been issued in Military Department No. 2869-M.-W., dated 4th November 1895.

18. The actual expenditure on Special Defence Works is compared with the Budget and Revised Estimates of the year below:—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95	152,300	184,600	217,867

The actual outlay is in excess of the Budget Estimate by Rx. 65,567, and the Revised Estimate by Rx. 33,267.

The excess in each case occurred entirely under England and exchange and is due mainly to payments in England having been under-estimated. Certain payments were made during the year which it was expected would have been made in 1893-94. The Revised Estimate provided for these payments, but even this estimate proved insufficient owing to certain sums having been debited to Special Defences, as properly chargeable thereto, which in the Budget Estimate were included under Army Ordnance Stores.

The distribution of the excess is given below:—

	Over Budget Estimate, 1894-95.	Over Revised Estimate. 1894-95.
	Rx.	Rx.
India	—46,178	—3,078
England	59,576	19,876
Exchange	52,169	16,469
TOTAL EXCESS ...	65,567	33,267

19. The outlay during 1894-95 on contribution works classed as "Military Works" amounted to Rx. 23,427 and is made up as follows:—

	Rx.	Percentage of total outlay.
Original works	9,325	39 per cent.
Repairs	13,466	58 „
Establishment	597	3 „
Tools and Plant	39	...
TOTAL ...	23,427	100

The principal works in progress were—

(1) *Quetta.*—Constructing Sandeman Jirga Hall.

(2) *Mhow.*—Water-supply.

(3) *Bangalore.*—Temporary water-supply, erecting a pump at Hebbal tank and laying pipes to Sankey's reservoir.

20. The suspense balances and the objectionable outlay outstanding at the close of 1894-95 have been dealt with separately.

---

* To the Secretary to the Government of Madras, Public Works Department.
To the Secretary to the Government of Bombay, Public Works Department.
To the Secretary to the Government of Bengal, Public Works Department.
To the Secretary to the Government of the North-Western Provinces and Oudh, Public Works Department.
To the Secretary to the Government of the Punjab, Public Works Department.
To the Chief Commissioner, Central Provinces.
To the Chief Commissioner, Burma.
To the Chief Commissioner, Assam.
To the Resident at Hyderabad.
To the Agent to the Governor General, Rajputana and Central India.

ORDER.—Ordered that the foregoing be communicated to the Local Governments and Administrations noted in the margin* and to the Director General of Military Works, for information.

Ordered also that a copy be forwarded to the Accountant General, Public Works Department, for information.

(True extract).

H. Mundalls
Captain R.E.
Secretary to the Government of India.

No.

To

The Secretary to the Government of Madras
Public Works Department

With S.C.

G. C. Press, Simla.—No. 272 M. D.—5·5·96.—253.

P. W. CURRENT No. 45/8

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The Examiner P.W. Accts:

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Accounts.

No. 1246-M-W.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

Extract from the Proceedings of the Government of India, Military Department, under date Simla, the 16th May 1895.

READ the following :—

Note by R. G. Macdonald, Esq., Accountant General, Public Works Department, dated 11th March 1895, 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 1893-94.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1893-94 under the head "Military Works" amounts to Rx. 45,894.

2. The sources of revenue and the amounts collected under each were as follows :—

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	38,029
Sales of „	847
„ of barrack furniture	888
„ of tools and plant	689
„ of produce	298
„ of old materials	1,667
Value of materials from old buildings	461
Unclaimed deposits	18
Fines, refunds, and miscellaneous	2,350
Recoveries of advances made in England	647
TOTAL ...	45,894

3. *Rents of buildings, Rx. 38,029.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.	Amount.
	Rx.
1889-90	31,826
1890-91	33,110
1891-92	34,011
1892-93	35,750
1893-94	38,029

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

Years.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1893-94	42,710	46,910	45,894

The increase over the Budget Estimate is due to the revision of rents, and the construction of some new quarters at Fort Sandeman. The difference between the Actuals and the Revised estimate is unimportant.

5. The following table shows approximately the amount expended by Government on quarters for officers and the net return yielded. Buildings casually rented, or which are not usually available for occupation as residences have been excluded from this table :—

		Year of account.	Capital cost of buildings. From Examiners' accounts. Amount. Rent-free buildings.	Other buildings.	Total.	Rents realised in 1893-94.	Cost of Repairs in 1893-94. 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.	Rx.
India ...	Director-General, Military Works	1892-93*	2 13,251	1,118,594	1,331,845†	21,985	1,410	8,966	13,019	1·16
	Coorg	1893-94	1,658	...	1,658	...	31	...	...	...
	Rajputana and Central India...	,,	...	13,794	13,794	417	...	425	—8	...
Central Provinces		,,	...	520	520	13	...	16	—3	...
Upper Burma		,,	2,581	121,699	124,180	4,665	39	1,937	2,928	2·41
Lower ,, ...		,,	18,813	17,798	36,611	546	60	103	443	2·50
Assam		,,	...	8,150	8,150	379	...	327	52	·64
Punjab		,,	1,711	20,577	22,288	388	...	310	78	·38
Madras		,,	7,909	8,525	16,434	220	126	22	198	2·32
Bombay		,,	...	30,244	30,244	1,528	...	1,147	381	1·26
	TOTAL ...	...	245,923	1,339,801	1,585,724	30,341	1,666	13,253	17,683	1·28

* Accounts for 1893-94 not received.

† Excludes the figures of the Mandalay and the Rangoon Divisions transferred to Burma in 1893-94.

