Public Works (1898) Department.

G.O., No. 1221 W

Dated 13th May 1898.

[Despatch Abstract.]

Revenue and Expenditure, Govt of India

Military Debt Ends forwarding a review of the accounts of — recorded under the Heads "Military Works" and "Special Defence Works" in the accounts of the Govt of India for 1896-97, recorded.

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8 B
13/5/98

Indexed. 18/5

[P. W. 25. 1,000—2-3-98]

BACK PAPERS.

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

FURTHER PAPERS.

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

Public Works (1898) Department.

CURRENT No. 3611

B/Sick

Order N-1224 W 9-73-S-98

From The Govt of India
Military Dept

Recorded
AcK
2-5-98.

No. 879 M W

Cu
PK.S.

Dated 25th March 1898

Received 22nd April 1898

Registered 25-

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To.
The Examr, P. W. Accts.

B/ D 4/5/98

SUBJECT.

Military Works" and Special Defence Works". Forwarding extract from the Proc. of the Govt of India on the accounts of Revenue and Expenditure recorded under the heads ——— in the accounts of that Govt for 1896-97:

Pl 7

BACK PAPERS.

G.O.

No.	Date.
8 9 no	30-3-97
1647 no	1-6-96

FURTHER PAPERS.

No.	Date.

APPENDIX A.

Abstract account of expenditure on Military Works from Imperial Funds during the year 1896-97.

	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	Total.		Upper.	Lower.							
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works.																				
New Works (62C) . .	329,936	2,040	...	32	...	...	264	...	...	332,272	1,555	35,753	4,159	9,532	4,246	1,105	24,788	1,961	6,552	421,923
Repairs (62D) . . .	263,801	4,430	...	20	...	...	...	...	...	268,251	368	20,075	10,877	4,426	2,572	683	25,678	5,075	7,421	345,426
Establishment . . .	253,263	2,368	...	11	...	...	...	...	...	255,642	147	14,934	3,150	2,980	479	378	11,160	1,502	3,054	293,426
Tools and Plant . . .	8,084	84	...	1	...	...	...	...	...	8,119	9	854	203	194	28	24	597	96	196	10,320
Suspense	(a)5,800	—149	...	...	...	...	...	...	...	5,651	...	...	...	...	...	...	...	...	...	5,651
	860,884	8,723	...	64	...	...	264	...	...	869,935	2,079	71,616	18,389	17,132	7,325	2,190	62,223	8,634	17,223	1,076,746
Barrack furniture, including repairs and establishment .	69,015	725	...	...	...	...	21	...	...	69,761	5	5,347	2,103	67	...	...	1,102	...	1,875	80,260
Total .	929,899	9,448	...	64	...	...	285	...	...	939,696	2,084	76,963	20,492	17,199	7,325	2,190	63,325	8,634	19,098	1,157,006
Deduct—Outlay in England . £	*24,003*	*54*	...	...	...	...	...	...	...	*24,057*	...	...	*23*	*22*	...	...	*570*	...	*53*	*24,725*
Exchange . .	*15,862*	*36*	...	...	...	...	...	...	...	*15,898*	...	...	*15*	*14*	...	...	*377*	...	*35*	*16,339*
Net India—Military Works . .	890,034	9,358	...	64	...	...	285	...	...	899,741	2,084	76,963	20,454	17,163	7,325	2,190	62,378	8,634	19,010	1,115,942

APPENDIX B.

Classified Abstract of Expenditure from Imperial Funds on Military Works.

PROVINCES.	ACCOMMODATION FOR TROOPS.																											
	EUROPEAN.										NATIVE.																	
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance Buildings.	Commissariat Buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval Buildings.	Petty Works.	Mobilization Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General, Military Works	41,859	38,773	...	...	67,341	32,817	3,824	12,750	113	581	3,895	485	9,312	198	9,527	4,400	25,113	1,877	25,176	23,077	17,571	8,165	9,919	453	337,229	7,293	329,936
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	264	...	...	...	...	264	...	264
Rajputana	...	...	...	...	171	51	90	62	...	...	52	...	745	...	...	96	47	...	...	382	...	...	344	...	2,040	...	2,040
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...	...	...	...	...	...	...	32	...	32
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	243	...	...	...	27	...	40	1,213	...	...	32	...	1,555	...	1,555
Upper Burma	6,533	...	...	...	...	...	5,584	...	...	...	...	...	15,270	94	2,068	2,197	934	...	572	2,419	82	...	...	...	35,753	...	35,753
Lower ,,	2,183	...	...	...	...	...	...	...	...	...	...	...	1,162	...	216	35	172	...	5	304	82	...	...	...	4,159	...	4,159
Assam	...	...	...	...	...	...	...	...	...	...	...	...	6,443	...	...	44	72	...	...	2,730	243	...	...	...	9,532	...	9,532
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	761	...	1,995	1	113	...	...	1,376	...	...	...	...	4,246	...	4,246
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	954	151	...	...	...	...	1,105	...	1,105
Punjab	...	...	...	...	...	...	271	...	...	...	485	247	3,621	801	1	41	4,448	707	10,625	791	2,747	...	...	...	24,788	...	24,788
Madras	365	...	73	...	...	35	28	...	41	...	228	15	...	...	...	19	145	...	...	1,022	2	...	...	...	1,973	12	1,961
Bombay	...	...	14	366	268	56	...	111	...	...	...	...	541	...	161	463	33	1,726	...	2,201	632	...	...	...	6,572	20	6,552
TOTAL	50,940	38,773	87	366	67,783	32,959	9,797	12,923	154	581	4,660	747	38,098	1,093	13,968	7,293	31,136	4,310	37,372	35,930	21,359	8,165	10,295	453	429,248	7,325	421,923

APPENDIX C.

Classified Abstract of Expenditure from Imperial Funds on Repairs *to Military Works.*

PROVINCES.	ACCOMMODATION FOR TROOPS.																											
	EUROPEAN.										NATIVE.																	
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General of Military Works	...	...	68,689	13,402	...	...	6,628	1,509	241	...	1,766	...	9,623	1,098	7,689	6,443	20,540	3,052	11,240	64,645	13,522	1,697	15,619	30,874	278,277	*14,476*	263,801
Rajputana and Central India	1,296	298	...	...	...	...	36	161	...	...	270	...	1,398	...	...	71	93	...	...	397	...	...	234	176	4,430	...	4,430
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	20	...	20
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	163	...	...	...	11	...	...	60	...	...	60	74	368	...	368
Upper Burma	...	...	3,918	...	...	...	1,523	...	...	...	...	...	5,149	461	100	2,640	311	...	...	4,909	688	...	378	...	20,075	...	20,075
Lower ,,	2,835	...	...	...	...	...	...	...	...	...	...	...	1,363	...	292	1,194	418	...	673	2,860	218	...	1,024	...	10,877	...	10,877
Assam	...	...	...	...	...	...	...	...	...	...	...	...	2,687	...	...	331	47	...	442	662	101	...	156	...	4,426	...	4,426
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	653	...	*—151*	18	20	...	...	648	43	...	1,341	...	2,572	...	2,572
N.-W. P. and Oudh	...	...	...	...	...	...	50	...	...	...	...	...	...	...	...	...	111	...	36	398	90	...	55	...	740	*57*	683
Punjab	...	...	...	...	...	...	220	...	..	...	358	420	2,478	...	118	17	494	246	15,834	2,977	2,517	...	29	...	25,708	*30*	25,678
Madras	1,351	...	...	...	...	...	...	...	...	...	648	...	...	53	22	221	1,180	...	374	361	461	...	536	...	5,207	*132*	5,075
Bombay	2,053	572	...	...	...	...	14	57	66	...	75	...	966	9	209	239	369	44	275	2,108	95	...	270	...	7,421	...	7,421
TOTAL	7,535	870	72,607	13,402	...	...	8,471	1,727	307	...	3,117	420	24,480	1,621	8,279	11,174	23,614	3,342	28,874	80,025	17,733	1,697	19,702	31,124	360,121	14,695	345,426

G. I. C. P. O.—No. 339 A. G., P. W. D.—12-2-98—12.—N. C. D.

Madras H. & C.

Accounts.

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

GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

Extract from the Proceedings of the Government of India, in the Military Department,—No. 879-M. W., under date Fort William, the 25th March 1898.

READ the following :—

Note by A. R. Becher, Esq., 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 1896-97, and the appendices thereto, dated 24th January 1898.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 61,268.

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

Sources of revenue.	Amount.
	Rx.
Rents of buildings	43,890
Sales of do.	9,375
Do. of barrack furniture	786
Do. of old materials	2,152
Fines, refunds and miscellaneous	3,080
Other items	1,985
Total ...	61,268

3. *Rents of buildings, Rx. 48,890.*—The receipts from this source compare as follows with the realisations in the four preceding years :—

Year.	Amount.
	Rx.
1892-93	35,750
1893-94	38,029
1894-95	39,793
1895-96	40,149
1896-97	43,890

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.
1896-97	49,980	61,090	61,268

The increase of Rx. 11,283 over the Budget Estimate is due to improved receipts under rents of buildings and to the sale of buildings and land in the

rest-camp at Tundla to the East Indian Railway, and of buildings at Sipri to the Gwalior Durbar.

