

Public Works (1897) Department. t

G.O., No. 897 W

DATED 30. March 1897

[Despatch Abstract.]

Revenue and Expenditure: Govt of India ~~and~~
Military Dept ~~and~~ for varding a review of
the accounts of - recorded under the heads
"Military Works" and "Special Defence Works" for
1895-96, recorded. //

Q 31/3/9

No. 777-M. W.

GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

Fort William, the 16th March 1897.

*Extract from the Proceedings of the Government of India, Military Department,
—(No. 777-M. W., under date Fort William, the 16th March 1897.)*

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 1895-96.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1895-96, under the head "Military Works," amounts to Rx. 49,699.
2. The sources of revenue and the amounts collected under each were as follows :—

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	40,149
Sale of buildings	705
„ of barrack furniture	829
„ of tools and plant	506
„ of produce	371
„ of old materials	2,790
Value of materials from old buildings	607
Unclaimed deposits	21
Fines, refunds, and miscellaneous	3,049
Recoveries of advances made in England	672
Total	49,699

3. *Rents of buildings, Rx. 40,149.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.					Amount.
					Rx.
1891-92	...	...	...	...	34,011
1892-93	...	...	...	...	35,750
1893-94	...	...	...	...	38,029
1894-95	...	...	...	...	39,793
1895-96	...	...	...	...	40,149

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

Years.	Budget estimate. Rx.	Revised estimate. Rx.	Actuals. Rx.
1895-96	... 45,800	50,000	49,699

The increase over the Budget Estimate is due to improved receipts under rents of buildings and to the sale of old materials and materials received from old buildings in Allahabad, Madras and Aden and from the sale of certain buildings in Cossipore.

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 :—

have been excluded from this table.

CAPITAL COST OF BUILDINGS.				Rents realised in 1895-96.	COST OF REPAIRS IN 1895-96.		Net return, excluding repairs to rent-free buildings.	Percentage of net return on capital cost, excluding rent-free buildings.	
Year.	AMOUNT.				Rent-free buildings.	Other buildings.			
	Rent-free buildings.	Other buildings.	Total.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
India { Director-General, Military Works. Rajputana and Central India	1894-95*	48,164	1,103,138	1,151,302	26,300	450	11,597	14,703	1.34
	1895-96	...	13,952	13,952	406	...	744	-338	-2.42
Central Provinces	Do.		520	520	12		10	2	.40
Upper Burma	Do.		133,087	133,087	5,440		2,200	3,240	2.43
Lower "	Do.		15,295	15,295	602		100	502	3.28
Assam	Do.		8,184	8,184	285		274	11	.13
Punjab	Do.	1,711	26,310	28,021	534		533	1	
Madras	Do.		8,822	8,822	176		97	79	.90
Bombay	Do.		184	184			7	-7	
Total ...		49,875	1,309,492	1,359,367	33,755	450	15,562	18,193	1.39

* Accounts for 1894-95 not received.

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1.39 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 1894-95, is due to the revision of the capital cost of buildings and to the exclusion of buildings occupied by honorary and warrant officers, &c., vide Government of India, Military Department, letter No. 46-M. W., dated 6th January 1896.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1895-96 under the head "Military Works" amounts to Rx. 1,151,478. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1891-92	1892-93	1893-94	1894-95	1895-96
	Rx.	Rx.	Rx.	Rx.	Rx.
New works	562,948	506,733	485,923	310,342	483,062
Repairs	309,766	315,087	328,931	324,985	348,013
Establishment	246,600	255,748	279,795	275,195	279,809
Tools and Plant	10,078	12,741	10,776	8,491	7,473
Suspense	7,856	25,951	—2,727	12,317	3,771
Profit and Loss	...	...	...	...	...
Barrack furniture	77,270	80,539	77,910	76,621	83,810
	1,214,518	1,196,799	1,180,608	1,007,951	1,205,938
Deduct—					
Expenditure in England	10,382	40,628	15,965	24,972	30,947
Exchange	4,509	24,443	10,375	20,776	23,513
Net outlay in India	1,199,627	1,131,728	1,154,268	962,203	1,151,478

Of the total expenditure in India of Rx. 1,151,478, a sum Rx. 53,090 was spent on works in connection with the occupation of Chitral as detailed below :—

	Rx.
Original works	42,042
Repairs	8,586
Establishment	129
Tools and Plant	8
Suspense	2,325
Total	53,090

A special grant of Rx. 55,250 was sanctioned to cover this expenditure.