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·28 per cent. as shown in the foregoing table. The revenue receipts, after defraying the *total* maintenance charges, resulted in a surplus of Rx. 15,422 against Rx. 11,900 in the previous year. The low return is due chiefly to buildings having been occupied by Military officers who pay rent according to their rank. The decrease in capital outlay as compared with 1892-93 is due mainly to the revision of the capital cost of buildings by the Director General, Military Works.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1893-94 under the head "Military Works" amounts to Rx. 1,180,609, and the money was expended upon—

	Rx.
New works	485,923
Repairs	328,932
Establishment	279,795
Tools and Plant	10,775
Suspense	—2,727
Barrack furniture	77,911
TOTAL ...	1,180,609
Deduct—	
Expenditure in England	15,965
Exchange thereupon	10,375
Net outlay in India	1,154,269

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1893-94	1,199,720	1,190,960	1,180,609

The lapse of Rx. 19,111 on the Budget Estimate and Rx. 10,351 on the Revised Estimate is due partly to the land required for Ordnance subordinates' quarters at Cossipore not having been acquired in time, and partly to the requirements for certain works in the Punjab having been over-estimated.

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

Works.	Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	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.	Rx.
Accommodation for Troops—														
New buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — In the plains	45,238	...	...	...	...	18,563	1,970	...	...	...	...	656	1,474	67,901
New buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — „ hills ...	6,796	...	...	...	...	...	...	...	...	...	...	...	334	7,130
Old buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — „ plains	...	...	...	...	...	...	...	...	...	...	...	...	391	391
Old buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — „ hills ...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
Improvements to existing buildings. — „ plains	36,801	1,040	...	...	...	...	...	...	...	...	...	172	43	38,056
Improvements to existing buildings. — „ hills	20,707	24	...	...	...	...	...	...	...	...	...	...	189	20,920
Buildings for officers. — „ plains	5,481	...	3	...	...	3,777	228	...	...	...	...	1,384	...	10,873
Buildings for officers. — „ hills ...	19,374	...	...	...	...	...	...	2	...	...	...	...	...	19,376
Temporary accommodation for European troops. — „ plains	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Temporary accommodation for European troops. — „ hills ...	961	...	...	...	...	...	...	...	...	...	...	...	...	961
Buildings for Native Cavalry	4,157	191	...	...	...	...	...	...	...	...	933	...	...	5,281
„ „ Artillery	1,238	...	...	...	...	...	...	...	...	...	1,006	...	...	2,244
„ „ Infantry	19,005	437	...	...	664	50,227	1,793	520	161	...	2,194	319	155	75,482
Rest-houses	2,658	...	...	...	...	...	...	...	...	...	...	1	...	2,659
Ordnance Works	33,120	...	...	...	...	836	4,103	...	6	...	325	...	73	38,463
Commissariat	10,169	24	...	...	...	5,652	91	184	...	...	25	572	1	16,718
Staff and Miscellaneous ...	16,939	37	...	...	...	371	1,163	94	...	...	1,911	15	30	20,560
Stud	1,241	...	...	...	...	...	...	...	...	...	...	...	438	1,679
Roads to Hill stations or lines of Military communication.	2,362	...	...	...	...	3,901	...	...	...	1,299	18,665	...	...	26,227
General Cantonment works...	104,907	431	...	...	...	1,728	82	428	6	22	3,290	2,132	1,286	114,312
Fortifications	5,838	...	...	...	...	217	68	64	50	...	1,728	...	329	8,294
Dockyard or Naval ...	16,001	...	...	...	...	...	...	...	...	...	...	...	...	16,001
Petty works	8,896	273	...	...	55	...	...	...	...	...	...	...	...	9,224
	361,889	2,457	3	...	719	85,272	9,498	1,292	230	1,321	30,077	5,251	4,745	502,754
Deduct contributions ...	16,426	281	...	...	...	...	...	...	...	...	...	110	14	16,831
Total ...	345,463	2,176	3	...	719	85,272	9,498	1,292	230	1,321	30,077	5,141	4,731	485,923
Repairs.														
Accommodation for Troops—														
Buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — In the plains	59,395	1,237	...	...	...	4,739	3,290	...	...	...	...	...	2,382	71,043
Buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — „ hills	9,192	307	...	...	...	...	...	...	...	...	...	...	664	10,163
Improvements to existing buildings. — „ plains.	...	...	...	...	...	...	...	...	...	...	...	2,336	...	2,336
Improvements to existing buildings. — „ hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings for officers. — „ plains	3,160	...	28	...	...	1,567	...	...	...	...	215	113	...	5,083
Buildings for officers. — „ hills	1,770	214	...	...	...	...	...	207	...	...	...	84	...	2,275
Temporary accommodation for European troops. — „ plains	2,591	...	...	...	...	...	43	...	...	...	...	...	96	2,730
Temporary accommodation for European troops. — „ hills	283	...	...	...	...	...	...	...	...	...	...	...	...	283
Buildings for Native Cavalry	1,662	99	...	...	...	...	...	...	...	...	339	...	69	2,159
„ „ Artillery	125	...	...	...	...	...	...	...	...	...	332	...	...	457
„ „ Infantry	7,043	824	...	...	207	5,055	1,381	1,802	586	...	1,873	15	940	19,726
Carried over... — Repairs ...	85,221	2,681	28	...	207	11,361	4,714	2,009	586	...	2,749	2,548	4,151	116,255
Carried over... — New works...	345,463	2,176	3	...	719	85,272	9,498	1,292	230	1,321	30,077	5,141	4,731	485,923