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 :—

Provinces.	Capital cost of buildings.				Rents realised in 1896-97.	Cost of repairs in 1896-97.		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.	Total.		Rent-free buildings.	Other buildings.		
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
India* ... Director-General of Military Works ...	1896-97*	53,715	1,179,306	1,233,021	28,300	476	13,832	14,468	1·17
India* ... Rajputana and Central India ...	Do.	...	12,973	12,973	431	..	494	—63	—·48
Central Provinces	Do.	...	549	549	17	...	7	10	1·82
Upper Burma	Do.	...	140,848	140,848	5,941	...	1,805	4,136	2·93
Lower do.	Do.	...	11,625	11,625	508	...	102	406	3·49
Assam	Do.	...	10,772	10,772	456	...	605	—149	—1·38
Punjab	Do.	1,711	26,607	28,318	777	..	480	297	1·11
Madras	Do.	...	5,299	5,299	352	...	278	74	1·39
Bombay	Do.	..	572	572	30	...	28	2	·35
Total ...	...	55,426	1,388,551	1,443,977	36,812	476	17,631	19,181	1·33

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·33 per cent. as shown in the foregoing table. The low rate of return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank.

Expenditure.

6. The expenditure recorded in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 1,115,942. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	506,733	485,923	310,342	483,062	421,923
Repairs	315,087	328,931	324,985	348,013	345,426
Establishment	255,748	279,795	275,195	279,809	293,426
Tools and Plant	12,741	10,776	8,491	7,473	10,320
Suspense	25,951	—2,727	12,317	3,771	5,651
Barrack furniture	80,539	77,910	76,621	83,810	80,200
	1,196,799	1,180,608	1,007,951	1,205,938	1,157,006
Deduct—					
Expenditure in England ...	40,628	15,965	24,972	30,947	24,725
Exchange	24,443	10,375	20,776	23,513	16,339
Net outlay in India ...	1,131,728	1,154,268	962,203	1,151,478	1,115,942

Of the total expenditure in India of Rx. 1,115,942, a sum of Rx. 33,731 was spent on works in connection with the occupation of Chitral and the Malakand as detailed below :—

	Rx.
Original Works	37,738
Repairs	—2,105
Establishment	.....
Tools and Plant	.....
Suspense	—1,902
Total ...	33,731

A special grant of Rx. 35,335 was sanctioned to cover this expenditure.

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1896-97 ...	1,233,400	1,154,000	1,157,006

The actuals fell short of the Budget Estimate by Rx. 76,394 and exceeded the Revised Estimate by Rx. 3,014.

The decrease of Rx. 76,394, on a comparison with the Budget Estimate, was due partly to the surrender of Rx. 3,470 to the Finance Department from the grant for works in the Tochi Valley, and partly to the requirements for works having been over-estimated in several provinces.

8. The provinces in which outlay was incurred are shown in the tables in Appendices A, B and C.

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 percentage.
Buildings for European troops.	Works ...	21	4	...	...	...	16	11	...	...	...	1	6	4	19
	Repairs ..	10	19	...	...	...	7	14	...	...	2	...	16	15	9
Buildings for Native troops	Works ...	1	8	...	...	12	20	6	38	10	...	7	3	3	4
	Repairs ...	1	18	...	...	8	7	7	16	9	...	5	8	6	2
Rest-houses	Works ...	..	...	...	...	...	...	...	...	...	...	1	...	...	...
	Repairs ...		...	...	...	...	1	...	...	...	..	...	1	...	...
Ordnance works ...	Works ...	1	...	...	...	..	3	1	...	27	...	...	...	1	1
	Repairs ...	1	...	...	...	...	...	2	...	—2	...	...	...	1	1
Commissariat	Works ...	...	1	..	...	...	3	...	...	...	...	...	...	2	1
	Repairs ...	1	1	...	...	...	4	6	2	..	...	...	3	1	1
Staff and Miscellaneous ...	Works ...	3	1	50	...	1	1	1	...	2	...	7	2	...	3
	Repairs ...	2	1	31	...	1	...	2	...	..	5	1	14	2	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs ..	...	...	...	...	...	...	..	...	...	...	1	...	9	...
Roads to hill stations or lines of Military communication.	Works ...	3	...	...	...	2	1	...	...	...	44	17	...	...	3
	Repairs ...	1	...	...	..	...	...	3	3	...	2	25	4	1	2
General cantonment works	Works ..	3	4	...	92	58	3	1	16	19	7	1	12	12	3
	Repairs ...	7	4	...	...	3	6	14	4	9	18	5	4	11	7
Fortifications	Works ...	2	...	...	...	...	...	...	1	...	...	4	...	3	2
	Repairs ...	1	...	...	...	...	1	1	1	1	4	4	5	1	1
Dockyard or Naval ...	Works ...	1	...	...	...	...	...	...	...	...	...	...	...	...	1
	Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty works	Works ...	1	4	...	...	1	...	...	...	...	...	...	...	...	
	Repairs ..	3	2	...	...	4	...	...	...	...	...	...	...	...	
Rent of buildings or compensation for quarters	Repairs ...	2	2	...	...	3	...	5	1	18	3	...	6	1	2
Establishment ...	... ...	27	25	17	...	7	19	13	17	7	17	18	17	16	25
Tools and Plant	... ...	1	...	2	...	...	1	1	1	...	1	1	1	1	1
Suspense ...	... ...	1	—2	...	...	...	...	...	...	...	...	...	...	...	1
Barrack furniture	... ...	8	8	...	8	...	7	10	...	...	...	2	...	10	7
		102	100	100	100	100	100	100	100	100	103	100	102	100	101
Deduct contributions	...	2	...	...	...	...	...	...	...	...	3	...	2	...	1
Total	...	100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

37	*per cent.*	was expended on	Original Works.
29	ditto	ditto	Repairs.
25	ditto	ditto	Establishment.
1	ditto	ditto	Tools and Plant.
1	ditto	ditto	Suspense.
7	ditto	ditto	Barrack furniture.
100	Total.		

11. About 80 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, 2 *per cent.* by Assam, and 1 *per cent.* by Rajputana.

12. Of the outlay on New Works, amounting to Rx. 421,927, accommodation for troops absorbed 61 *per cent.* (European 51 *per cent.* and Native 10 *per cent.*), roads to hill stations 9 *per cent.*, general cantonment works 8 *per cent.*, and staff and miscellaneous 7 *per cent.*

13. Of the outlay on account of accommodation for European troops 31 *per cent.* was for accommodation in the plains and 20 *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.
1892-93	31·12
1893-94	34·33
1894-95	43·32
1895-96	33·67
1896-97	38·23

The percentage of establishment charges is high as compared with that of 1895-96, owing to smaller expenditure on Works during 1896-97.

15. The principal works in progress in the Military Works divisions were—

ACCOMMODATION FOR TROOPS—

EUROPEAN TROOPS.

(i) *New buildings, including subsidiary, etc., accommodation for European troops—*

In the plains—

Allahabad.—New barracks for a head-quarter wing of British infantry at Dinapur.
Rawal Pindi.—Hut accommodation at West Ridge.
Madras.—New barracks for 200 men, Poonamallee.
Aden.—New Station Hospital.
Madras.—Detention Hospital.
Jhansi.—New Station Hospital.

In the hills—

Fort William.—Requirements of a detached wing of British infantry at Lebong.
Peshawar.—Complete requirements of the station, Cherat.
Murree.—Hut accommodation at Kuldana.
Ditto ditto at Gharial.
Chakrata.—Hut accommodation at Kailana.
Bareilly.—Hut accommodation, Ranikhet.
Additional accommodation, station hospital at Koompore.

(ii) *New sets of buildings, including subsidiary, etc., accommodation, and improvements to existing buildings for European troops in the plains—*

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

(iii).—*Improvements to existing buildings—*

In the plains—

Meerut.—Restoration of British cavalry barracks at Muttra.
Jhansi.—Restoration of barracks in British infantry lines.
Bangalore.—Additional accommodation for British cavalry.
Lucknow.—Re-modelling certain barracks, buildings, etc., to provide additional station hospital accommodation.
Secunderabad.—Extension of station hospital.
Bombay.—Conversion of one old temporary barrack into quarter-guard cells, etc. for British infantry at Colaba.
ii—Combined school for British infantry and Royal Artillery, Colaba.
iii—Magazine for British Infantry, Colaba.
iv—Reconstruction of provost cells, Colaba.
Ferozepore.—Re-roofing barrack buildings.
Lucknow.—Re-roofing No. 2 block of cells, medical subordinates' quarters, etc., etc., at military prison.
Agra.—Re-roofing and renewing doors and windows of Nos. 1, 4 and 5 barracks, British infantry lines.

