

*Proceedings of the Madras Government, Public Works Department,
27th October 1875.*

No. 349. Read the following Circular from the Government of India, Public Works Department (Account—State Railways), dated Simla, 29th September 1875,
No. 20 R. :—

Form of State Railway Revenue Budget Estimates.

Read— Public Works Department Circular, No. 19 R., dated 29th September 1875.

Read again— Public Works Department Resolution, Nos. 437—42 A.—R., dated 17th July 1871.

RESOLUTION.—In continuation of Public Works Department Circular, No. 19 R., dated 29th September 1875, the Governor-General in Council is pleased to rule that the accompanying forms shall be adopted for the future in preparing the Revenue Budget Estimates of State Railways. These estimates should be prepared and sent forward so as to reach the Government of India by the first of January in each year at latest, and in the case of State Railways under the Director by the 15th of January. The Director of State Railways should take the necessary steps to ensure that the local estimates are submitted to him sufficiently early to allow of his being able to send them forward so as to reach the Government of India by the date named.

2. No separate schedule of establishment has been attached to the Revenue Budget Forms, as that attached to the Capital Budget Forms deals with the Revenue Establishment. In the event, however, of there being no Capital transactions anticipated on a State Railway, the establishment schedule should be attached to the Revenue Budget Estimate.

3. Care must be taken that the necessary sanction has been obtained to all establishment required for each line prior to the submission of the Budget, and when extensions of open line during the year are likely to require the employment of additional establishment, the necessary provision should be made for the same separately from the sanctioned establishment, and the circumstances of the case should be fully explained in a note to accompany the Budget.

ORDER.—Ordered that a copy of this Circular Resolution, be forwarded to authorities noted in the margin for information and guidance.

The Governments of Madras and Bombay in the Public Works Department, Railway Branch.
The Governments of Bengal, North-Western Provinces and Punjab, Public Works Department.
The Chief Commissioners of Central Provinces, British Burmah, and Mysore and Coorg.
The Resident at Hyderabad.
The Director of State Railways.
The Accountant-General, Public Works Department.

2. Ordered also that a copy be forwarded to the Financial Department for information.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

No. 350. ORDER THEREON, 27th October 1875, No. 2,990.

RAILWAY, No. 35.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts in

continuation of G.O., No. 2,989, dated 27th October 1875.
(True Extract.)

Major-General, R.E.,
Secretary to Government.

To the Consulting Engineer for Railways.
" Examiner of Railway Accounts.
Exd. E. C. Shunker.
Spare Copies

Enclosure to P. W. D. Circular No. 20 R of 1875.

Budget Estimate of Revenue and Expenditure of the State Railway for the year 1875-76.

HEADS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget- Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—RECEIPTS—				
EARNINGS OF THE LINE—				
Coaching Traffic ...	6,033	40,000	50,735	80,000
Goods Traffic ...	1,727	35,000	72,995	1,00,000
Electric Telegraph earnings ...	227	1,000	481	1,000
Steam boat earnings ...	...	4,000	5,789	5,000
Sundries ...	...	...	...	...
TOTAL EARNINGS ...	7,987	80,000	1,30,000	1,86,000
<i>Deduct—Increase in balance of Suspense Accounts, as per Appendix A ...</i>	<i>82</i>	<i>...</i>	<i>...</i>	<i>...</i>
TOTAL RECEIPTS ...	7,905	80,000	1,30,000	1,86,000
II.—EXPENDITURE—				
Maintenance of way, works and stations (Abstract A)	794	17,000	19,184	24,000
Locomotive expenses ... (" B)	3,540	20,000	27,029	39,000
Carriage and Wagon expenses ... (" C)	123	2,000	6,020	5,000
Traffic expenses ... (" D)	2,285	16,000	17,446	24,000
General charges ... (" E)	564	5,000	12,321	28,000
Steam boat service ... (" F)	...	...	...	...
Special and miscellane- ous expenditure ... (" G)	...	...	...	...
TOTAL OUTLAY ...	7,306	60,000	82,000	1,20,000
<i>Add—Increase in balance of Suspense Accounts, as per Appendix B ...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
TOTAL EXPENDITURE ...	7,306	60,000	82,000	1,20,000
<i>Deduct—Amount at credit of "Demands payable" ...</i>	<i>2,338</i>	<i>...</i>	<i>...</i>	<i>...</i>
TOTAL EXPENDITURE ...	4,968	60,000	82,000	1,20,000
III.—NET CASH RECEIPTS ...	2,937	20,000	48,000	66,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1874 ...	37
Expected to be open during 1874-75 ...	20
Total on 1st April 1875 ...	57
Expected to be open during 1875-76 ...	...
Total likely to be open at end of 1875-76 ...	57
Average number of miles expected to be open during the whole of 1875-76 ...	57
Train miles expected to be run during 1875-76 ...	150,000

(2)

ABSTRACT A.

