Public Works (1899) Department.

G.O., No. 1195 W

DATED 4 May 1899.

[Despatch Abstract.]

Revenue & Expenditure.

Recdt of the Govt of India, Military Dept, forwarding a note on the accounts of —— recorded under the heads "44-Military Works" and "47 Special Defence Works" in the accounts of the Govt of India for 1897-98 recorded.

B.

[P. W. 2 2,000—29-3-99.]

Indexed. 8/5

[2,000—29-3-99.]

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 (1897) Department.

CURRENT No. 3335

Ex 3611/98

From

The Govt of India.

B/ No: 1195 W 24-5-99.

Recorded.

No. 629 In. W

ACK 29.4.99.

Dated 11.4.99

Received

Registered 24.4.99

Enclosures 1 (4 S.C)

Spare copies 4.

SUBJECT.

Accounts of Revenues & Expenditure recorded under the heads "44 — Military works" & "47 — Special defence works" in the accounts of the Govt of India for 1897-98.

Forwarding Copy of note by the Accountant-General P.W.D, upon the ——.

To The Examiner P.W. Accts

Note for the Actg Despr
No papers need be sent to Actg with this current

[P. W. 20. 2,000—15-39-9.] 0.2.5.48.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

APPENDIX A.

Abstract account of expenditure on Military Works from Imperial Funds during the year 1897-98.

	India, General.					Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Coorg.	Port Blair.	Total.									
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works.														
New Works (62C)	315,257	2,811	111	...	318,179	163	34,110	19,319	5,196	555	37,636	841	14,562	430,561
Repairs (62D)	262,676	4,560	6	...	267,242	398	29,139	5,496	2,664	789	27,761	5,417	7,355	346,261
Establishment	248,966	2,342	27	...	251,335	114	14,320	5,658	1,210	239	14,431	1,205	2,965	291,477
Tools and Plant	5,863	107	2	...	5,972	7	910	369	79	15	368	64	191	7,975
Suspense	18,149	—88	...	...	18,061	...	...	...	...	...	1,114	...	...	19,175
	850,911	9,732	146	...	860,789	682	78,479	30,842	9,149	1,598	81,310	7,527	25,073	1,095,449
Barrack furniture, including repairs and establishment.	62,890	754	...	19	63,663	23	6,387	400	...	...	674	...	1,789	72,936
Total	913,801	10,486	146	19	924,452	705	84,866	31,242	9,149	1,598	81,984	7,527	26,862	1,168,385
Deduct—Outlay in England £	*63,813*	...	...	...	*63,813*	...	*262*	*6*	...	...	*794*	...	*4,758*	*69,633*
Exchange	*35,935*	...	...	...	*35,935*	...	*148*	*3*	...	...	*447*	...	*2,679*	*39,212*
Net India—Military Works	814,053	10,486	146	19	824,704	705	84,456	31,233	9,149	1,598	80,743	7,527	19,425	1,059,540

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.	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.
Director General, Military Works	47,737	21,323	...	...	46,947	12,198	3,824	9,854	...	...	1,268	...	8,848	202	26,553	13,657	5,882	2,996	5,586	68,226	32,388	8,013	9,108	324,610	*9,353*	315,257
Rajputana	...	...	...	...	103	112	28	55	...	...	...	...	851	...	...	1,167	51	...	...	178	...	...	266	2,811	...	2,811
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	...	...	...	...	...	111	...	111
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	40	...	...	93	...	...	...	...	...	30	163	...	163
Burma	11,772	...	76	...	1,377	...	2,251	...	750	...	...	141	7,523	...	703	5,597	331	...	244	3,302	138	...	...	34,205	*95*	34,110
Assam	...	...	...	...	...	...	...	...	...	...	...	...	13,367	...	...	482	156	...	426	4,540	348	...	...	19,319	...	19,319
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	1,365	...	3,242	...	243	...	...	346	...	...	...	5,196	...	5,196
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	391	231	...	...	...	622	*67*	555
Punjab	...	...	...	...	...	...	18	...	...	...	1,374	1,034	3,665	44	...	1	276	286	27,685	1,081	2,172	...	...	37,636	...	37,636
Madras	358	...	40	...	...	114	44	...	...	...	...	...	100	8	40	...	6	...	...	130	1	...	...	841	...	841
Bombay	12	...	19	15	437	...	...	...	...	...	...	...	153	...	—*46*	82	8	...	...	13,280	602	...	...	14,562	...	14,562
TOTAL	59,879	21,323	135	15	48,864	12,424	6,165	9,909	750	...	2,642	1,175	35,872	294	30,492	20,986	7,157	3,282	34,332	91,314	35,649	8,013	9,404	440,076	*9,515*	430,561