In the hills—

Madras.—Extension of station hospital, Wellington.
Bareilly.—Completing station hospital, Chowbattia.
Lahore.—Constructing institute at Dalhousie.
Quetta.—Restoration and improvement of barracks including re-roofing.

(IV) BUILDINGS FOR OFFICERS—

In the plains—

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In the hills—

Quetta.—Restoration and improvement of officers' quarters.

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Artillery—

Chakrata.—Public buildings for a Native Mountain Battery, Dehra.

Infantry—

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Ditto ditto for 9th ditto ditto.

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Poona.—New buildings in connection with ·303 Ammunition Manufacture, Small-Arms Ammunition Factory, Kirkee.
Bombay.—Quarters for married non-commissioned officers in the Arsenal, Colaba.
Barrackpur.—Building for a gun section of Foundry and Shell Factory and laying a cast-iron floor in the main room thereof at Cossipore
Remodelling store godowns, Small-Arms Ammunition Factory at Dum-Dum.
Poona.—Additional buildings required for the experimental manufacture of cordite at Kirkee.

(VII) STAFF AND MISCELLANEOUS BUILDINGS—

Murree.—Purchase of, and improvements to, the "Terrace" to accommodate the Lieutenant-General, Punjab Forces.
Providing accommodation for the Command head-quarters' offices, and clerks attached thereto.

(VIII) LINES OF MILITARY COMMUNICATIONS—

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Bangalore.—Water-supply to cantonment.
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Bombay.—Deepening the outer channel to Duncan Dock and Wet Basin.

(XI) OCCUPATION OF CHITRAL AND THE MALAKAND—

Lines of Military Communication—

Examiner's Office.—Widening the Dargai-Chakdara road.
Contingencies in connection with the Chitral works.

Fortifications—

Examiner's Office.—Post, Malakand—
Camp „
Post, Chakdara.
Fort and Bridge, Chitral.

SPECIAL DEFENCES.

16. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 94,610, and up to the end of the year to Rx. 4,704,673 (including Rx. 150,400, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows :—

	During the year.	To end of year.
Original Works—	Rx.	Rx.
Frontier Defences	14,846	1,109,666
Coast Defences	11,443	1,269,964
Armaments	23,874	1,961,026
Establishment	3,988	429,773
Tools and Plant	260	36,434
Suspense	43,170	86,739
Profit and Loss	...	106
Recovery from English Government of moiety of expenditure on Aden Defences	—102	—90,805
Total ...	97,479	4,802,903
Deduct—		
Payments by Secretary of State brought to account in India	*45,595*	*1,491,814*
Exchange thereon	*30,131*	*731,665*
Net outlay in India ...	21,753	2,579,484
Add—Expenditure in England—		
On moiety, Aden Defences	6,805	133,759
On armaments and stores pertaining thereto ...	32,259	1,186,029
On other stores, &c., for India	4,804	105,474
Exchange on expenditure in England ...	28,989	699,927
Total expenditure on Special Defence Works ...	94,610	4,704,673
Forecast estimate sanctioned by the Secretary of State		5,030,000
Balance available for expenditure after 1896-97 ...		325,327

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

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1896-97	57,500	123,500	94,610

The actual outlay exceeded the Budget Estimate by Rx. 37,110. The excess occurred entirely under the heads "Expenditure in England" and "exchange," and is due to the Secretary of State having considerably increased his payments on account of armaments and stores pertaining thereto. In comparison with the Revised Estimate, the short outlay of Rx. 28,890 was caused by the delay in arrival of English stores and an over-estimate of expenditure in the Aden Division.

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	Rx.
Original Works	7,325
Repairs	14,695
Establishment	82
Tools and Plant	5
Total ...	22,107

The principal contribution work in progress is—

Bangalore.—Temporary water-supply :—Erecting a pump at Hebbal tank, and laying 12-inch pipe to Sankey's reservoir.

19. The suspense balances and the objectionable outlay outstanding at the close of 1896-97 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.

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(True extract.)

Major R. E.
for *Secretary to the Government of India.*

The Secretaries to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab and Burma, in the Public Works Department.
The Chief Commissioners, Central Provinces and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General, Rajputana and Central India.

Forty-two copies

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GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

Extract from the Proceedings of the Government of India, in the Military Department,—No. 879-M. W., under date Fort William, the 25th March 1898.

READ the following :—

Note by A. R. Becher, Esq., 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 1896-97, and the appendices thereto, dated 24th January 1898.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 61,268.

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

Sources of revenue.	Amount.
	Rx.
Rents of buildings	43,890
Sales of do.	9,375
Do. of barrack furniture	786
Do. of old materials	2,152
Fines, refunds and miscellaneous	3,080
Other items	1,985
Total ...	61,268

3. *Rents of buildings, Rx. 48,890.*—The receipts from this source compare as follows with the realisations in the four preceding years :—

Year.	Amount.
	Rx.
1892-93	35,750
1893-94	38,029
1894-95	39,793
1895-96	40,149
1896-97	43,890

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.
1896-97 ...	... 49,980	61,090	61,268

The increase of Rx. 11,288 over the Budget Estimate is due to improved receipts under rents of buildings and to the sale of buildings and land in the

rest-camp at Tundla to the East Indian Railway, and of buildings at Sipri to the Gwalior Durbar.

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 :—

Provinces.	Year.	Capital cost of buildings. Amount. Rent-free buildings.	Other buildings.	Total.	Rents realised in 1896-97.	Cost of repairs in 1896-97. 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 of Military Works ... Rajputana and Central India	1896-97*	53,715	1,179,306	1,233,021	28,300	476	13,832	14,468	1·17
Central Provinces	Do.	...	12,973	12,973	431	..	494	—63	—·48
Upper Burma	Do.	...	549	549	17	...	7	10	1·82
Lower do.	Do.	...	140,848	140,848	5,941	...	1,805	4,136	2·93
Assam	Do.	...	11,625	11,625	508	...	102	406	3·49
Punjab	Do.	1,711	26,607	28,318	456	...	605	—149	—1·38
Madras	Do.	...	5,299	5,299	352	...	278	74	1·39
Bombay	Do.	..	572	572	30	...	28	2	·35
Total ...	...	55,426	1,388,551	1,443,977	36,812	476	17,631	19,181	1·33

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·33 per cent. as shown in the foregoing table. The low rate of return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank.

Expenditure.

6. The expenditure recorded in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 1,115,942. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	506,733	485,923	310,342	483,062	421,923
Repairs	315,087	328,931	324,985	348,013	345,426
Establishment	255,748	279,795	275,195	279,809	293,426
Tools and Plant	12,741	10,776	8,491	7,473	10,320
Suspense	25,951	—2,727	12,317	3,771	5,651
Barrack furniture	80,539	77,910	76,621	83,810	80,200
	1,196,799	1,180,608	1,007,951	1,205,938	1,157,006
Deduct—					
Expenditure in England ...	40,628	15,965	24,972	30,947	24,725
Exchange	24,443	10,375	20,776	23,513	16,339
Net outlay in India ...	1,131,728	1,154,268	962,203	1,151,478	1,115,942

Of the total expenditure in India of Rx. 1,115,942, a sum of Rx. 33,731 was spent on works in connection with the occupation of Chitral and the Malakand as detailed below :—

	Rx.
Original Works	37,738
Repairs	—2,105
Establishment	.....
Tools and Plant	.....
Suspense	—1,902
Total ...	33,731

A special grant of Rx. 35,335 was sanctioned to cover this expenditure.

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

Year.	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1896-97 ...	1,233,400	1,154,000	1,157,006

The actuals fell short of the Budget Estimate by Rx. 76,394 and exceeded the Revised Estimate by Rx. 3,014.

The decrease of Rx. 76,394, on a comparison with the Budget Estimate, was due partly to the surrender of Rx. 3,470 to the Finance Department from the grant for works in the Tochi Valley, and partly to the requirements for works having been over-estimated in several provinces.