	Director General of Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	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.	Rx.
Brought over ... — Works ...	145,463	2,176	3	...	719	85,272	9,498	1,292	230	1,321	30,077	5,141	4,731	485,923
Brought over ... — Repairs ...	85,221	2,681	28	...	207	11,361	4,714	2,009	586	...	2,749	2,543	4,151	116,253
Repairs—contd.														
Rest-houses	1,661	...	...	...	...	...	27	...	...	...	...	17	9	1,714
Ordnance Works... ...	6,529	...	...	...	...	208	742	...	32	...	133	20	225	7,889
Commissariat	5,961	100	...	...	...	2,220	1,560	312	35	...	12	283	376	10,659
Staff and Miscellaneous ...	16,908	73	...	...	75	492	718	...	111	68	401	942	1,529	21,931
Stud	1,877	...	...	...	...	...	...	...	...	...	160	...	141	2,178
Roads to hill stations or lines of Military communication.	17,214	...	...	...	30	2,275	...	1,703	...	14	10,750	652	75	32,723
General Cantonment Works...	58,903	332	...	...	...	4,790	2,634	829	450	376	1,616	—23	2,491	72,453
Fortifications	11,654	...	...	...	...	479	2,252	159	200	90	1,731	140	98	16,860
Dockyard or Naval ...	1,106	...	...	...	...	...	...	...	...	...	...	...	...	1,106
Rent of buildings or compensation for quarters.	14,738	3	...	...	...	256	703	204	576	...	...	505	...	17,042
Petty Works	37,990	459	...	...	120	...	...	...	...	...	...	...	...	38,569
	259,767	3,675	23	...	432	22,111	13,207	5,216	1,990	1,162	17,612	5,084	9,095	339,379
Deduct contributions ...	10,379	23	...	...	...	...	...	...	...	...	30	...	16	10,448
Total ...	249,388	3,652	23	...	432	22,111	13,207	5,216	1,990	1,162	17,582	5,084	9,079	328,931
Total Works and Repairs ...	594,851	5,828	31	...	1,151	107,383	22,705	6,508	2,220	2,483	47,659	10,225	13,810	814,854
Establishment	220,693	2,407	7	...	133	34,258	5,009	1,415	302	550	10,110	1,628	3,283	279,795
Tools and Plant	6,822	31	1	...	9	2,569	324	92	20	35	567	100	206	10,776
Suspense	—2,432	—295	...	...	...	...	...	...	...	...	...	...	...	—2,727
Barrack Furniture ...	64,103	1,137	...	22	16	6,239	3,165	107	...	...	928	...	2,193	77,910
	884,037	9,108	39	22	1,309	150,448	31,204	8,122	2,542	3,068	59,264	11,953	19,492	1,180,603
Deduct—														
Expenditure in England ...	14,937	44	...	...	...	...	...	...	...	...	955	...	29	15,965
Exchange	9,707	28	...	...	...	...	...	...	...	...	621	...	19	10,375
Grand Total ...	859,393	9,036	39	22	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268

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

	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.
New works	530,385	598,121	562,948	506,733	485,923
Repairs	289,956	307,171	309,766	315,687	328,931
Establishment	227,197	239,022	246,600	255,748	279,795
Tools and Plant	11,668	8,711	10,078	12,741	10,776
Suspense	1,084	—15,465	7,856	25,951	—2,727
Profit and Loss	99	...	...	...	...
Barrack furniture	78,074	81,896	77,270	80,539	77,910
	1,138,463	1,220,676	1,214,518	1,196,799	1,180,608
Deduct—					
Expenditure in England ...	13,603	23,033	10,382	40,628	15,965
Exchange	6,104	7,526	4,509	24,443	10,375
Net outlay in India	1,118,756	1,190,117	1,199,627	1,131,728	1,154,268

10. The following table shows 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.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Buildings for European troops ...	Works ...	15	12	8	...	...	15	7	...	...	...	...	19	13	14
	Repairs	8	19	72	...	...	4	11	3	...	...	...	21	16	8
Buildings for Native troops ...	Works ...	3	7	...	...	51	33	6	6	7	...	7	3	1	7
	Repairs	1	10	...	...	16	3	5	22	23	...	4	...	5	2
Rest-houses	Works ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ordnance Works	Works ...	4	...	...	...	...	1	13	...	...	...	1	...	...	3
	Repairs	1	...	...	...	...	...	3	...	1	...	...	...	1	1
Commissariat	Works ...	1	...	...	...	...	4	...	2	...	...	...	5	...	1
	Repairs	1	1	...	...	...	2	4	4	1	...	...	2	3	1
Staff and Miscellaneous ...	Works ...	2	...	...	...	...	...	4	1	...	22	3	...	...	2
	Repairs	2	1	...	...	6	...	2	...	4	...	1	8	8	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	...	...	2	...
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	1	...
Roads to hill stations or lines of Military communication.	Works ...	...	...	...	...	...	3	...	...	...	43	32	...	...	2
	Repairs	2	...	...	...	2	2	...	21	...	...	18	5	...	3
General Cantonment Works ...	Works ...	12	5	...	...	...	1	...	5	...	1	6	18	7	10
	Repairs	7	4	...	...	...	3	9	10	18	12	3	...	12	6
Fortifications	Works ...	1	...	...	...	...	...	...	1	2	...	3	...	2	1
	Repairs	1	...	...	...	...	...	7	2	8	3	3	1	...	1
Dockyard or Naval	Works ...	2	...	...	...	...	...	...	...	...	...	...	...	...	1
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty Works	Works ...	1	3	...	...	4	...	...	...	...	...	...	...	...	1
	Repairs	4	5	...	...	9	...	...	...	...	...	...	...	...	3
Rent of buildings or compensation for quarters	Repairs	2	...	...	...	...	...	2	3	23	...	...	4	...	1
Establishment		23	26	18	...	10	23	16	18	12	18	17	14	17	24
Tools and Plant		1	...	2	...	1	2	1	1	1	1	1	1	1	1
Suspense		...	—3	...	...	...	...	...	...	...	...	...	...	...	...
Barrack furniture		7	13	...	100	1	4	10	1	...	...	1	...	11	7
		103	103	100	100	100	100	100	100	100	100	100	101	100	102
Deduct contributions ...		3	3	...	...	...	...	...	...	...	...	...	1	...	2
TOTAL ...		100	100	100	100	100	100	100	100	100	100	100	100	100	100

11. Of the total outlay under Military Works—

41 per cent. was expended on Original Works.
28 „ „ „ Repairs.
24 „ „ „ Establishment
1 „ „ „ Tools and Plant.
6 „ „ „ Barrack Furniture.

100 „ Total.

12. About 75 per cent. of the outlay on Military Works was incurred by the Military Works Department; 13 per cent. by Upper Burma; 5 per cent. by the Punjab; and 3 per cent. by Lower Burma.

13. Of the outlay on new works, amounting to Rx. 485,923, accommodation for troops absorbed 49 per cent. (European 33 per cent. and Native 16 per cent.), general cantonment works 23 per cent., and ordnance works 8 per cent.