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	...	...	59,5 5	14,393	...	...	2,958	3,383	179	...	1,913	25	9,337	945	5,682	7,358	22,664	4,336	21,030	62,427	14,048	1,449	17,175	30,735	279,565	*16,889*	262,676
Rajputana	1,079	799	...	...	...	...	32	61	...	...	193	...	1,121	...	...	224	113	...	...	476	...	...	216	246	4,560	...	4,560
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	...	...	...	...	...	6	...	6
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	222	...	...	...	14	...	...	75	...	...	60	27	398	...	398
Burma	...	...	7,201	...	...	...	1,500	...	201	...	64	105	4,908	...	872	4,294	560	...	...	7,241	1,019	...	1,174	...	29,139	...	29,139
Assam	...	...	...	...	...	...	...	181	...	...	...	12	2,468	...	...	244	352	...	264	1,657	104	...	214	...	5,496	...	5,496
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	655	...	158	153	23	...	...	671	...	...	1,004	...	2,664	...	2,664
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	291	...	...	339	90	...	69	...	789	...	789
Punjab	...	...	...	...	42	...	110	...	...	...	309	486	2,541	...	86	12	402	134	19,659	1,401	2,602	...	16	...	27,800	*39*	27,761
Madras	556	...	802	...	...	...	142	...	...	...	...	...	690	58	5	325	965	...	676	219	319	...	672	...	5,519	*102*	5,417
Bombay	...	...	2,799	366	...	...	...	36	65	...	102	...	497	3	125	162	218	145	287	2,130	102	...	318	...	7,355	...	7,355
TOTAL	1,635	799	70,417	14,759	42	...	4,742	3,664	445	...	2,581	628	22,439	1,006	6,928	12,772	25,608	4,615	41,916	76,636	18,284	1,449	20,918	31,008	363,291	*17,030*	346,261

G. I. C. P. O.—No. 243 A. G., P. W D.—11-3-99—300.—J. T. C.

Accounts.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

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

Extract from the proceedings of the Government of India in the Military Department, No. 629-M-W, under date Simla, the 11th April 1899.

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 "44.—Military Works" and "47.—Special Defence Works" in the accounts of the Government of India for 1897-98.

REVENUE.

1. The revenue credited in the accounts of the Government of India for 1897-98 under the head "Military Works" amounts to Rx. 52,561.

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

Sources of Revenue.	Amount.
	Rx.
Rents of buildings	41,639
Sales of „	999
„ of barrack furniture	955
„ of old materials	3,720
Fines, refunds and miscellaneous	3,761
Other items	2,087
TOTAL ...	52,561

3. *Rents of buildings, Rx. 41,039.*—The receipts from this source compare as follows with the realizations in the four preceding years :—

Years.	Amount.
	Rx.
1893-94	38,029
1894-95	39,793
1895-96	40,149
1896-97	43,890
1897-98	41,039

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

Year.	Budget Estimate. Rx.	Revised Estimate. Rx.	Actuals. Rx.
1897-98 ...	50,000	50,800	52,561

W.A.I. 3335/99

The increase of Rx. 2,561 over the Budget Estimate was due to unexpected realizations by the sale of old materials, and adjustments on account of advances made in previous years.