8. The provinces in which outlay was incurred are shown in the tables in Appendices A, B and C.

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 percentage.
Buildings for European troops.	Works ...	21	4	...	...	...	16	11	...	...	...	1	6	4	19
	Repairs ..	10	19	...	...	...	7	14	...	...	2	...	16	15	9
Buildings for Native troops	Works ...	1	8	...	...	12	20	6	38	10	...	7	3	3	4
	Repairs ...	1	18	...	...	8	7	7	16	9	...	5	8	6	2
Rest-houses	Works ...	..	...	...	...	...	...	...	...	...	...	1	...	...	...
	Repairs ...		...	...	...	...	1	...	...	...	...	...	...	...	...
Ordnance works ...	Works ...	1	...	...	...	...	3	1	...	27	...	...	...	1	1
	Repairs ...	1	...	...	...	...	...	2	...	—2	...	...	...	1	1
Commissariat	Works ...	...	1	..	...	...	3	...	...	...	...	...	...	2	1
	Repairs ...	1	1	...	...	...	4	6	2	...	...	...	3	1	1
Staff and Miscellaneous ...	Works ...	3	1	50	...	1	1	1	...	2	...	7	2	...	3
	Repairs ...	2	1	31	...	1	...	2	...	...	5	1	14	2	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	1	...	9	...
	Repairs ..	...	...	...	...	...	...	..	...	...	...	...	...	...	..
Roads to hill stations or lines of Military communication.	Works ...	3	...	...	...	2	1	...	...	...	44	17	...	...	3
	Repairs ...	1	...	...	..	...	...	3	3	...	2	25	4	1	2
General cantonment works	Works ..	3	4	...	92	58	3	1	16	19	7	1	12	12	3
	Repairs ...	7	4	...	...	3	6	14	4	9	18	5	4	11	7
Fortifications	Works ...	2	...	...	...	...	...	...	1	...	...	4	...	3	2
	Repairs ...	1	...	...	...	...	1	1	1	1	4	4	5	1	1
Dockyard or Naval ...	Works ...	1	...	...	...	...	...	...	...	..	...	...	...	...	1
	Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty works	Works ...	1	4	...	...	1	...	...	...	...	..	...	...	...	
	Repairs ..	3	2	...	...	4	...	...	...	...	...	...	...	...	
Rent of buildings or compensation for quarters	Repairs ...	2	2	...	...	3	...	5	1	18	3	...	6	1	2
Establishment ...	... ...	27	25	17	...	7	19	15	17	7	17	18	17	16	25
Tools and Plant	... ...	1	...	2	...	...	1	1	1	...	1	1	1	1	1
Suspense ...	... ...	1	—2	...	...	...	...	...	...	...	...	...	...	...	1
Barrack furniture	... ...	8	8	...	8	...	7	10	...	...	...	...	...	..	1
		102	100	100	100	100	100	100	100	100	103	100	102	100	101
Deduct contributions	...	2	...	...	...	...	...	..	...	...	3	...	2	...	1
Total	...	100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

37	*per cent.*	was expended on	Original Works.
29	ditto	ditto	Repairs.
25	ditto	ditto	Establishment.
1	ditto	ditto	Tools and Plant.
1	ditto	ditto	Suspense.
7	ditto	ditto	Barrack furniture.
100	Total.		

11. About 80 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, 2 *per cent.* by Assam, and 1 *per cent.* by Rajputana.

12. Of the outlay on New Works, amounting to Rx. 421,927, accommodation for troops absorbed 61 *per cent.* (European 51 *per cent.* and Native 10 *per cent.*), roads to hill stations 9 *per cent.*, general cantonment works 8 *per cent.*, and staff and miscellaneous 7 *per cent.*

13. Of the outlay on account of accommodation for European troops 31 *per cent.* was for accommodation in the plains and 20 *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.
1892-93	31·12
1893-94	34·33
1894-95	43·32
1895-96	33·67
1896-97	38·23

The percentage of establishment charges is high as compared with that of 1895-96, owing to smaller expenditure on Works during 1896-97.

15. The principal works in progress in the Military Works divisions were—

ACCOMMODATION FOR TROOPS—

EUROPEAN TROOPS.

(i) *New buildings, including subsidiary, etc., accommodation for European troops—*

In the plains—

Allahabad.—New barracks for a head-quarter wing of British infantry at Dinapur.
Rawal Pindi.—Hut accommodation at West Ridge.
Madras.—New barracks for 200 men, Poonamallee.
Aden.—New Station Hospital.
Madras.—Detention Hospital.
Jhansi.—New Station Hospital.

In the hills—

Fort William.—Requirements of a detached wing of British infantry at Lebong.
Peshawar.—Complete requirements of the station, Cherat.
Murree.—Hut accommodation at Kuldana.
Ditto ditto at Gharial.
Chakrata.—Hut accommodation at Kailana.
Bareilly.—Hut accommodation, Ranikhet.
Additional accommodation, station hospital at Koompore.

(ii) *New sets of buildings, including subsidiary, etc., accommodation, and improvements to existing buildings for European troops in the plains—*

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

(iii).—*Improvements to existing buildings—*

In the plains—

Meerut.—Restoration of British cavalry barracks at Muttra.
Jhansi.—Restoration of barracks in British infantry lines.
Bangalore.—Additional accommodation for British cavalry.
Lucknow.—Re-modelling certain barracks, buildings, etc., to provide additional station hospital accommodation.
Secunderabad.—Extension of station hospital.
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(True extract.)

(Signed) P. J. MAITLAND,
Secretary to the Government of India.

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The increase of Rx. 11,288 over the Budget Estimate is due to improved receipts under rents of buildings and to the sale of buildings and land in the

rest-camp at Tundla to the East Indian Railway, and of buildings at Sipri to the Gwalior Durbar.

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 :—

Provinces.	Year.	Capital cost of buildings. Amount. Rent-free buildings.	Other buildings.	Total.	Rents realised in 1896-97.	Cost of repairs in 1896-97. Rent-free buildings.	Other buildings.	Net return, excluding repairs to rent-free buildings.	Percentage of net return on capital cost, excluding rent-free buildings.
India* ... Director-General of Military Works ... Rajputana and Central India	1896-97*	Rx. 53,715	Rx. 1,179,306	Rx. 1,233,021	Rx. 28,300	Rx. 476	Rx. 13,832	Rx. 14,468	Rx. 1·17
Central Provinces ...	Do.	...	12,973	12,973	431	..	494	—63	—·48
Upper Burma	Do.	...	549	549	17	...	7	10	1·82
Lower do. ...	Do.	...	140,848	140,848	5,941	...	1,805	4,136	2·93
Assam ...	Do.	...	11,625	11,625	508	...	102	406	3·49
Punjab ...	Do.	...	10,772	10,772	456	...	605	—149	—1·38
Madras ...	Do.	1,711	26,607	28,318	777	..	480	297	1·11
Bombay ...	Do.	...	5,299	5,299	352	...	278	74	1·39
	Do.	..	572	572	30	...	28	2	·35
Total ...	...	55,426	1,388,551	1,443,977	36,812	476	17,631	19,181	1·33

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·33 per cent. as shown in the foregoing table. The low rate of return is due chiefly to buildings having been occupied by military officers who pay rent according to their rank.

Expenditure.

6. The expenditure recorded in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 1,115,942. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.
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Repairs	315,087	328,931	324,985	348,013	345,426
Establishment	255,748	279,795	275,195	279,809	293,426
Tools and Plant	12,741	10,776	8,491	7,473	10,320
Suspense	25,951	—2,727	12,317	3,771	5,651
Barrack furniture	80,539	77,910	76,621	83,810	80,200
	1,196,799	1,180,608	1,007,951	1,205,938	1,157,006
Deduct—					
Expenditure in England ...	40,628	15,965	24,972	30,947	24,725
Exchange	24,443	10,375	20,776	23,513	16,339
Net outlay in India ...	1,131,728	1,154,268	962,203	1,151,478	1,115,942

Of the total expenditure in India of Rx. 1,115,942, a sum of Rx. 33,731 was spent on works in connection with the occupation of Chitral and the Malakand as detailed below :—

	Rx.
Original Works	37,738
Repairs	—2,105
Establishment	.....
Tools and Plant	.....
Suspense	—1,902
Total ...	33,731

A special grant of Rx. 35,335 was sanctioned to cover this expenditure.

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

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The decrease of Rx. 76,394, on a comparison with the Budget Estimate, was due partly to the surrender of Rx. 3,470 to the Finance Department from the grant for works in the Tochi Valley, and partly to the requirements for works having been over-estimated in several provinces.