14. Of the outlay on account of accommodation for European troops 23 per cent. was for accommodation in the plains, and 10 per cent. in the hills.

15. The percentage which the establishment charges (exclusive of Barrack Department) bear to outlay on works and repairs is shown below and compared with the percentages for the four preceding years :—

	Per cent.
1889-90	27·69
1890-91	26·49
1891-92	28·25
1892-93	31·12
1893-94	34·33

The increase in 1893-94 in the percentage of establishment charges is due to smaller grants for works assigned for expenditure in the year under review, while there is increase in establishment charges in the Military Works Department as compared with previous years, due to payments on account of Exchange Compensation Allowance.

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, Kuldanna, Murrree.

Ditto, Gharial, Murree.

Ditto, Ranikhet.

Ditto, Kailana, Chakrata.

Officers' quarters, Mandalay.

Accommodation for a Native Mountain Battery, Dehra, Chakrata.

New Barracks, Poonamalee, Madras.

New Barracks for British Infantry at Sitapore.

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

Public buildings for 2-3rd Goorkhas, Lansdowne, Bareilly.

Hospitals—

Additional Hospital accommodation, Kumpur, Bareilly.

Station Hospital for Native troops, Quetta.

New Station Hospital, Jhansi.

Commissariat buildings—

Commissariat Mobilisation Shed, Rawalpindi.

Complete Commissariat and Transport requirements, Quetta.

Re-building Transport followers' quarters, Quetta.

Water-supply and roads in connection with Mobilization Scheme, Peshawar.

Ordnance Works—

Buildings for experimental purposes, Kirki, Poona.

New buildings for Foundry and Shell Factory, Cossipore.

Additional magazine accommodation for storage of cordite, Dum-Dum.

New Workshop in the Arsenal, Madras.

Marine Buildings—

Deepening Duncan Dock, Bombay.

General Cantonment works—

Water-supply to Cantonments, Rawalpindi, Dum-Dum, Bangalore, Delhi, Agra, Secunderabad and Lucknow.

Ditto to depôt and adjacent hutted camp, Murree.

Cantonment road, Quetta.

Planting trees in Cantonment, Quetta.

Roads to Hill stations, etc.—

High level road, Bolan, Quetta.

Renewals and improvements—

Restoration of buildings in the right and left Native Infantry lines, Quetta.

" of officers' and servants' quarters, Quetta.

IN UPPER BURMA.

Completing Fort "C" at Bhamo.

Semi-permanent barracks and subsidiary buildings at Falam, Haka and Tiddim.

Mountain battery lines at Mandalay.

Ordnance Depôt, Mandalay.

IN PUNJAB.

Drainage and Water-supply, Kohat.

Metalling and Improving Dera Ismail Khan-Tank, and Murtaza Roads.

IN BOMBAY.

Water-supply to station Barracks, Satara.

17. The expenditure incurred to end of 1893-94 on the construction of the North-West Frontier Road from Dera Ismail Khan to Khushalgarh and debited to 44—Military Works, is noted below :—

	Sanctioned Estimate.	Outlay to end of 1893-94.	Excess.
	Rx.	Rx.	Rx.
Works ...	... 2,595	3,589	+ 994
Establishment ...	... ...	682	+ 682
Tools and Plant ...	... ...	44	+ 44
TOTAL	... 2,595	4,315	+1,720

In addition to this, outlay to the extent of Rx. 398,637 was incurred to end of 1893-94, against an estimate of Rx. 403,078 and charged to 45—Civil Works.

SPECIAL DEFENCES.

18. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 324,974, and up to the end of the year, to Rx. 4,290,847 (including Rx. 150,409, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows :—

Original Works—

	During the year.	To end of year.
	Rx.	Rx.
Frontier Defences	... 76,660	... 1,060,394
Coast Defences	... 60,781	... 1,214,363
Armaments	... 126,956	... 1,695,616
Establishment	... 39,075	... 400,918
Tools and Plant	... 2,217	... 35,305
Suspense	... 61,108	... 29,628
Profit and Loss	... ...	... 106
Recovery from English Government of moiety of expenditure on Aden Defences ...	... —1,881	... —89,503
TOTAL	... 364,916	... 4,346,827

Deduct—

	Rx.	Rx.
Payments by Secretary of State brought to account in Examiner's books	128,057	... 1,297,030
Exchange thereon	73,912	... 581,104
Net outlay in India	162,947	... 2,468,693
Add—Expenditure in England—		
On moiety, Aden Defences	16,863	... 111,416
„ Armaments and stores pertaining thereto ...	71,203	... 1,046,144
„ other stores, etc., for India	10,140	... 96,406
Exchange on expenditure in England	63,821	... 56°,188
Total expenditure on Special Defence Works ...	324,974	... 4,290,847
Forecast estimate sanctioned by the Secretary of State		... 5,030,000
Balance available for expenditure after 1893-94		... 739,153

The outlay of Rx. 1,695,616 to end of year on armaments includes a sum of Rx. 235,793 for items adjusted temporarily, pending further investigation as to the appropriation and the incidence of charge. This subject is at present under consideration by the Government of India. The expenditure has not yet been fully accounted for.

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

	Budget Estimate. Rx.	Revised Estimate. Rx.	Actuals. Rx.
1893-94	536,600	342,000	... 324,974

The actual outlay is less than the Budget Estimate by Rx. 211,626, and the Revised Estimate by Rx. 17,026. This is due principally to the expenditure in England on stores and armaments having been over-estimated, and to a reduced programme of works in India.

20. The outlay during 1893-94 on contribution works classed as "Military Works" amounted to Rx. 26,951 and is made up as follows:—

	Rx.	Percentage of total outlay.
Original Works	16,426	61 per cent.
Repairs	10,379	38 „
Establishment	137	1 „
Tools and Plant	9	
TOTAL ...	26,951	100

The principal work in progress was—

The temporary water-supply, Hebbal scheme, for Bangalore.

21. The suspense balances and the objectionable outlay outstanding at the close of 1893-94 have been dealt with separately.