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

Year.	Budget estimate. Rx.	Revised estimate. Rx.	Actuals. Rx.
1895-96	... 1,166,300	1,152,800	1,205,938

There was an increase of Rx. 39,638 on the Budget Estimate and an increase of Rx. 53,138 on the Revised Estimate.

The increase of Rx. 39,638 on the Budget Estimate was due to special expenditure on works in connection with the occupation of Chitral. The increase of Rx. 53,138 over the Revised Estimate was due partly to a payment of Rx. 20,000 for the acquisition of the Seven Tanks Estate having been authorized after the revised estimate had been framed, to expenditure in the last few months of the year having been under-estimated, and partly to an unforeseen increase of Rx. 12,280 in the suspense balances of the Military Works Department.

8. The provinces in which outlay was incurred are shown in the following tables:—

	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.
WORKS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rv.	Rx.	Rx.	Rx.
Accommodation for troops— New buildings including subsidiary, auxiliary, and hospital accommodation for European troops.	In the plains 35,997	...	...	...	...	9,051	948	...	...	...	...	—20	116	46,092
	" hills ... 24,500	...	...	...	...	...	...	...	...	...	...	...	...	24,500
Old buildings including subsidiary, auxiliary, and hospital accommodation for European troops.	" plains ...	...	...	...	...	...	...	...	...	...	...	23	34	57
	" hills ...	...	...	...	...	...	...	...	...	...	...	...	1,012	1,012
Improvements to existing buildings.	" plains ... 64,376	49	...	...	...	...	...	...	...	...	...	...	581	65,006
	" hills ... 30,263	109	...	...	...	...	...	...	...	...	...	...	54	30,426
Buildings for officers.	" plains ... 11,329	120	...	...	...	1,965	10	...	...	...	175	...	...	13,593
	" hills ... 17,743	10	...	...	...	...	...	...	...	...	...	...	...	17,753
Temporary accommodation for European troops.	" plains ... 324	...	...	...	...	...	...	...	...	...	...	...	...	324
	" hills ... 156	...	...	...	...	...	...	...	...	...	...	...	...	156
Buildings for Native Cavalry	... 3,630	85	...	...	...	...	...	...	...	...	389	...	17	4,121
" " Artillery	... 594	...	...	...	...	...	...	...	...	...	306	...	...	900
" " Infantry	... 13,245	605	...	...	60	6,379	440	928	37	...	10,790	73	277	32,834
Rest-houses	... 171	...	...	...	...	31	...	...	...	...	...	...	...	202
Ordnance Works	... 48,141	...	...	...	...	4,840	1,895	...	429	...	13	138	13	55,469
Commissariat	... 12,977	326	...	...	...	6,236	579	22	...	...	...	40	52	20,232
Staff and Miscellaneous	... 14,287	104	76	...	...	786	1,564	37	...	—43	2,504	876	27	20,218
Stud	... 862	...	...	...	...	...	...	...	...	...	...	...	1,870	2,732
Roads to hill stations or lines of military communication	... 9,841	...	...	...	41	3,307	...	551	...	596	13,653	...	...	27,989
General Cantonment Works	... 53,195	810	...	16	34	2,026	317	734	37	71	746	188	4,679	62,853
Fortifications	... 38,653	...	...	...	...	65	...	...	...	...	5,304	1	8	44,031
Dockyard or Naval	... 6,926	...	...	...	...	...	...	...	...	...	...	...	...	6,926
Petty Works	... 10,441	344	...	...	53	...	...	...	...	...	...	...	...	10,838
Mobilisation Works	... 614	...	...	...	...	...	...	...	...	...	...	...	...	614
Deduct contributions	398,265	2,562	76	16	188	34,686	5,753	2,272	503	624	33,880	1,319	8,740	488,884
	5,229	51	...	...	...	92	294	...	...	...	...	129	27	5,822
Total Works	393,036	2,511	76	16	188	34,594	5,459	2,272	503	624	33,880	1,190	8,713	483,062
REPAIRS.														
Accommodation for troops— Buildings, including subsidiary, auxiliary, and hospital accommodation, for European troops.	In the plains ...	895	...	...	...	4,046	2,619	...	...	...	...	1,363	2,351	11,274
	" hills ...	478	...	...	...	...	...	...	...	...	...	...	690	1,168
Carried over	Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	12,442
	New works ...	...	...	...	...	...	...	...	...	...	...	...	...	483,062