8. The provinces in which outlay was incurred are shown in the tables in Appendices A, B and C.

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 percentage.
Buildings for European troops.	Works ...	21	4	...	...	...	16	11	...	...	...	1	6	4	19
	Repairs ..	10	19	...	...	...	7	14	...	...	2	...	16	15	9
Buildings for Native troops	Works ...	1	8	...	...	12	20	6	38	10	...	7	3	3	4
	Repairs ...	1	18	...	...	8	7	7	16	9	...	5	8	6	2
Rest-houses	Works ...	..	...	...	...	...	...	...	...	...	...	1	...	...	...
	Repairs ...		...	...	...	...	1	...	...	...	..	...	1	...	...
Ordnance works ...	Works ...	1	...	...	...	...	3	1	...	27	...	...	...	1	1
	Repairs ...	1	...	...	...	...	...	2	...	—2	...	...	...	1	1
Commissariat	Works ...	...	1	..	...	...	3	...	...	...	...	...	...	2	1
	Repairs ...	1	1	...	...	...	4	6	2	...	...	...	3	1	1
Staff and Miscellaneous ...	Works ...	3	1	50	...	1	1	1	...	2	...	7	2	...	3
	Repairs ...	2	1	31	...	1	...	2	...	...	5	1	14	2	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	1	...	9	...
	Repairs ..	...	...	...	...	...	...	..	...	...	...	...	...	...	..
Roads to hill stations or lines of Military communication.	Works ...	3	...	...	...	2	1	...	...	...	44	17	...	...	3
	Repairs ...	1	...	...	..	...	...	3	3	...	2	25	4	1	2
General cantonment works	Works ..	3	4	...	92	58	3	1	16	19	7	1	12	12	3
	Repairs ...	7	4	...	...	3	6	14	4	9	18	5	4	11	7
Fortifications	Works ...	2	...	...	...	...	...	...	1	...	...	4	...	3	2
	Repairs ...	1	...	...	...	...	1	1	1	1	4	4	5	1	1
Dockyard or Naval ...	Works ...	1	...	...	...	..	...	...	...	..	...	...	...	...	1
	Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty works	Works ...	1	4	...	...	1	...	...	...	...	...	...	...	...	
	Repairs ..	3	2	...	...	4	...	...	...	...	...	...	...	...	
Rent of buildings or compensation for quarters ...	Repairs ...	2	2	...	...	3	...	5	1	18	3	...	6	1	2
Establishment	...	27	25	17	...	7	19	15	17	7	17	18	17	16	25
Tools and Plant ...	...	1	...	2	...	...	1	1	1	...	1	1	1	1	1
Suspense	...	1	—2	...	...	...	...	...	...	...	...	...	...	...	1
Barrack furniture ...	...	8	8	...	8	...	7	10	...	...	...	2	...	10	7
		102	100	100	100	100	100	100	100	100	103	100	102	100	101
Deduct contributions	...	2	...	...	...	...	...	..	...	...	3	...	2	...	1
Total	...	100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

37	*per cent.*	was expended on	Original Works.
29	ditto	ditto	Repairs.
25	ditto	ditto	Establishment.
1	ditto	ditto	Tools and Plant.
1	ditto	ditto	Suspense.
7	ditto	ditto	Barrack furniture.
100	Total.		

11. About 80 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, 2 *per cent.* by Assam, and 1 *per cent.* by Rajputana.

12. Of the outlay on New Works, amounting to Rx. 421,927, accommodation for troops absorbed 61 *per cent.* (European 51 *per cent.* and Native 10 *per cent.*), roads to hill stations 9 *per cent.*, general cantonment works 8 *per cent.*, and staff and miscellaneous 7 *per cent.*

13. Of the outlay on account of accommodation for European troops 31 *per cent.* was for accommodation in the plains and 20 *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.
1892-93	31·12
1893-94	34·33
1894-95	43·32
1895-96	33·67
1896-97	38·23

The percentage of establishment charges is high as compared with that of 1895-96, owing to smaller expenditure on Works during 1896-97.

15. The principal works in progress in the Military Works divisions were—

ACCOMMODATION FOR TROOPS—

EUROPEAN TROOPS.

(i) *New buildings, including subsidiary, etc., accommodation for European troops—*

In the plains—

Allahabad.—New barracks for a head-quarter wing of British infantry at Dinapur.
Rawal Pindi.—Hut accommodation at West Ridge.
Madras.—New barracks for 200 men, Poonamallee.
Aden.—New Station Hospital.
Madras.—Detention Hospital.
Jhansi.—New Station Hospital.

In the hills—

Fort William.—Requirements of a detached wing of British infantry at Lebong.
Peshawar.—Complete requirements of the station, Cherat.
Murree.—Hut accommodation at Kuldana.
Ditto ditto at Gharial.
Chakrata.—Hut accommodation at Kailana.
Bareilly.—Hut accommodation, Ranikhet.
Additional accommodation, station hospital at Koompore.

(ii) *New sets of buildings, including subsidiary, etc., accommodation, and improvements to existing buildings for European troops in the plains—*

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

(iii).—*Improvements to existing buildings—*

In the plains—

Meerut.—Restoration of British cavalry barracks at Muttra.
Jhansi.—Restoration of barracks in British infantry lines.
Bangalore.—Additional accommodation for British cavalry.
Lucknow.—Re-modelling certain barracks, buildings, etc., to provide additional station hospital accommodation.
Secunderabad.—Extension of station hospital.
Bombay.—Conversion of one old temporary barrack into quarter-guard cells, etc. for British infantry at Colaba.
ii—Combined school for British infantry and Royal Artillery, Colaba.
iii—Magazine for British Infantry, Colaba.
iv—Rcconstruction of provost cells, Colaba.
Ferozepore.—Re-roofing barrack buildings.
Lucknow.—Re-roofing No. 2 block of cells, medical subordinates' quarters, etc., etc., at military prison.
Agra.—Re-roofing and renewing doors and windows of Nos. 1, 4 and 5 barracks, British infantry lines.

In the hills—

Madras.—Extension of station hospital, Wellington.
Bareilly.—Completing station hospital, Chowbattia.
Lahore.—Constructing institute at Dalhousie.
Quetta.—Restoration and improvement of barracks including re-roofing.

(IV) BUILDINGS FOR OFFICERS—

In the plains—

Bombay.—Officers' quarters in Marine Lines.

In the hills—

Quetta.—Restoration and improvement of officers' quarters.

(V) NATIVE TROOPS—

Artillery—

Chakrata.—Public buildings for a Native Mountain Battery, Dehra.

Infantry—

Bareilly.—Public buildings for 2-3rd Gurkhas, Lansdowne.
Ditto ditto for 9th ditto ditto.

(VI) ORDNANCE BUILDINGS—

Poona.—New buildings in connection with ·303 Ammunition Manufacture, Small-Arms Ammunition Factory, Kirkee.
Bombay.—Quarters for married non-commissioned officers in the Arsenal, Colaba.
Barrackpur.—Building for a gun section of Foundry and Shell Factory and laying a cast-iron floor in the main room thereof at Cossipore
Remodelling store godowns, Small-Arms Ammunition Factory at Dum-Dum.
Poona.—Additional buildings required for the experimental manufacture of cordite at Kirkee.

(VII) STAFF AND MISCELLANEOUS BUILDINGS—

Murree.—Purchase of, and improvements to, the "Terrace" to accommodate the Lieutenant-General, Punjab Forces.
Providing accommodation for the Command head[illegible]fices, and clerks attached thereto.

(VIII) LINES OF MILITARY COMMUNICATIONS—

Quetta.—High level road, Bolan.

(IX) GENERAL CANTONMENT WORKS—

Murree.—Water-supply to depôt and adjacent hutted camp.
Bangalore.—Water-supply to cantonment.
Meerut.— Ditto ditto.
Chakrata.—Increased water-supply.
Secunderabad.—Water-supply to cantonment.
Lucknow.— Ditto ditto.
Agra.— Ditto ditto.
Quetta.— Ditto settling tank.
Lahore.—Extension of water-supply, Mian Mir.

(X) DOCKYARD AND NAVAL BUILDINGS—

Bombay.—Deepening the outer channel to Duncan Dock and Wet Basin.

(XI) OCCUPATION OF CHITRAL AND THE MALAKAND—

Lines of Military Communication—

Examiner's Office.—Widening the Dargai-Chakdara road.
Contingencies in connection with the Chitral works.

Fortifications—

Examiner's Office.—Post, Malakand—
Camp „
Post, Chakdara.
Fort and Bridge, Chitral.

SPECIAL DEFENCES.

16. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 94,610, and up to the end of the year to Rx. 4,704,673 (including Rx. 150,400, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows :—

	During the year.	To end of year.
Original Works—	Rx.	Rx.
Frontier Defences	14,846	1,109,666
Coast Defences	11,443	1,269,964
Armaments	23,874	1,961,026
Establishment	3,988	429,773
Tools and Plant	260	36,434
Suspense	43,170	86,739
Profit and Loss	...	106
Recovery from English Government of moiety of expenditure on Aden Defences	—102	—90,805
Total ...	97,479	4,802,903
Deduct—		
Payments by Secretary of State brought to account in India	*45,595*	*1,491,814*
Exchange threon	*30,131*	*731,665*
Net outlay in India ...	21,753	2,579,484
Add—Expenditure in England—		
On moiety, Aden Defences	6,805	133,759
On armaments and stores pertaining thereto ...	32,259	1,186,029
On other stores, &c., for India	4,804	105,474
Exchange on expenditure in England ...	28,989	699,927
Total expenditure on Special Defence Works ...	94,610	4,704,673
Forecast estimate sanctioned by the Secretary of State		5,030,000
Balance available for expenditure after 1896-97 ...		325,327

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

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1896-97	57,500	123,500	94,610

The actual outlay exceeded the Budget Estimate by Rx. 37,110. The excess occurred entirely under the heads "Expenditure in England" and "exchange," and is due to the Secretary of State having considerably increased his payments on account of armaments and stores pertaining thereto. In comparison with the Revised Estimate, the short outlay of Rx. 28,890 was caused by the delay in arrival of English stores and an over-estimate of expenditure in the Aden Division.