ORDER.—Ordered that the foregoing be communicated to the Local Governments and Administrations noted in the margin and to the Director General of Military Works, for information.

Ordered also that a copy be forwarded to the Accountant General, Public Works Department, for information.

To the Secretary to the Government of Madras, Public Works Department.
To the Secretary to the Government of Bombay, Public Works Department.
To the Secretary to the Government of Bengal, Public Works Department.
To the Secretary to the Government of the North-Western Provinces and Oudh, Public Works Department.
To the Secretary to the Government of the Punjab, Public Works Department.
To the Chief Commissioner, Central Provinces.
„ „ „ Burma.
„ „ „ Assam.
„ Resident at Hyderabad.
„ Agent to the Governor General, Rajputana and Central India.

By order,

(Sd.) H. MULLALY, *Captain, R.E.*,

Offg. Asst. Secy. to the Govt. of India.

G. C. Press, Simla.—No. 703 M. D.—25-5-95.—255.

No. 1412 W. dated 12th June 1895

Recorded

(20) J. L.
W

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5. additional spare copies of G. O. (Fin.) No. 302 d/ 29th April 196.

R. S. Lon.
Head clerk
P. W. Secretariat

P. W. SECRETARIAT,
Chepdk, 21 - 5 - 1896

To
The Head clerk
~~Public Works Dept~~
Chief Secretariat -

30 500—3-7-94.

Accounts.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

No. 1193-M-W.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Simla, the 1st May 1896.

Extract from the Proceedings of the Government of India, Military Department, under date Simla, the 1st April 1896.

READ the following :—

Note by A. R. Becher, 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 1894-95.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1894-95 under the head "Military Works" amounts to Rx. 59,654.

2. The sources of revenue and the amounts collected under each were as follows :—

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	39,793
Sales of „	10,215
„ of barrack furniture	1,014
„ of tools and plant	1,767
„ of produce	342
„ of old materials	2,096
Value of materials from old buildings	567
Unclaimed deposits	17
Fines, refunds, and miscellaneous	3,221
Recoveries of advances made in England	622
TOTAL ...	59,654

3. *Rents of buildings, Rx. 39,793.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.	Amount.
	Rx.
1890-91	33,110
1891-92	34,011
1892-93	35,750
1893-94	38,029
1894-95	39,793

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95 ...	... 46,830	56,760	59,654

The increase over the Budget Estimate is due to the revision of rents, and to the sale of the Commissariat granary at Madras and to the sale of surplus machinery at Bombay. The difference between the Actuals and the Revised Estimate is due to improved receipts from rents and to the sale-proceeds of rain-water collected in the Towella tank in Aden.

5. The following table shows approximately the amount expended by Government on quarters for officers and the net return yielded. Buildings casually rented, or which are not usually available for occupation as residences have been excluded from this table :—

		CAPITAL COST OF BUILDINGS.				COST OF REPAIRS IN 1894-95.			
	Year of account.	AMOUNT. Rent-free buildings.	AMOUNT. Other buildings.	AMOUNT. Total.	Rents realised in 1894-95.	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.	Rx.
India... Director General, Military Works...	1893-94*	220,263	1,085,814	1,306,077†	23,490	1,814	9,574	13,916	1·28
India... Coorg ...	1894-95	1,668	...	1,668	...	10	...	...	...
India... Rajputana and Central India.	Do.	...	13,721	13,721	406	...	265	135	·98
Central Provinces ...	Do.	...	520	520	13	...	11	2	·40
Upper Burma	Do.	...	121,461	121,461	5,333	...	1,702	3,631	2·69
Lower ,, ...	Do.	...	14,363	14,363	640	...	72	568	4·00
Assam	Do.	...	8,150	8,150	370	...	289	81	·99
Punjab	Do.	1,711	20,579	22,290	523	...	331	192	·93
Madras	Do.	10,505	8,529	19,034	220	152	140	80	·94
Bombay	Do.	...	644	644	18	...	23	—5	...
TOTAL ...	...	234,147	1,273,781	1,507,928	31,007	1,976	12,407	18,600	1·46

* Accounts for 1894-95 not received.

† Excludes the figures of the Mandalay and the Rangoon Divisions transferred to Burma in 1893-94.

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·46 per cent. as shown in the foregoing table. The low return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank. The decrease in the Capital outlay as compared with 1893-94, is due to the revision of the Capital cost of buildings and to the exclusion of buildings which are not available for occupation as regular residences.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1894-95 under the head "Military Works" amounts to Rx. 962,203. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	598,421	562,948	506,733	485,923	310,342
Repairs	307,171	309,766	315,087	328,931	324,985
Establishment	239,922	246,600	255,748	279,795	275,195
Tools and Plant	8,731	10,078	12,741	10,776	8,491
Suspense	—15,465	7,856	25,951	—2,727	12,317
Profit and Loss	...	...	...	...	...
Barrack furniture	81,896	77,270	80,539	77,910	76,621
	1,220,676	1,214,518	1,196,799	1,180,608	1,007,951
Deduct—					
Expenditure in England	23,033	10,382	40,628	15,965	24,972
Exchange	7,526	4,509	24,443	10,375	20,776
Net outlay in India	1,190,117	1,199,627	1,131,728	1,154,268	962,203

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95	1,006,800	1,008,480	1 007,951

There was an increase of Rx. 1,151 on the Buget Estimate and a lapse of Rx. 529 on the Revised Estimate. This shows that the estimates were closely worked up to. The decrease in Expenditure as compared with that of the previous year is due to the restriction of outlay in 1894-95 owing to Financial pressure.