5. The following tables show 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. Year.	Amount. Rent-free buildings.	Amount. Other buildings.	Amount. Total.	Rents recalled in 1897-98.	Cost of Repairs in 1897-98. Rent-free buildings.	Cost of Repairs in 1897-98. Other buildings.	Net return including repairs to rent-free buildings.	Percentage of net return on capital cost, excluding rent-free buildings.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India ... Director-General, Military Works.	1897-98	53,226	1,167,795	1,221,021	25,037	1,481	12,337	12,700	1·09
India ... Rajputana and Central India.	,,	...	13,377	13,377	430	...	376	54	·40
Central Provinces	,,	...	651	651	15	...	27	—12	—1·84
Burma	,,	...	148,101	148,101	5,892	...	1,787	4,105	2·77
Assam	,,	...	10,911	10,911	458	...	971	—513	—4·70
Punjab	,,	2,139	23,378	25,517	655	...	347	308	1·32
Madras	,,	1,065	4,759	5,324	227	27	131	96	2·26
Bombay	,,	...	104	104	33	...	46	—13	—12·50
TOTAL		56,430	1,368,576	1,425,006	32,747	1,508	16,022	16,725	1·22

The net return on the capital cost of buildings, excluding those allotted rent-free, is 1·22 per cent., as shown in the foregoing table. The low rate of return is due chiefly to rents payable by military officers being fixed according to their rank.

EXPENDITURE.

6. The expenditure recorded in the accounts of the Government of India for 1897-98 under the head "Military Works" amount to Rx. 1,059,540. This expenditure is detailed by departmental heads in the table below, and is compared with similar expenditure during each of the four preceding years :—

	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Rx.	Rx.	Rx.	Rx.	Rx.
New works	485,923	310,342	483,062	421,923	430,561
Repairs	328,931	324,985	348,013	345,426	346,261
Establishment	279,795	275,195	279,809	293,426	291,477
Tools and Plant	10,776	8,491	7,473	10,320	7,975
Suspense	—2,727	12,317	3,771	5,651	19,175
Barrack Furniture	77,910	76,621	83,810	80,260	72,936
	1,180,608	1,007,951	1,205,938	1,157,006	1,168,385
Deduct—					
Expenditure in England	15,565	24,972	30,947	24,725	69,633
Exchange	10,375	20,776	23,513	16,339	39,212
Net outlay in India	1,154,268	962,203	1,151,478	1,115,942	1,059,540

Of the total expenditure in India of Rx. 1,059,540, a sum of Rx. 44,509 was spent on the following special services :—

Departmental Heads.	(a) Occupation of Chitral and communications.	(b) Gilgit Agency.	(c) Samana defences.	(d) Earthquake damages.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.
Original works	12,239	3,191	1,454	5,748	22,632
Repairs	5,260	3,898	478	10,899*	20,535
Establishment	2	...	897	...	899
Tools and Plant	...	...	77	...	77
Suspense	—424	772	18	...	366
TOTAL ...	17,077	7,861	2,924	16,647	44,509

In addition to the expenditure on special services noted in the foregoing table, a sum of Rx. 22,868 was spent by the Punjab Government on works in the Tochi Valley, principally on the Bannu-Datta Khel road. A special grant of Rx. 40,000 was sanctioned for these works, but owing to the distribution of the garrison being uncertain, the expenditure was curtailed and the balance surrendered.

7. A comparison of the Actuals with the Budget and Revised Estimates is made below :—

Year.	Budget Estimate.	Revised Estimate.	Actuals.	Difference more + or less — than Budget Estimate.	Difference more + or less — than Revised Estimate.
	Rx.	Rx.	Rx.	Rx.	Rx.
1897-98 .	1,231,200	1,166,800	1,168,385	—62,815	+1,585

The decrease of Rx. 62,815, as compared with the Budget Estimate, occurred mainly under the Director-General of Military Works, and was chiefly due to the Government of India restricting expenditure up to December 1898.

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

* Includes Rx. 4,700 spent by the Assam Administration in restoring and repairing damages.