	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.
Brought over	...	...	...	...	...	...	...	...	...	...	...	...	...	483,062
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	12,442
REPAIRS—(Concluded.)														
Improvements to existing buildings.														
In the plains	66,283	...	...	...	...	...	...	...	...	...	...	...	...	66,283
" hills	11,791	...	...	...	...	...	...	...	...	...	...	...	...	11,791
Buildings for officers.														
In the plains	4,559	30	...	...	...	907	35	...	...	...	160	144	14	5,849
" hills	1,694	244	...	...	...	...	...	192	...	...	...	...	75	2,205
Temporary accommodation for European troops.														
In the plains	493	...	...	...	...	579	...	...	...	...	...	...	56	1,128
" hills	1,628	...	...	...	...	...	...	...	...	...	...	...	...	1,628
Buildings for Native Cavalry	2,466	264	...	...	...	...	...	...	...	...	344	...	79	3,153
" Artillery	20	...	...	...	...	...	...	...	...	...	467	...	...	487
" Infantry	6,605	1,413	...	...	171	6,041	1,311	1,096	534	...	2,545	983	1,145	22,744
Rest-houses	1,230	...	...	...	...	530	...	...	...	...	137	11	213	10,357
Ordnance Works	9,062	...	...	...	...	100	541	...	293	...	...	...	...	11,335
Commissariat	6,325	119	...	...	...	2,874	1,078	279	40	...	27	210	383	21,107
Staff and Miscellaneous	17,127	89	73	...	13	380	560	69	177	646	538	1,229	206	3,415
Stud	3,156	...	...	...	...	...	...	...	...	...	169	...	90	3,415
Roads to hill stations or lines of military communication	23,498	...	...	...	74	1,438	...	1,179	...	...	15,603	3	295	42,090
General Cantonment Works	61,744	467	...	...	...	4,384	3,173	911	499	376	4,500	463	1,993	78,510
Fortifications	13,950	...	...	...	...	112	432	111	136	90	1,673	510	587	17,601
Dockyard or Naval	1,018	...	...	...	...	...	...	...	...	...	...	...	...	1,018
Rent of buildings or compensation for quarters	14,334	192	...	...	60	292	651	174	361	...	20	471	258	16,822
Petty Works	30,575	405	...	...	32	...	...	...	...	...	...	...	...	31,012
Mobilisation Works	12	...	...	...	...	...	...	...	...	...	...	...	...	12
Deduct contributions	277,570	4,596	73	...	350	21,683	10,400	4,911	2,040	1,112	26,19	5,448	8,444	362,819
Total Repairs	14,083	...	...	...	...	...	527	...	...	59	30	107	...	14,806
Total Repairs	263,487	4,596	73	...	350	21,683	9,873	4,911	2,040	1,053	26,162	5,341	8,444	348,013
Total Works and Repairs	656,523	7,107	149	16	538	56,277	15,332	7,183	2,543	1,677	60,042	6,531	17,157	831,075
Establishment	236,201	2,314	19	...	106	16,892	3,311	1,587	336	330	13,790	1,388	3,535	279,809
Tools and Plant	5,474	80	1	...	7	576	214	104	22	21	659	89	226	7,473
Suspense	4,358	143	...	...	...	...	...	...	...	...	30	...	—760	3,771
Barrack Furniture	70,654	889	...	21	8	6,263	2,504	110	...	...	1,367	...	1,994	83,810
Deduct—														
Expenditure in England	30,358	46	...	...	...	...	...	...	...	...	248	...	295	30,947
Exchange	23,065	36	...	...	...	...	...	...	...	...	188	...	224	23,513
Grand Total	919,787	10,451	169	37	659	80,008	21,361	8,984	2,901	2,028	75,452	8,008	21,633	1,151,478