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

Works.	Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	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*	21,891	...	...	...	...	6,053	426	...	...	...	...	75	1,317	29,762
,, *hills*	10,554	...	...	...	...	...	...	...	...	...	...	...	...	10,554
Old buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — ,, *plain*	...	...	...	...	...	...	...	...	...	...	...	445	...	445
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	113	113
Improvements to existing buildings. — ,, *plains*	22,905	342	...	...	...	...	...	...	...	...	10	550	419	24,226
,, *hills*	17,890	38	...	...	...	...	...	...	...	...	...	...	176	18,104
Buildings for officers. — ,, *plains*	3,565	...	9	...	...	470	19	...	...	...	2	134	...	4,199
,, *hills*	7,433	...	...	...	...	...	...	...	...	...	...	...	...	7,433
Temporary accommodation for European troops. — ,, *plains*	...	...	...	...	...	...	...	...	...	...	...	45	...	45
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings for Native Cavalry	5,957	92	...	...	...	...	...	...	30	...	928	...	22	7,029
,, ,, *Artillery*	...	...	...	...	...	...	...	...	...	...	507	...	...	507
,, ,, *Infantry*	5,060	344	...	...	89	21,885	235	154	26	...	2,264	17	171	30,245
Rest-houses	433	...	...	...	...	137	...	...	...	...	...	...	...	570
Ordnance Works	23,781	...	...	...	...	4,486	1,733	...	...	...	...	...	...	30,218
Commissariat	4,643	132	...	...	...	4,176	57	19	...	...	100	92	26	9,182
Staff and Miscellaneous	10,912	...	...	...	...	304	1,192	6	37	43	315	204	620	13,633
Stud	735	...	...	...	...	...	...	...	...	...	17,590	...	495	18,820
Roads to hill stations or lines of Military communication.	4,590	...	...	...	...	3,977	...	1	...	...	1,105	...	...	9,673
General Cantonment Works ...	62,922	189	...	...	...	1,119	67	97	7	352	...	439	4,174	69,366
Fortifications	2,832	...	...	...	...	33	57	155	...	...	11,857	...	477	15,411
Dockyard or Naval	6,791	...	...	...	...	...	...	...	...	...	...	...	...	6,791
Petty works	8,638	391	...	...	21	...	...	...	...	...	...	...	...	9,050
Mobilization Works	4,291	...	...	...	...	...	...	...	...	...	...	...	...	4,291
	235,823	1,528	9	...	110	42,640	3,786	432	100	395	34,678	2,012	8,154	329,667
Deduct contributions ...	8,247	97	...	...	...	...	...	...	...	...	...	361	620	9,325
Total works	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342
Repairs.														
Accommodation for Troops—														
Buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops. — *In the plains*	56,885	810	...	...	...	3,530	1,269	...	...	...	...	100	2,269	64,863
,, *hills*	9,348	408	...	...	...	...	...	...	...	...	...	...	526	10,282
Improvements to existing buildings. — ,, *plains*	...	...	...	...	...	...	...	...	...	...	...	1,322	...	1,322
,, *hills*	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Buildings for officers. — ,, *plains*	3,451	...	9	...	...	1,445	2,780	...	...	...	...	190	...	7,875
,, *hills*	3,293	46	...	...	...	...	...	200	...	...	...	...	...	3,539
Temporary accommodation for European troops. — ,, *plains*	1,130	...	...	...	...	175	...	...	...	...	...	6	84	1,415
,, *hills*	496	...	...	...	...	...	...	...	...	...	215	...	...	711
Buildings for Native Cavalry	1,457	169	...	...	...	...	...	...	...	...	405	...	76	2,330
,, ,, *Artillery*	33	...	...	...	...	...	...	...	223	...	438	...	...	471
,, ,, *Infantry*	5,417	907	...	...	199	6,644	1,034	2,537	564	...	3,573	233	742	20,790
Carried over ... Repairs	81,530	2,430	9	...	199	11,794	5,083	2,737	787	...	3,431	1,901	3,697	113,598
... New works	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342

	Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over ... Works ...	217,576	1,431	9	...	110	42,640	3,786	432	100	395	34,678	1,651	7,534	310,342
Brought over ... Repairs ...	81,530	2,430	9	...	199	11,794	5,083	2,737	787	...	3,431	1,901	3,697	113,598
Repairs—continued.														
Rest-houses	1,296	...	...	...	...	...	...	...	...	...	79	20	45	1,440
Ordnance Works	7,098	...	...	...	...	78	309	...	64	...	152	15	193	7,909
Commissariat	3,911	42	...	...	...	2,633	744	339	25	...	28	310	217	98,24
Staff and Miscellaneous	17,866	95	...	...	13	707	410	36	140	536	391	595	483	21,672
Stud	2,551	...	...	...	...	...	...	...	...	...	180	...	97	2,828
Roads to hill stations or lines of Military communication...	16,960	...	...	...	143	3,316	...	1,314	...	...	9,681	479	65	31,958
General Cantonment Works ...	61,519	441	...	...	...	3,680	2,851	814	476	316	1,937	136	1,961	74,134
Fortifications	11,483	...	...	...	...	412	2,195	151	100	90	1,573	315	438	16,757
Dockyard or Naval	1,235	...	...	...	...	...	...	...	...	...	...	...	...	1,235
Rent of buildings or compensation for quarters	13,847	192	...	...	60	224	702	280	564	...	...	573	...	16,442
Petty Works	41,871	320	...	...	38	...	...	...	...	...	...	...	...	42,229
	261,167	3,520	9	...	453	22,844	12,294	5,671	2,156	942	17,452	4,744	7,199	338,451
Deduct contributions ...	13,371	7	...	...	...	...	...	...	...	...	30	58	...	13,466
Total Repairs. ...	247,796	3,513	9	...	453	22,844	12,294	5,671	2,156	942	17,422	4,686	7,199	324,989
Total Works and Repairs	465,372	4,944	18	...	563	65,484	16,080	6,103	2,256	1,337	52,100	6,337	14,733	635,327
Establishment	231,345	2,338	4	...	113	21,061	3,501	1,331	241	205	11,433	1,268	2,265	275,195
Tools and Plant	6,526	22	1	...	7	787	225	87	16	19	572	82	147	8,491
Suspense	13,610	37	...	...	...	−1,991	−69	...	...	...	−30	...	760	12,317
Barrack Furniture	65,282	575	...	20	6	5,126	3,045	143	...	...	507	...	1,917	76,621
	782,135	7,916	23	20	689	90,467	22,782	7,664	2,513	1,651	64,582	7,687	19,822	1,007,951
Deduct—														
Expenditure in England	22,850	42	...	...	...	...	...	...	...	...	464	...	1,616	24,972
Exchange	19,011	34	...	...	...	...	...	...	...	...	386	...	1,345	20,776
Grand Total ...	740,274	7,840	23	20	689	90,467	22,782	7,664	2,513	1,651	63,732	7,687	16,861	962,203