Maintenance of Way, Works, and Stations.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, office expenses, and general superintendence ...	...	4,600	5,161	7,426
II.—Maintenance and renewal of permanent- way, wages and materials ...	794	10,600	12,165	14,944
III.—Repairs of bridges, &c., wages and materials ...	...	242	231	...
IV.—Repairs of stations and buildings, wages and materials ...	...	420	420	711
V.—Maintenance by contract, inclusive of exclusive of materials ...	...	...	...	...
VI.—Unclassified expenditure ...	...	1,078	1,267	889
TOTAL ...	794	17,940	19,154	24,000

(3)

ABSTRACT B.

Locomotive Expenses.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence ...	300	1,882	2,542	4,148
II.—Running expenses (wages connected with the working of locomotive engines) ...	1,618	5,673	7,919	14,469
III.—Fuel (a) ...	13	7,176	9,520	11,328
IV.—Water (including wages and stores) ...	175	1,140	1,578	1,751
V.—Oil, tallow and other stores (expended on engines in work) ...	1,434	1,300	1,755	2,464
VI.—Maintenance and renewals of loco- motive engines and machinery ...	...	2,522	3,408	4,840
VII.—Payments to other lines (b) ...	...	...	...	...
VIII.—Unclassified expenditure ...	...	307	307	...
TOTAL ...	3,540	20,000	27,029	39,000

(a) Not to include carriage over line.
(b) e. g., Hire of locomotives.

(4)

ABSTRACT C.

Carriage and Wagon Expenses.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence ...	...	...	...	798
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles ...	...	574	1,725	859
Goods vehicles ...	...	1,031	3,103	1,596
III.—Cleaning carriages and wagons, and oiling ...	123	395	1,192	1,717
IV.—Unclassified expenditure ...	...	...	...	...
TOTAL ...	123	2,000	6,020	5,000

(5)

ABSTRACT D.

Traffic Expenses.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c. ...	1,937	8,511	9,226	10,878
(a.) General Superintendence ...	...	...	...	...
(b.) Station staff ...	...	...	...	...
(c.) Train staff ...	...	...	...	...
II.—Fuel, lighting, water, and general stores ...	...	1,315	1,432	2,092
III.—Clothing ...	...	...	...	228
IV.—Printing, stationery, and tickets ...	335	1,096	1,194	647
V.—Charges for delivery and collection of goods, &c. ...	...	1,260	1,374	2,434
VI.—Miscellaneous expenses ...	13	100	100	98
VII.—Payments to other lines* ...	...	3,718	4,120	6,846
VIII.—Unclassified expenditure ...	...	...	...	777
TOTAL ...	2,285	16,000	17,446	24,000

* e. g., Hire of vehicles.
 Mileage of foreign stock.
 Expenses at joint stations.

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ABSTRACT E.

General Charges.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries of management ...	65	3,480	8,577	19,441
(a.) Manager's Office ...				
(b.) Audit „ ...				
(c.) Account „ ...				
(d.) Paymaster's „ ...				
(e.) Store Department ...				
(f.) Medical „ ...				
(g.) Miscellaneous* ...				
II.—Police ...		384	947	1,834
III.—Advertising ...	58	38	92	367
IV.—Electric Telegraph ...			2,705	6,358
V.—Clearing account with other lines ...				
VI.—Unclassified expenditure ...	441	1,098		
TOTAL ...		564	5,000	12,821
				28,000

* Such as "rents of buildings and lands."

"Contingencies, including furniture and fittings."

"Stationery."

"Medicines"

(7)

ABSTRACT F.

Steam Boat Service.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels ...				
II.—Repairs ...				
III.—Fuel ...				
IV.—Miscellaneous stores ...				
V.—Steam traffic agencies ...				
VI.—Unclassified expenditure ...				
TOTAL ...				