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.	Coorg.	Port Blair.	Central Provinces.	Burma.	Assam.	Bengal.	North Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total percentage.
Buildings for European troops ...	Works ...	16	3	...	...	...	19	...	...	...	...	8	2	14
	Repairs...	9	19	...	...	...	10	1	..	...	...	21	12	8
Buildings for Native troops ...	Works ...	1	8	...	...	...	9	43	15	...	7	1	1	3
	Repairs...	1	13	...	...	31	6	8	7	...	4	9	2	2
Rest-houses	Works ...	...	...	...	...	6	...	...	...	...	...	...	...	...
	Repairs...	...	...	...	...	...	...	...	...	...	...	1	...	...
Ordnance Works	Works ...	3	...	...	...	...	1	...	35	...	...	...	...	3
	Repairs...	1	...	...	...	...	1	..	2	...	...	...	...	1
Commissariat	Works ...	1	11	...	...	...	7	2	...	...	...	...	...	1
	Repairs..	1	2	...	...	...	5	1	2	...	...	4	...	1
Staff and Miscellaneous ...	Works ...	1	...	76	...	13	...	...	3	...	...	...	1	1
	Repairs...	2	1	4	...	2	1	1	...	18	1	13	1	2
Stud	Works ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs...	...	...	...	...	...	...	...	...	...	...	...	...	...
Roads to Hill stations, etc. ...	Works ...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs...	2	...	...	...	...	...	1	...	24	34	...	...	3
General Cantonment Works ...	Works ...	7	2	...	..	...	4	15	4	15	1	2	49	8
	Repairs...	7	5	...	...	11	9	5	7	21	2	3	8	7
Fortifications	Works ...	4	...	...	...	...	...	1	...	..	3	...	2	3
	Repairs...	2	...	...	...	...	1	...	...	6	3	4	...	2
Dockyard or Naval ...	Works ...	1	...	...	...	...	...	...	...	...	...	...	...	...
	Repairs...	...	...	...	...	...	...	...	...	...	...	...	...	1
Petty	Works ...	1	3	...	...	4	...	...	...	...	...	...	...	...
	Repairs...	3	2	...	...	...	...	...	...	...	...	...	...	1
Rent of buildings or compensation for quarters	Repairs	2	2	...	...	9	1	1	11	4	...	9	1	2
Establishment		27	22	18	...	16	17	18	13	15	18	16	11	25
Tools and Plant		1	1	2	...	1	1	1	1	1	1	1	1	1
Suspense		2	—1	...	...	...	...	...	...	...	1	...	...	1
Barrack Department		7	7	...	100	3	8	1	...	...	1	...	7	6
		103	100	100	100	100	100	100	100	104	100	101	100	102
Deduct—Contributions ...		3	...	...	...	...	...	...	...	4	...	1	...	2
TOTAL ...		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.
30 " " " Repairs.
25 " " " Establishment.
1 " " " Tools and Plant.
1 " " " Suspense.
6 " " " Barrack Furniture.

100 TOTAL.

11. About 78 per cent. of the outlay on Military Works was incurred by the Military Works Department, 7 per cent. each by Burma and the Punjab, 3 per cent. by Assam, 2 per cent. by Bombay, and 1 per cent. each by Bengal, Madras, and Rajputana.

12. Of the outlay on new works, amounting to Rx. 440,076, accommodation for troops absorbed 45 per cent. (European 36 per cent., and Native 9 per cent.), General Cantonment works 20 per cent., Roads to Hill Stations, and Lines of Military Communications, and Fortifications, each 8 per cent. Ordnance works 7 per cent., and Commissariat works 5 per cent.

13. Of the 36 per cent. shown above as absorbed by new works for the accommodation for European troops, 26 per cent. was for accommodation in the plains, and 10 per cent. for accommodation in the hills; and of the 20 per cent. shown as absorbed by General Cantonment works, 6 per cent. was for the Bangalore water-supply. 3 per cent. for Improvements to the Kirkee water-supply, 2 per cent. for the Sabathu water-supply, and 1 per cent. for the Jumrood water-supply.

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.
1893-94	34·33
1894-95	43·32
1895-96	33·67
1896-97	38·23
1897-98	37·52

The percentage is slightly lower than that for 1896-97; the improvement being principally due to a number of Military Works officers and subordinates being temporarily employed on Military duty in connection with the North-West Frontier operations.