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

		Director General, Military Works.	Rajputana and Central India.	Coorg.	Port Blair.	Central Provinces.	Upper Burma.	Lower Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Buildings for European troops	Works	11	5	39	...	...	7	2	...	...	...	...	16	12	9
	Repairs	10	16	39	...	...	6	18	2	...	...	...	21	18	9
Buildings for Native troops	Works	1	5	...	...	13	24	1	2	2	...	6	...	1	4
	Repairs	1	15	...	...	29	7	5	23	31	...	5	3	4	2
Rest-houses	Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ordnance Works	Works	4	...	...	...	...	5	7	...	...	...	...	1	...	3
	Repairs	1	...	...	...	...	...	1	...	3	...	...	...	1	1
Commissariat	Works	1	2	...	...	...	5	...	...	...	...	...	...	1	1
	Repairs	...	1	...	...	...	3	3	4	1	...	...	4	1	1
Staff and Miscellaneous	Works	1	...	...	...	...	...	5	...	1	3	...	2	4	2
	Repairs	3	1	...	...	2	...	2	...	6	32	...	13	3	2
Stud	Works	...	...	...	...	...	...	...	...	...	...	28	...	3	2
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Roads to hill stations or lines of Military communication.	Works	1	...	...	...	...	4	...	...	...	...	...	2	...	1
	Repairs	2	...	...	...	21	4	...	18	...	...	15	6	...	3
General Cantonment Works	Works	8	2	...	...	...	1	...	1	...	22	...	5	25	7
	Repairs	8	6	...	...	...	4	12	11	19	19	3	1	12	8
Fortifications	Works	...	...	...	...	...	...	...	2	...	...	19	...	3	2
	Repairs	2	...	...	...	...	1	9	2	4	5	2	4	2	2
Dockyard or Naval	Works	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Petty Works	Works	1	5	...	...	3	...	...	...	...	...	...	...	...	1
	Repairs	5	4	...	...	5	...	...	...	...	...	...	...	...	4
Rent of buildings or compensation for quarters	Repairs	2	3	...	...	8	...	3	4	23	...	...	7	...	1
Establishment		31	28	18	...	16	24	15	18	10	18	18	16	14	25
Tools and Plant		1	...	4	...	2	1	1	1	...	1	1	1	1	1
Suspense		2	1	...	...	...	2	...	...	...	...	...	...	4	1
Barrack furniture		9	7	...	100	1	6	16	2	...	...	1	...	12	7
		106	101	100	100	100	100	100	100	100	100	100	100	121	104
Deduct contributions		6	1	...	...	...	...	...	...	...	...	...	...	21	4
TOTAL		100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

31 per cent. was expended on Origfnal Works.
32 „ „ „ Repairs.
28 „ „ „ Establishment.
1 „ „ „ Tools and Plant.
1 „ „ „ Suspense.
7 „ „ „ Barrack furniture.

100

11. About 78 per cent. of the outlay on Military Works was incurred by the Military Works Department; 9 per cent. by Upper Burma; 7 per cent. by the Punjab; 3 per cent. by Lower Burma and 2 per cent. by Bombay.

12. Of the outlay on new works, amounting to Rx. 310,342, accommodation for troops absorbed 43 per cent. (European 31 per cent. and Native 12 per cent.), general cantonment works 23 per cent., and ordnance works 9 per cent.

13. Of the outlay on account of accommodation for European troops 19 per cent. was for accommodation in the plains, and 12 per cent. in the hills.

14. The percentage which the establishment charges (exclusive of Barrack Department) bear to outlay on works and repairs is shown below and compared with the percentages for the four preceding years :—

	Per cent.
1890-91	26·49
1891-92	28·25
1892-93	31·12
1893-94	34·33
1894-95	43·32

The increase in 1894-95 in the percentage of establishment charges is mainly due to smaller grants having been assigned for expenditure on works. There was also an increase in establishment charges in the Military Works Department as compared with previous years, due to payments on account of Exchange Compensation Allowance.

15. The principal works in progress were—

IN THE MILITARY WORKS DEPARTMENT.

Accommodation for troops—

GENERAL.

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

Jhansi.—Additional accommodation for Royal Artillery.

Madras.—New Barracks.

Lucknow.—Reconstruction and restoration of buildings including new buildings.

Allahabad.—New Barracks for a head-quarter wing of British Infantry at Dinapore.

Bangalore.—Extending single men's barrack, British Cavalry lines.

Fort William.—Requirements of a detached wing of British Infantry at Lebong.

Peshawar.—Complete requirements at Cherat.

Murree.—Hut accommodation at Kuldanah—
I—Barracks.
II—Hospital.
III—Officers' quarters.

Hut accommodation at Gharial—
I—Barracks.
II—Hospitals.
III—Officers' quarters.

Chakrata.—Hut accommodation at Kailana—
I—Barracks.
II—Officers' quarters.
III—Hospitals.

Rawal Pindi.—Hut accommodation at West Ridge.

Quetta.—Accommodation for British Infantry Troops—
I—Buildings for two Battalions of British Infantry.
II—Buildings for Royal Artillery.
III—Completion of Station Hospital.
IV—Garrison auxiliary buildings.
V—Remodelling three blocks of class 1 married men's quarters.

Bareilly—Public buildings for 2—3rd Gurkhas at Lansdowne.

Chakrata—Public buildings for Native Mountain Battery at Dehra.

Bareilly—Public buildings for 9th Bengal Infantry (Gurkhas), at Raniknet.
Hut accommodation, standing camp, Ranikhet.

Officers' Quarters—

Aden.—Additional accommodation for British Infantry Officers.