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 ..	19	3	...	...	...	14	5	...	...	...	...	...	8	16
	{ Repairs...	7	16	...	...	...	7	12	2	...	...	...	19	14	9
Buildings for Native troops ...	{ Works ..	2	7	...	...	9	8	2	10	1	...	15	1	1	3
	{ Repairs...	1	16	...	...	26	7	6	22	19	...	5	12	6	2
Rest-houses ...	{ Works ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	{ Repairs...	...	...	...	...	...	1	...	...	...	...	...	1	...	...
Ordnance Works ...	{ Works ..	5	...	...	...	...	6	9	...	15	...	...	1	...	4
	{ Repairs...	1	...	...	...	...	3	...	10	...	...	...	...	1	1
Commissariat ...	{ Works ..	1	3	...	...	...	8	3	...	...	...	...	1	...	2
	{ Repairs...	1	1	...	...	...	4	5	3	1	...	...	3	2	1
Staff and Miscellaneous ...	{ Works ..	2	1	45	...	...	1	7	1	...	—2	3	11	...	2
	{ Repairs...	2	1	43	...	1	1	3	1	6	32	1	16	1	2
Stad ...	{ Works ..	...	...	...	...	...	...	...	...	...	...	...	...	9	...
	{ Repairs...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Roads to hill stations or lines of military communication.	{ Works ..	1	...	...	...	6	4	...	6	...	29	18	...	...	2
	{ Repairs...	2	...	...	...	11	2	...	14	...	...	21	...	1	4
General Cantonment Works ...	{ Works ..	6	8	...	43	8	2	2	8	1	4	1	2	21	5
	{ Repairs...	7	4	...	...	...	5	14	10	17	19	6	6	9	7
Fortifications ...	{ Works ..	4	...	...	...	...	...	...	...	...	...	7	...	...	4
	{ Repairs...	1	...	...	...	...	2	1	5	4	2	6	3	...	2
Dockyard or Naval ...	{ Works ..	1	...	...	...	...	...	...	...	...	...	...	...	...	1
	{ Repairs...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty Works ...	{ Works ..	1	3	...	...	8	...	...	...	...	...	...	...	...	1
	{ Repairs...	3	4	...	...	4	...	...	...	...	...	...	...	...	3
Rent of buildings or compensation for quarters ...	{ Repairs...	2	2	...	...	9	...	3	2	12	...	...	6	1	1
Establishment ...	...	25	22	11	...	16	21	15	18	12	16	18	17	16	23
Tools and Plant ...	...	1	...	...	...	1	1	1	1	1	1	1	1	1	1
Suspense ...	...	...	1	...	...	...	...	...	...	...	...	...	...	—3	...
Barrack Furniture ...	...	8	8	...	57	1	8	12	1	...	...	2	...	9	7
		103	100	100	100	100	100	104	100	100	103	100	103	100	103
Deduct contributions ...	...	3	...	...	...	...	...	4	...	...	3	...	3	...	3
Total ...	...	100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—	
39 per cent. was expended on Original Works.	
30 " " " Repairs.	
23 " " " Establishment.	
1 " " " Tools and Plant.	
0 " " " Suspense.	
7 " " " Barrack Furniture.	
100 " Total.	