18. The outlay during 1896-97 on contribution works amounted to Rx. 22,107, and is made up as follows :—

	Rx.
Original Works	7,325
Repairs	14,695
Establishment	82
Tools and Plant	5
Total ...	22,107

The principal contribution work in progress is—

Bangalore.—Temporary water-supply :—Erecting a pump at Hebbal tank, and laying 12-inch pipe to Sankey's reservoir.

19. The suspense balances and the objectionable outlay outstanding at the close of 1896-97 have been dealt with separately.

The Secretaries to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab and Burma, in the Public Works Department.
The Chief Commissioners, Central Provinces and Assam.
The Resident at Hyderabad.
The Agents 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.)

(Signed) P. J. MAITLAND,
Secretary to the Government of India.

M. D. Press—Reg. No. 930—28-3-98 3 copies.

Accounts.

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

GOVERNMENT OF INDIA,

MILITARY DEPARTMENT.

Extract from the Proceedings of the Government of India, in the Military Department,—No. 879-M. W., under date Fort William, the 25th March 1898.

READ the following :—

Note by A. R. Becher, Esq., 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 1896-97, and the appendices thereto, dated 24th January 1898.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1896-97 under the head "Military Works" amounts to Rx. 61,268.

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

Sources of revenue.	Amount.
	Rx.
Rents of buildings	43,890
Sales of do.	9,375
Do. of barrack furniture	786
Do. of old materials	2,152
Fines, refunds and miscellaneous	3,080
Other items	1,985
Total ...	61,268

3. *Rents of buildings, Rx. 48,890.*—The receipts from this source compare as follows with the realisations in the four preceding years :—

Year.	Amount.
	Rx.
1892-93	35,750
1893-94	38,029
1894-95	39,793
1895-96	40,149
1896-97	43,890

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

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	Rx.	Rx.	Rx.
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The increase of Rx. 11,288 over the Budget Estimate is due to improved receipts under rents of buildings and to the sale of buildings and land in the

rest-camp at Tundla to the East Indian Railway, and of buildings at Sipri to the Gwalior Durbar.

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Buildings for European troops.	Works ...	21	4	...	...	...	16	11	...	...	...	1	6	4	19
	Repairs ..	10	19	...	...	...	7	14	...	...	2	...	16	15	9
Buildings for Native troops	Works ...	1	8	...	...	12	20	6	38	10	...	7	3	3	4
	Repairs ...	1	18	...	...	8	7	7	16	9	...	5	8	6	2
Rest-houses	Works ...	..	...	...	...	...	...	...	...	...	...	1	...	...	...
	Repairs ...		...	...	...	...	1	...	...	...	..	...	1	...	...
Ordnance works ...	Works ...	1	...	...	...	...	3	1	...	27	...	...	...	1	1
	Repairs ...	1	...	...	...	...	...	2	...	—2	...	...	...	1	1
Commissariat	Works ...	...	1	..	...	...	3	...	...	...	...	...	...	2	1
	Repairs ...	1	1	...	...	...	4	6	2	...	...	...	3	1	1
Staff and Miscellaneous ...	Works ...	3	1	50	...	1	1	1	...	2	...	7	2	...	3
	Repairs ...	2	1	31	...	1	...	2	...	..	5	1	14	2	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	1	...	9	...
	Repairs ..	...	...	...	...	...	...	..	...	...	...	...	...	...	..
Roads to hill stations or lines of Military communication.	Works ...	3	...	...	...	2	1	...	...	...	44	17	...	...	3
	Repairs ...	1	...	...	..	...	...	3	3	...	2	25	4	1	2
General cantonment works	Works ..	3	4	...	92	58	3	1	16	19	7	1	12	12	3
	Repairs ...	7	4	...	...	3	6	14	4	9	18	5	4	11	7
Fortifications	Works ...	2	...	...	...	...	...	...	1	...	...	4	...	3	2
	Repairs ...	1	...	...	...	...	1	1	1	1	4	4	5	1	1
Dockyard or Naval ...	Works ...	1	...	...	...	..	...	...	...	..	...	...	...	...	1
	Repairs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Petty works	Works ...	1	4	...	...	1	...	...	...	...	..	...	...	...	
	Repairs ..	3	2	...	...	4	...	...	...	...	...	...	...	...	
Rent of buildings or compensation for quarters	Repairs ...	2	2	...	...	3	...	5	1	18	3	...	6	1	2
Establishment	... ...	27	25	17	...	7	19	15	17	7	17	18	17	16	25
Tools and Plant		1	...	2	...	...	1	1	1	...	1	1	1	1	1
Suspense		1	—2	...	...	...	...	...	...	...	...	...	...	...	1
Barrack furniture		8	8	...	8	...	7	10	...	...	...	2	...	10	7
		102	100	100	100	100	100	100	100	100	103	100	102	100	101
Deduct contributions ...		2	...	...	...	...	...	..	...	...	3	...	2	...	1
Total ...		100	100	100	100	100	100	100	100	100	100	100	100	100	100

10. Of the total outlay under Military Works—

37	*per cent.*	was expended on	Original Works.
29	ditto	ditto	Repairs.
25	ditto	ditto	Establishment.
1	ditto	ditto	Tools and Plant.
1	ditto	ditto	Suspense.
7	ditto	ditto	Barrack furniture.
100	Total.		

11. About 80 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, 2 *per cent.* by Assam, and 1 *per cent.* by Rajputana.

12. Of the outlay on New Works, amounting to Rx. 421,927, accommodation for troops absorbed 61 *per cent.* (European 51 *per cent.* and Native 10 *per cent.*), roads to hill stations 9 *per cent.*, general cantonment works 8 *per cent.*, and staff and miscellaneous 7 *per cent.*

13. Of the outlay on account of accommodation for European troops 31 *per cent.* was for accommodation in the plains and 20 *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.
1892-93	31·12
1893-94	34·33
1894-95	43·32
1895-96	33·67
1896-97	38·23

The percentage of establishment charges is high as compared with that of 1895-96, owing to smaller expenditure on Works during 1896-97.

15. The principal works in progress in the Military Works divisions were—

ACCOMMODATION FOR TROOPS—

EUROPEAN TROOPS.

(i) *New buildings, including subsidiary, etc., accommodation for European troops—*

In the plains—

Allahabad.—New barracks for a head-quarter wing of British infantry at Dinapur.
Rawal Pindi.—Hut accommodation at West Ridge.
Madras.—New barracks for 200 men, Poonamallee.
Aden.—New Station Hospital.
Madras.—Detention Hospital.
Jhansi.—New Station Hospital.

In the hills—

Fort William.—Requirements of a detached wing of British infantry at Lebong.
Peshawar.—Complete requirements of the station, Cherat.
Murree.—Hut accommodation at Kuldana.
Ditto ditto at Gharial.
Chakrata.—Hut accommodation at Kailana.
Bareilly.—Hut accommodation, Ranikhet.
Additional accommodation, station hospital at Koompore.

(ii) *New sets of buildings, including subsidiary, etc., accommodation, and improvements to existing buildings for European troops in the plains—*

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

(iii).—*Improvements to existing buildings—*

In the plains—

Meerut.—Restoration of British cavalry barracks at Muttra.
Jhansi.—Restoration of barracks in British infantry lines.
Bangalore.—Additional accommodation for British cavalry.
Lucknow.—Re-modelling certain barracks, buildings, etc., to provide additional station hospital accommodation.
Secunderabad.—Extension of station hospital.
Bombay.—Conversion of one old temporary barrack into quarter-guard cells, etc. for British infantry at Colaba.
ii—Combined school for British infantry and Royal Artillery, Colaba.
iii—Magazine for British Infantry, Colaba.
iv—Reconstruction of provost cells, Colaba.
Ferozepore.—Re-roofing barrack buildings.
Lucknow.—Re-roofing No. 2 block of cells, medical subordinates' quarters, etc., etc., at military prison.
Agra.—Re-roofing and renewing doors and windows of Nos. 1, 4 and 5 barracks, British infantry lines.

In the hills—

Madras.—Extension of station hospital, Wellington.
Bareilly.—Completing station hospital, Chowbattia.
Lahore.—Constructing institute at Dalhousie.
Quetta.—Restoration and improvement of barracks including re-roofing.

(IV) BUILDINGS FOR OFFICERS—

In the plains—

Bombay.—Officers' quarters in Marine Lines.

In the hills—

Quetta.—Restoration and improvement of officers' quarters.

(V) NATIVE TROOPS—

Artillery—

Chakrata.—Public buildings for a Native Mountain Battery, Dehra.

Infantry—

Bareilly.—Public buildings for 2-3rd Gurkhas, Lansdowne.
Ditto ditto for 9th ditto ditto.

(VI) ORDNANCE BUILDINGS—

Poona.—New buildings in connection with ·303 Ammunition Manufacture, Small-Arms Ammunition Factory, Kirkee.
Bombay.—Quarters for married non-commissioned officers in the Arsenal, Colaba.
Barrackpur.—Building for a gun section of Foundry and Shell Factory and laying a cast-iron floor in the main room thereof at Cossipore
Remodelling store godowns, Small-Arms Ammunition Factory at Dum-Dum.
Poona.—Additional buildings required for the experimental manufacture of cordite at Kirkee.