Hospitals—

Jhansi.—New Station Hospital.

Bareilly.—Additional hospital accommodation at Koompore.

Renewals and improvements—

Quetta.—Restoration and improvements to Barracks.
Ditto Ditto Officers' quarters.

Ordnance works—

Barrackpore.—Extension of Shell Factory at Cossipore.
Building for a gun section of Foundry and Shell Factory.
Additional magazine accommodation for the storage of cordite at Dum Dum and Duckinsore.

Poona.—Experimental factories for the manufacture of cordite and gun-cotton in the Gun-powder Factory at Kirki.

Commissariat—

Rawal Pindi.—Mobilization sheds.

Lines of Military Communication—

Quetta.—High level road, Bolan.

General Cantonment works.

Rawal Pindi.—Water-supply to cantonments.

Murree.— Ditto to depôt and adjacent hut barracks.

Lucknow.—Water-supply to cantonments.

Bangalore.— Ditto ditto.
Secunderabad.— Ditto ditto.
Quetta.— Ditto ditto.
Lahore.— Ditto ditto.
Barrackpore.— Ditto ditto.
Chakrata.— Ditto ditto.
Meerut.— Ditto ditto.
Agra.— Ditto ditto.

Marine Works.—

Bombay.—Deepening Duncan Dock.

16. The expenditure incurred to end of 1894-95 on the construction of the North-West Frontier Road from Dera Ismail Khan to Khusalgarh and debited to 44—Military Works, is noted below:—

	Sanctioned Estimate.	Outlay to end of 1894-95.	Excess.
	Rx.	Rx.	Rx.
Works	5,489	3,803	—1,686
Establishment	428	696	268
Tools and Plant	28	45	17
TOTAL	5,945	4,544	—1,401

SPECIAL DEFENCES.

17. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 217,867, and up to the end of the year, to Rx. 4,508,714 (including Rx. 150,409, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows:—

Original Works—

	During the year.	To end of year.
	Rx.	Rx.
Frontier Defences	27,816	1,088,210
Coast Defences	30,792	1,245,155
Armaments	149,291	1,844,907
Establishment	20,604	421,522
Tools and Plant	591	35,896
Suspense	—21,061	8,567
Profit and Loss	.....	106
Recovery from English Government of moiety of expenditure on Aden Defences.	—1,080	—90,583
TOTAL	206,953	4,553,780
Deduct—		
Payments by Secretary of State brought to account in Examiner's books.	76,218	1,373,248
Exchange thereon	63,413	644,517
Net outly in India	67,322	2,536,015
Add—Expenditure in England.		
On moiety, Aden Defences	1,450	112,866
„ Armaments and stores pertaining thereto ...	80,726	1,223,276
„ other stores, etc., for India		
Exchange on expenditure in England	68,369	636,557
Total expenditure on Special Defence Works	217,867	4,508,714
Forecast estimate sanctioned by the Secretary of State	.....	5,030,000
Balance available for expenditure after 1894-95	.....	521,286

The outly of Rx. 1,844,907 to end of year on armaments includes a sum of Rx. 378,727 for items adjusted temporarily, pending further investigation as to the appropriation and incidence of the charge. Orders for the adjustment of this expenditure have been issued in Military Department No. 2869-M.-W., dated 4th November 1895.

18. The actual expenditure on Special Defence Works is compared with the Budget and Revised Estimates of the year below:—

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1894-95	152,300	184,600	217,867

The actual outlay is in excess of the Budget Estimate by Rx. 65,567, and the Revised Estimate by Rx. 33,267.

The excess in each case occurred entirely under England and exchange and is due mainly to payments in England having been under-estimated. Certain payments were made during the year which it was expected would have been made in 1893-94. The Revised Estimate provided for these payments, but even this estimate proved insufficient owing to certain sums having been debited to Special Defences, as properly chargeable thereto, which in the Budget Estimate were included under Army Ordnance Stores.

The distribution of the excess is given below:—

	Over Budget Estimate. 1894-95.	Over Revised Estimate. 1894-95.
	Rx.	Rx.
India	—46,178	—3,078
England	59,576	19,876
Exchange	52,169	16,469
TOTAL EXCESS ...	65,567	33,267

19. The outlay during 1894-95 on contribution works classed as "Military Works" amounted to Rx. 23,427 and is made up as follows:—

		Percentage of total outlay.
	Rx.	
Original works	9,325	39 per cent.
Repairs	13,466	58 „
Establishment	597	3 „
Tools and Plant	39	...
TOTAL ...	23,427	100

The principal works in progress were—

(1) *Quetta.*—Constructing Sandeman Jirga Hall.

(2) *Mhow.*—Water-supply.

(3) *Bangalore.*—Temporary water-supply, erecting a pump at Hebbal tank and laying pipes to Sankey's reservoir.

20. The suspense balances and the objectionable outlay outstanding at the close of 1894-95 have been dealt with separately.

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* To the Secretary to the Government of Madras, Public Works Department.
To the Secretary to the Government of Bombay, Public Works Department.
To the Secretary to the Government of Bengal, Public Works Department.
To the Secretary to the Government of the North-Western Provinces and Oudh, Public Works Department.
To the Secretary to the Government of the Punjab, Public Works Department.
To the Chief Commissioner, Central Provinces.
To the Chief Commissioner, Burma.
To the Chief Commissioner, Assam.
To the Resident at Hyderabad.
To the Agent to the Governor General, Rajputana and Central India.

ORDER.—Ordered that the foregoing be communicated to the Local Governments and Administrations noted in the margin* and to the Director General of Military Works, for information.

Ordered also that a copy be forwarded to the Accountant General, Public Works Department, for information.

(True extract).

(Sd.) J. DALLAS, *Captain, R.E.*,

for *Secretary to the Government of India.*

G. C. Press, Simla.—No. 272 M. D.—5-5-96.—255.

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OWS 4578/96

No. 1647 W, dy 1st June 1896.

Recorded.

Sdy D.R.C.
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The Ex. P.W.A.

[P. W. 86.
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