11. About 82 per cent. of the outlay on Military Works was incurred by the Military Works Department, 7 per cent. by Upper Burma, 6 per cent. by the Punjab, 2 per cent. by Lower Burma, 2 per cent. by Bombay, and 1 per cent. by Rajputana and Central India.

12. Of the outlay on new works, amounting to Rs. 483,062, accommodation for troops absorbed 49 per cent. (European 41 per cent. and Native 8 per cent.), general cantonment works 13 per cent., and ordnance works 12 per cent.

13. Of the outlay on account of accommodation for European troops 26 per cent. was for accommodation in the plains and 15 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.
1891-92 ...	28.25
1892-93 ...	31.12
1893-94 ...	34.33
1894-95 ...	43.32
1895-96 ...	33.67

There is a decrease as compared with the percentage of establishment charges of 1894-95, which was unusually high owing to smaller grants having been assigned for expenditure on works during 1894-95.

15. The principal works in progress were—

IN THE MILITARY WORKS DEPARTMENT.

Accommodation for troops in the plains.—

Infantry.—

Allahabad.—Nos. 1 to 6 new half company barracks including subsidiary buildings at Dinapur.

Lucknow.—Restoration and re-construction of buildings including new buildings, Sitapore.

Agra.—Re-roofing and renewing doors and windows of Nos. 1, 4 and 5 Barracks.

Ferozepore.—Substituting double Allahabad tiling for thatch in re-roofing single men's barracks.

All arms.—

Rawal Pindi.—Hut accommodation at West Ridge.

Peshawar.—Complete requirements of the station Cherat.

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

Aden.—New station hospital, Aden.

Madras.—Detention hospital.

Jhansi.—New station hospital.

Lucknow.—Increasing accommodation in station hospital.

Re-roofing and re-modelling military prison.

Bombay.—Conversion of one old temporary barrack into a quarter-guard, &c.

Lahore.—Constructing institute at Dalhousie.

Madras.—Extension of station hospital, Wellington.

Accommodation for troops in the hills.—

Infantry.—

Murree.—Hut accommodation, Gharial.

Ditto ditto Kuldana.

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

*Native Infantry—**Bareilly.*—Buildings for 9th Gurkhas at Lansdowne.*Do.* Ditto 2-3rd ditto.*Native Artillery.—**Chakrata.*—Accommodation for a Native Mountain Battery, Dehra.*All arms.—**Chakrata.*—Hut accommodation at Kailana—

I—Barracks.

II—Officers' quarters.

III—Hospital.

Bareilly.—Complete requirements of the station hospital, Chowbattia.

Hut accommodation, standing camp, Ranikhet.

Additional hospital accommodation, Koompore.

Quetta.—Accommodation for British troops.*Do.*—Restoration and improvements of barracks including re-roofing.*Murree.*—Additions and alterations to dépôt barracks for army corps staff offices.*Officers' quarters in the plains.—**Bombay.*—Officers' quarters, Marine lines.*Officers' quarters in the hills.—**Murree.*—Additions and alterations to the residence of the Lieutenant-General.*Quetta.*—Restoration and improvement of officers' quarters.*Ordnance works.—**Barrackpore.*—Building for a gun section of Foundry and Shell Factory at Cossipore.

Constructing a shed for the steel rolling mill and erecting an iron chimney and extending the boundary wall of the Foundry and Shell Factory at Cossipore.

Extension of Shell Factory, Cossipore.

Purchase of Seven Tanks Estate, Cossipore.