(VII) STAFF AND MISCELLANEOUS BUILDINGS—

Murree.—Purchase of, and improvements to, the "Terrace" to accommodate the Lieutenant-General, Punjab Forces.
Providing accommodation for the Command head-quarters' offices, and clerks attached thereto.

(VIII) LINES OF MILITARY COMMUNICATIONS—

Quetta.—High level road, Bolan.

(IX) GENERAL CANTONMENT WORKS—

Murree.—Water-supply to depôt and adjacent hutted camp.
Bangalore.—Water-supply to cantonment.
Meerut.— Ditto ditto.
Chakrata.—Increased water-supply.
Secunderabad.—Water-supply to cantonment.
Lucknow.— Ditto ditto.
Agra.— Ditto ditto.
Quetta.— Ditto settling tank.
Lahore.—Extension of water-supply, Mian Mir.

(X) DOCKYARD AND NAVAL BUILDINGS—

Bombay.—Deepening the outer channel to Duncan Dock and Wet Basin.

(XI) OCCUPATION OF CHITRAL AND THE MALAKAND—

Lines of Military Communication—

Examiner's Office.—Widening the Dargai-Chakdara road.
Contingencies in connection with the Chitral works.

Fortifications—

Examiner's Office.—Post, Malakand—
Camp „
Post, Chakdara.
Fort and Bridge, Chitral.

SPECIAL DEFENCES.

16. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 94,610, and up to the end of the year to Rx. 4,704,673 (including Rx. 150,400, the outlay of previous years debited to the ordinary Military Works grant), and is made up as follows:—

	During the year.	To end of year.
	Rx.	Rx.
Original Works—		
Frontier Defences	14,846	1,109,666
Coast Defences	11,443	1,269,964
Armaments	23,874	1,961,026
Establishment	3,988	429,773
Tools and Plant	260	36,434
Suspense	43,170	86,739
Profit and Loss	...	106
Recovery from English Government of moiety of expenditure on Aden Defences	—102	—90,805
Total ...	97,479	4,802,903
Deduct—		
Payments by Secretary of State brought to account in India	*45,595*	*1,491,814*
Exchange threon	*30,131*	*731,605*
Net outlay in India ...	21,753	2,579,484
Add—Expenditure in England—		
On moiety, Aden Defences	6,805	133,759
On armaments and stores pertaining thereto ...	32,259	1,186,029
On other stores, &c., for India	4,804	105,474
Exchange on expenditure in England ...	28,989	699,927
Total expenditure on Special Defence Works ...	94,610	4,704,673
Forecast estimate sanctioned by the Secretary of State		5,030,000
Balance available for expenditure after 1896-97 ...		325,327

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

	Budget Estimate.	Revised Estimate.	Actuals.
	Rx.	Rx.	Rx.
1896-97	57,500	123,500	94,610

The actual outlay exceeded the Budget Estimate by Rx. 37,110. The excess occurred entirely under the heads "Expenditure in England" and "exchange," and is due to the Secretary of State having considerably increased his payments on account of armaments and stores pertaining thereto. In comparison with the Revised Estimate, the short outlay of Rx. 28,890 was caused by the delay in arrival of English stores and an over-estimate of expenditure in the Aden Division.

18. The outlay during 1896-97 on contribution works amounted to Rx. 22,107, and is made up as follows:—

	Rx.
Original Works	7,325
Repairs	14,695
Establishment	82
Tools and Plant	5
Total ...	22,107

The principal contribution work in progress is—

Bangalore.—Temporary water-supply:—Erecting a pump at Hebbal tank, and laying 12-inch pipe to Sankey's reservoir.

19. The suspense balances and the objectionable outlay outstanding at the close of 1896-97 have been dealt with separately.

The Secretaries to the Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab and Burma, in the Public Works Department.
The Chief Commissioners, Central Provinces and Assam.
The Resident at Hyderabad.
The Agents 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.)

(Signed) P. J. MAITLAND,
Secretary to the Government of India.

M. D. Press—Reg. No. 930—28-3-98—178 copies.

APPENDIX A.

Abstract account of expenditure on Military Works from Imperial Funds during the year 1896-97.

	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	Total.		Upper.	Lower.							
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works.																				
New Works (62C) . .	329,936	2,040	...	32	...	...	264	...	...	332,272	1,555	35,753	4,159	9,532	4,246	1,105	24,788	1,961	6,552	421,923
Repairs (62D) . . .	263,801	4,430	...	20	...	...	...	...	...	268,251	368	20,075	10,877	4,426	2,572	683	25,678	5,075	7,421	345,426
Establishment . . .	253,263	2,368	...	11	...	...	...	...	...	255,642	147	14,934	3,150	2,980	479	378	11,160	1,502	3,054	293,426
Tools and Plant . . .	8,084	34	...	1	...	...	...	...	...	8,119	9	854	203	194	28	24	597	96	196	10,320
Suspense	(a)5,800	—149	...	...	...	...	...	...	...	5,651	...	...	...	...	...	...	...	...	...	5,651
	860,884	8,723	...	64	...	...	264	...	...	869,935	2,079	71,616	18,389	17,132	7,325	2,190	62,223	8,634	17,223	1,076,746
Barrack furniture, including repairs and establishment .	69,015	725	...	...	...	...	21	...	...	69,761	5	5,247	2,103	67	...	...	1,102	...	1,875	80,260
Total .	929,899	9,448	...	64	...	...	285	...	...	939,696	2,084	76,963	20,492	17,199	7,325	2,190	63,325	8,634	19,098	1,157,006
Deduct—Outlay in England . £	*24,003*	*54*	...	...	...	...	...	...	...	*24,057*	...	...	*23*	*22*	...	...	*570*	...	*53*	*24,725*
Exchange . .	*15,862*	*36*	...	...	...	...	...	...	...	*15,898*	...	...	*15*	*14*	...	...	*377*	...	*35*	*16,339*
Net India—Military Works . .	890,034	9,358	...	64	...	...	285	...	...	899,741	2,084	76,963	20,454	17,163	7,325	2,190	62,378	8,634	19,010	1,115,942

APPENDIX B.

Classified Abstract of Expenditure from Imperial Funds on Military Works.

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance Buildings.	Commissariat Buildings.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval Buildings.	Petty Works.	Mobilization Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General, Military Works	41,859	38,773	...	...	67,341	32,817	3,824	12,750	113	581	3,895	485	9,312	198	9,527	4,400	25,113	1,877	25,176	23,077	17,571	8,165	9,919	453	337,229	7,293	329,936
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	264	...	...	...	...	264	...	264
Rajputana	...	...	...	...	171	51	90	62	...	...	52	...	745	...	...	96	47	...	...	382	...	...	344	...	2,040	...	2,040
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...	...	...	...	...	...	...	32	...	32
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	243	...	...	...	27	...	40	1,213	...	...	32	...	1,555	...	1,555
Upper Burma	6,533	...	...	...	...	...	5,584	...	...	...	...	...	15,270	94	2,068	2,197	934	...	572	2,419	82	...	...	...	35,753	...	35,753
Lower ,,	2,183	...	...	...	...	...	...	...	...	...	...	...	1,162	...	216	35	172	...	5	304	82	...	...	...	4,159	...	4,159
Assam	...	...	...	...	...	...	...	...	...	...	...	...	6,443	...	...	44	72	...	...	2,730	243	...	...	...	9,532	...	9,532
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	761	...	1,995	1	113	...	...	1,376	...	...	...	...	4,246	...	4,246
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	954	151	...	...	...	...	1,105	...	1,105
Punjab	...	...	...	...	...	...	271	...	...	...	485	247	3,621	801	1	41	4,448	707	10,625	791	2,747	...	...	...	24,788	...	24,788
Madras	365	...	73	...	...	35	28	...	41	...	228	15	...	...	...	19	145	...	...	1,022	2	...	...	...	1,973	12	1,961
Bombay	...	...	14	366	268	56	...	111	...	...	...	...	541	...	161	463	33	1,726	...	2,201	632	...	...	...	6,572	20	6,552
TOTAL	50,940	38,773	87	366	67,783	32,959	9,797	12,923	154	581	4,660	747	38,098	1,093	13,968	7,299	31,136	4,310	37,372	35,930	21,359	8,165	10,295	453	429,248	7,325	421,923

APPENDIX C.