ABSTRACT G.
Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals in 1873-74.	Sanctioned Estimate, 1874-75.	Regular Estimate, 1874-75.	Budget Estimate, 1875-76.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges ...	...	...	...	...
II.—Compensation ...	...	...	...	...
III.—Rates and taxes ...	...	...	...	...
TOTAL ...	...	...	...	...

APPENDIX A.

Detail of unadjusted accounts under the head Earnings.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1873-74—		82	82	...
Stations ...	...	...	...	...
Foreign Railways ...	...	...	...	...
TOTAL ...	...	82	82	...
Sanctioned Estimate, 1874-75—		...	...	...
Stations ...	...	...	...	...
Foreign Railways ...	...	...	...	...
TOTAL ...	...	...	...	...
Regular Estimate, 1874-75—		...	...	...
Stations ...	...	...	...	...
Foreign Railways ...	...	...	...	...
TOTAL ...	...	...	...	...
Budget Estimate, 1875-76—		...	...	...
Stations ...	...	...	...	...
Foreign Railways ...	...	...	...	...
TOTAL ...	...	...	...	...

APPENDIX B.

Detail of Suspense Accounts under the head Expenditure.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
Actuals in 1873-74—	Rs.	Rs.	Rs.	Rs.
Stores	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
TOTAL	...	...	...	...
Sanctioned Estimates, 1874-75—				
Stores as per detailed statement accompanying	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
TOTAL	...	...	...	...
Regular Estimates, 1874-75—				
Stores	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
TOTAL	...	...	...	...
Budget-Estimate, 1875-76—				
Stores as per detailed statement accompanying	...	...	...	...
Suspense other than deposits and fines	...	...	...	...
TOTAL	...	...	...	...

NOTE.—In practice the various Suspense Accounts will be detailed.

Detailed Statement of expenditure on Stores for the year 1875-76.

DETAIL.	ACTUAL PURCHASES DURING 1873-74.		SANCTIONED PURCHASES DURING 1874-75.		ESTIMATED PURCHASES DURING 1875-76.		REMARKS.
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	
IN INDIA.							
Sleepers	...	...	...	...	...	...	
Coal	...	...	...	...	...	...	
Oil	...	...	...	...	...	...	
&c.	...	...	...	...	...	...	
&c.	...	...	...	...	...	...	
(Petty items to be lumped together)	...	...	...	...	...	...	
Total	...	...	...	...	...	...	
IN ENGLAND.							
(Petty items to be lumped together)	...	...	...	...	...	...	
Total	...	...	...	...	...	...	
GRAND TOTAL	...	...	...	...	...	...	

MEMORANDUM.

Rs.

Actual balance of stores in hand on 1st April 1874 ...

Estimated purchases during 1874-75 as above

Total

Estimated issues during 1874-75 ...

Estimated balance on 1st April 1875

Estimated purchases during 1875-76

Total

Estimated issues during 1875-76 ...

Estimated balance on 1st April 1876

P. W. 1875
GOVERNMENT OF INDIA

Do: 6708
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
State Railways.

To
THE GOVERNMENTS OF MADRAS AND BOMBAY, IN
THE PUBLIC WORKS DEPARTMENT, RAILWAY
BRANCH.
THE GOVERNMENTS OF BENGAL, NORTH-WESTERN
PROVINCES AND PUNJAB, IN THE PUBLIC WORKS
DEPARTMENT.
THE CHIEF COMMISSIONERS OF THE CENTRAL PRO-
VINCES, BRITISH BURMAH, AND MYSORE AND
COORG.
THE RESIDENT AT HYDERABAD.
THE DIRECTOR OF STATE RAILWAYS.
THE ACCOUNTANT GENERAL, PUBLIC WORKS DE-
PARTMENT.
THE FINANCIAL DEPARTMENT.

CIRCULAR No. 20 RAILWAY.

Dated SIMLA, September 29, 1875.

Received *Oct. 20/75*

S.I.

Form of State Railway Revenue Budget Estimates.

Beth Order

*Ch. Secy
P.W. Dept.*

note / statement

of Railway Accounts in continuation of G.O. No 293 dated 27 Oct/75

Recd - 6-11-75

No 349/50

Mr. 6708/75

GP 27 Oct/75 in B. No 341

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

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