Poona.—New building in connection with 303 Ammunition Manufacture Small-Arms Factory, Kirkee.*Lines of Military Communication.—**Quetta.*—High-level road, Bolan.*General Cantonment Works.—**Lucknow.*—Water-supply to cantonment.*Barrackpore.*— Ditto ditto, Dum-Dum.*Meerut.*— Ditto ditto.*Agra.*— Ditto ditto.*Chakrata.*—Extension of water-supply to Kailana.

Water-supply, parts D, E and F.

Rawal Pindi.—Water-supply to cantonment.*Murree.*— Ditto ditto.*Quetta.*—Settling tank to complete water-supply scheme.*Secunderbad.*—Water-supply to cantonment.*Bangalore.*— Ditto ditto.*Lahore.*— Ditto ditto, Meean Meer.*Dockyard or Naval buildings.—**Bombay.*—Deepening Duncan Dock.

Ditto outer channel of the Duncan Dock.

*Occupation of Chitral.—**Fortifications.—*

Malakand post.

Malakand camp.

Chakdara post.

Works at Chirat, Ghairat and Killa Drosh.

16. The expenditure incurred to end of 1895-96 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 1895-96.	Excess.
	Rx.	Rx.	Rx.
Works ...	6,186	5,530	—656
Establishment ...	455	1,083	628
Tools and Plant ...	30	71	41
Total ...	6,671	6,684	13

SPECIAL DEFENCES.

17. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 101,349, and up to the end of the year, to Rx. 4,610,063 (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 ...	6,610	1,094,820
Coast Defences ...	13,366	1,258,521
Armaments ...	92,245	1,937,152
Establishment ...	4,263	425,785
Tools and Plant ...	278	36,174
Suspense ...	35,002	43,569
Profit and Loss ...	...	106
Recovery from English Government of moiety of expenditure on Aden Defences ...	—120	—90,703
Total ...	151,644	4,705,424

Deduct—

Payments by the Secretary of State brought to account in Examiner's books ...	72,971	1,446,219
Exchange thereon ...	56,957	701,474
Net outlay in India ...	21,716	2,557,731

	During the year. Rx.	To end of year. Rx.
Net outlay in India brought over	21,716	2,557,731
<i>Add—Expenditure in England—</i>		
On moiety, Aden Defences ...	14,088	126,954
„ Armaments and stores pertaining thereto ...	29,698	1,153,770
„ other stores, &c., for India ...	1,466	100,670
Exchange on expenditure in England ...	34,381	670,938
Total expenditure on Special Defence Works ...	101,349	4,610,063
Forecast estimate sanctioned by the Secretary of State ...	...	5,030,000
Balance available for expenditure after 1895-96 ...	...	419,937

The outlay of Rx. 1,937,152 to end of year on armaments includes a sum of Rx. 414,178, 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 the 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. Rx.	Revised Estimate. Rx.	Actuals. Rx.
1895-96 ...	154,700	110,500	101,349

The actual outlay is less than the Budget Estimate by Rx. 53,351 and the Revised Estimate by Rx 9,151, the short outlay being due to smaller expenditure on various projects owing to their actual or approaching completion.

19. The outlay during 1895-96 on contribution works classed as "Military Works" amounted to Rx. 21,373 and is made up as follows:—

	Rx.	Percentage of total outlay.
Original Works ...	5,822	27 per cent.
Repairs ...	14,806	70 „
Establishment ...	699	3 „
Tools and Plant ...	46	...
Total ...	21,373	100

The principal contribution works in progress were—

- (1) *Quetta*.—Constructing Sandeman Memorial Hall.
- (2) *Mhow*.—Water-supply.
- (3) *Bangalore*.—Temporary water-supply.—Erecting a pump at Hebbal tank and laying pipe to Sankey's reservoir.

20. The suspense balances and the objectionable outlay outstanding at the close of 1895-96 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.
To the Chief Commissioner, Burma.
To the Chief Commissioner, Assam.
To the Resident at Hyderabad.
To the Agents to the Governor-General, Rajputana and Central India.

(True extract.)

W. A. Major
Secretary to the Government of India.

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

With A.C.B.