Classified Abstract of Expenditure from Imperial Funds on Repairs *to Military Works.*

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General of Military Works	...	...	68,689	13,402	...	...	6,628	1,509	241	...	1,766	...	9,623	1,098	7,689	6,443	20,540	3,052	11,240	64,645	13,522	1,697	15,619	30,874	278,277	*14,476*	263,801
Rajputana and Central India	1,193	298	...	...	...	...	36	161	...	...	270	...	1,398	...	...	71	93	...	...	397	...	...	234	176	4,430	...	4,430
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	20	...	20
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	163	...	...	...	11	...	...	60	...	...	60	74	368	...	368
Upper Burma	...	...	3,918	...	...	...	1,523	...	...	...	...	...	5,149	461	100	2,640	311	...	...	4,909	688	...	378	...	20,075	...	20,075
Lower ,,	2,835	...	...	...	...	...	...	...	...	...	...	...	1,363	...	292	1,194	418	...	673	2,860	218	...	1,024	...	10,877	...	10,877
Assam	...	...	...	...	...	...	...	...	...	...	...	...	2,687	...	...	331	47	...	442	662	101	...	156	...	4,426	...	4,426
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	653	...	*—151*	18	20	...	...	648	43	...	1,341	...	2,572	...	2,572
N.-W. P. and Oudh	...	...	...	...	...	...	50	...	...	...	...	...	...	...	...	...	111	...	36	398	90	...	55	...	740	*57*	683
Punjab	...	...	...	...	...	...	220	...	..	...	358	420	2,478	...	118	17	494	246	15,834	2,977	2,517	...	29	...	25,708	*30*	25,678
Madras	1,351	...	...	...	...	...	...	...	...	...	648	...	...	53	22	221	1,180	...	374	361	461	...	536	...	5,207	*132*	5,075
Bombay	2,053	572	...	...	...	...	14	57	66	...	75	...	966	9	209	239	369	44	275	2,108	95	...	270	...	7,421	...	7,421
TOTAL	7,535	870	72,607	13,402	...	...	8,471	1,727	307	...	3,117	420	24,480	1,621	8,279	11,174	23,614	3,342	28,874	80,025	17,733	1,697	19,702	31,124	360,121	14,695	345,426

G. I. C. P. O.—No. 339 A. G., P. W. D.—12-2-98—12.—N. C. D.

APPENDIX A.

Abstract account of expenditure on Military Works from Imperial Funds during the year 1896-97.

	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Petroleum borings at Sukkur and Kundra.	Total.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.																				
Military Works.																				
New Works (62C) . .	329,936	2,040	...	32	...	...	264	...	...	332,272	1,555	35,753	4,159	9,532	4,246	1,105	24,788	1,961	6,552	421,923
Repairs (62D) . . .	263,801	4,430	...	20	...	...	...	...	...	268,251	368	20,075	10,877	4,426	2,572	683	25,678	5,075	7,421	345,426
Establishment . . .	253,263	2,368	...	11	...	...	...	...	...	255,642	147	14,934	3,150	2,980	479	378	11,160	1,502	3,054	293,426
Tools and Plant . . .	8,084	34	...	1	...	...	...	...	...	8,119	9	854	203	194	28	24	597	96	196	10,320
Suspense	(a)5,800	—149	...	...	...	...	...	...	...	5,651	...	...	...	...	...	...	...	...	...	5,651
	860,884	8,723	...	64	...	...	264	...	...	869,935	2,079	71,616	18,389	17,132	7,325	2,190	62,223	8,634	17,223	1,076,746
Barrack furniture, including repairs and establishment .	69,015	725	...	...	...	...	21	...	...	69,761	5	5,347	2,103	67	...	...	1,102	...	1,875	80,260
Total .	929,899	9,448	...	64	...	...	285	...	...	939,696	2,084	76,963	20,492	17,199	7,325	2,190	63,325	8,634	19,098	1,157,006
Deduct—Outlay in England . £	*24,003*	*54*	...	...	...	...	...	...	...	*24,057*	...	...	*23*	*22*	...	...	*570*	...	*53*	*24,725*
Exchange . .	*15,862*	*36*	...	...	...	...	...	...	...	*15,898*	...	...	*15*	*14*	...	...	*377*	...	*35*	*16,339*
Net India—Military Works . .	890,034	9,358	...	64	...	...	285	...	...	899,741	2,084	76,963	20,454	17,163	7,325	2,190	62,378	8,634	19,010	1,115,942

APPENDIX B.

Classified Abstract of Expenditure from Imperial Funds on Military Works.

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance Buildings.	Commissariat Buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval Buildings.	Petty Works.	Mobilization Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General, Military Works	41,859	38,773	...	...	67,341	32,817	3,824	12,750	113	581	3,895	485	9,312	198	9,527	4,400	25,113	1,877	25,176	23,077	17,571	8,165	9,919	453	337,229	7,293	329,936
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	264	...	...	...	...	264	...	264
Rajputana	...	...	...	...	171	51	90	62	...	...	52	...	745	...	...	96	47	...	...	382	...	...	344	...	2,040	...	2,040
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	...	...	...	...	...	...	...	32	...	32
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	243	...	...	...	27	...	40	1,213	...	...	32	...	1,555	...	1,555
Upper Burma	6,533	...	...	...	...	...	5,584	...	...	...	...	...	15,270	94	2,068	2,197	934	...	572	2,419	82	...	...	...	35,753	...	35,753
Lower ,,	2,183	...	...	...	...	...	...	...	...	...	...	...	1,162	...	216	35	172	...	5	304	82	...	...	...	4,159	...	4,159
Assam	...	...	...	...	...	...	...	...	...	...	...	...	6,443	...	...	44	72	...	...	2,730	243	...	...	...	9,532	...	9,532
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	761	...	1,995	1	113	...	...	1,376	...	...	...	...	4,246	...	4,246
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	954	151	...	...	...	...	1,105	...	1,105
Punjab	...	...	...	...	...	...	271	...	...	...	485	247	3,621	801	1	41	4,448	707	10,625	791	2,747	...	...	...	24,788	...	24,788
Madras	365	...	73	...	...	35	28	...	41	...	228	75	...	...	...	19	145	...	...	1,022	2	...	...	...	1,973	12	1,961
Bombay	...	...	14	366	268	56	...	111	...	...	...	...	541	...	161	463	33	1,726	...	2,201	632	...	...	...	6,572	20	6,552
TOTAL	50,940	38,773	87	366	67,783	32,959	9,797	12,923	154	581	4,660	747	38,098	1,093	13,968	7,292	31,136	4,310	37,372	35,930	21,359	8,165	10,295	453	429,248	7,323	421,923

APPENDIX C.

Classified Abstract of Expenditure from Imperial Funds on Repairs *to Military Works.*

PROVINCES.	ACCOMMODATION FOR TROOPS.																										
	EUROPEAN.										NATIVE.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Cavalry.	Buildings for Artillery.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Director General of Military Works	...	...	68,689	13,402	...	...	6,628	1,509	241	...	1,766	...	9,623	1,098	7,689	6,443	20,540	3,052	11,240	64,645	13,522	1,697	15,619	30,874	278,277	*14,476*	263,801
Rajputana and Central India	1,93	298	...	...	...	...	36	161	...	...	270	...	1,398	...	...	71	93	...	...	397	...	...	234	176	4,430	...	4,430
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	20	...	20
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	163	...	...	...	11	...	...	60	...	...	60	74	368	...	368
Upper Burma	...	...	3,918	...	...	...	1,523	...	...	...	...	...	5,149	461	100	2,640	311	...	...	4,909	688	...	378	...	20,075	...	20,075
Lower ,,	2,835	...	...	...	...	...	...	...	...	...	...	...	1,363	...	292	1,194	418	...	673	2,860	218	...	1,024	...	10,877	...	10,877
Assam	...	...	...	...	...	...	...	...	...	...	...	...	2,687	...	...	331	47	...	442	662	101	...	156	...	4,436	...	4,426
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	653	...	*—151*	18	20	...	...	648	43	...	1,341	...	2,572	...	2,572
N.-W. P. and Oudh	...	...	...	...	...	...	50	...	...	...	...	...	...	...	...	...	111	...	36	398	90	...	55	...	740	*57*	683
Punjab	...	...	...	...	...	...	220	...	..	...	358	420	2,478	...	118	17	494	246	15,834	2,977	2,517	...	29	...	25,708	*30*	25,678
Madras	1,351	...	...	...	...	...	...	...	...	...	648	...	...	53	22	221	1,180	...	374	361	461	...	536	...	5,207	*132*	5,075
Bombay	2,053	572	...	...	...	...	14	57	66	...	75	...	966	9	209	239	369	44	275	2,108	95	...	270	...	7,421	...	7,421
TOTAL	7,535	870	72,607	13,402	...	...	8,471	1,727	307	...	3,117	420	24,480	1,621	8,279	11,174	23,614	3,342	28,874	80,025	17,733	1,697	19,702	31,124	360,121	14,695	345,426

G. I. C. P. O.—No. 339 A. G., P. W. D.—12-2-98—12.—N. C. D.

H.C.

Apparently this is to be communicated to the Exr?

CL
4/5/98

4-5-98.

To Exr C.S.

H.C.
O

Four (4) spare copies of the Govt. of India, Military Dept, printed letter No 879 M.W. dated 25th March 1898 seems to have been received and — Kindly send down the spare copies to Madras for communication to the Examiner. We have got here only the 3 spare copies of the enclosure.

CL
Have written & Copies of letter
4/5/98

HC
4/5/98