15. The outlay during 1897-98 from contributions amounted to Rx. 26,545, of which Rx. 9,515 was incurred on works, and Rx. 17,030 on repairs. There were no contribution works of any importance carried out during the year.

16. The principal works in progress in the Military Works Department and in other Provinces carrying out Military works, were—

MILITARY WORKS DEPARTMENT.

ACCOMMODATION FOR TROOPS.

EUROPEAN TROOPS.

New buildings, including subsidiary, etc., accommodation for European troops—

In the plains—

Allahabad.—New barracks for head-quarters wing of British Infantry at Dinapur.

" Re-construction of Barrack and Hospital buildings for British Infantry, Benares.

Rawal Pindi —Hut accommodation at West Ridge.

Bombay.—New Station Hospital, Colaba.

Aden —New Station Hospital.

Madras.—Detention Hospital, Fort St. George.

In the hills—

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

Peshawar.—Complete requirements of the station, Cherat.

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.

Secunderabad.—Extension of Station Hospital.

Ferozepore.—Re-roofing barrack buildings.

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.

Quetta.—Restoration and improvement of Barracks including re-roofing.

Ordnance buildings—

Bombay.—Quarters for married Non-Commissioned Officers in the Arsenal Colaba.

Barrackpur.—Remodelling store godowns, Small Arms Ammunition Factory at Dum-Dum.

General Cantonment Works—

Murree.—Water-supply to depôt and adjacent hutted camp.

Bangalore.—Water-supply to cantonment.

Meerut.— Ditto ditto

Umballa.— Ditto ditto , Sabathu.

Peshawar.— Ditto ditto , Kutcha Garhi, Jamrood.

BURMA—

Re-constructing No. 2 half-company barracks, Royal Artillery lines, with subsidiary buildings, Rangoon.

Constructing an institute for British Infantry, Shwebo.

PUNJAB—

Improving Kagan Valley road, Hazara.

Constructing Bannu-Miranshah road, Dera Ismail Khan.

ASSAM—

Accommodation for Native Infantry, Manipur.

SPECIAL DEFENCES.

17. The outlay on "Special Defence Works" amounted, during the year under review, to Rx. 23,708, and up to the end of the year to Rx. 4,728,381

(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. Rx.	To end of year. Rx.
Frontier Defences	...	... 1,109,666
Coast Defences	...	... 1,269,964
Armaments	68,630	... 2,029,656
Establishment	...	... 429,773
Tools and Plant	...	... 36,434
Suspense	—43,426	... 43,313
Profit and loss	...	... 106
Recovery from English Government of moiety of expenditure on Aden Defences	...	... —90,805
TOTAL ...	25,204	4,828,107
Deduct—		
Payments by Secretary of State brought to account in India	*18,695*	*1,510,509*
Exchange thereon	*10,529*	*742,134*
Net outlay in India	—4,020	2,575,464
Add—Expenditure in England—		
On moiety, Aden Defences	3,515	137,274
„ Armaments and stores pertaining thereto	11,493	1,197,522
„ other stores, etc., for India ...	2,731	108,205
Exchange on expenditure in England ...	9,989	709,916
Total expenditure on Special Defence Works	23,708	4,728,381
Forecast estimate sanctioned by the Secretary of State		5,030,000
Balance available for expenditure after 1897-98.		301,619

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

	Budget Estimate. Rx.	Revised Estimate. Rx.	Actuals. Rx.
1897-98	19,400	35,400	23,708

The actual outlay exceeded the Budget Estimate by Rx. 4,308, due to the Secretary of State having paid some arrear claims, and to the Indian charges for freight not having been foreseen. In comparison with the Revised Estimate, the short outlay of Rx. 11,692 was caused, partly by the transfer of expenditure

to "Military Works," by credit to expenditure in England under the head of "Special Defence Works," and partly to an overestimate of expenditure in ordnance factories in connection with the equipment of the North-West Frontier Defences.

19. The suspense balances, and the objectionable outlay outstanding at the close of 1897-98 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, Military Works, for information.

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

(True extract.)

James Dallas Major R.E.

Secretary to the Government of India.

G. C. Press, Simla.—No. 4838 M. D.—15-4-99.—270.