Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 1738 R

DATED 7th November

[Despatch Abstract.]

Annual Schedule of demands.— Circular from the Govt of India, regarding the revised procedure with respect to— on Capital account and new form of Capital budget Estimate—, Communicated to the Consulting Engineers for Railways.

Indexed.

[P. W. By. 760—25-9-99.]

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1003	R (Mily)	20-10-85				
✓	678	R	20-8-88				
	1113	R (Mily)	31-7-90				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	262	R	7-2-93				

Order No. 1003 R dy 20th Oct 1885.

Communicated to the Consulting Engineer for Railways for information and guidance.

(True Extract)
(Sd) C. J. S.
R

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT RAILWAY.

To

No. 233 A.R.
Dated Simla, September 30, 1885.
Received

No 1003. R dy 20.10.85

ANNUAL SCHEDULES OF DEMANDS ON CAPITAL ACCOUNT FOR STATE RAILWAYS.
Form in which—to be prepared, and date of submission.

2. The Cons: Engr: for Rys:

G. C. B. Press, Simla.—No. 90 P. W. D., A. B.—2-10-85.—300.

With order.

Enclosure to Public Works Department Resolution No. 233A.R. of 1885.

STATE RAILWAY.

Schedule of Demands on Capital Account for the year 1885-86.

Order of importance.	Head of Account.	Detail.	ESTIMATED EXPENDITURE.				Remarks.
			Cash.	Stores.		Total.	
				In stock or to be purchased during current year.	To be purchased.		
1	2	3	4	5	6	7	
			Rs.	Rs.	Rs.	Rs.	
1	III (1)	Additional earthwork between 20th and 50th mile ...	20,000	...	...	20,000	
2	III (2)i	Sukkur bridge—English value of girders	...	...	5,00,000	5,00,000	
		Ditto Indian, Landing and Erection charges ...	1,00,000	...	...	1,00,000	
3	III (2)ii	Minor bridges and culverts in Northern Division ...	50,000	20,000	5,000	75,000	
4	III (3)	Tunnel at Pirchowki	10,000	...	...	10,000	
5	III (4)	Level crossings, gate lodges, and platelayers' huts in Northern Division	15,000	2,000	1,000	18,000	
6	III (5)	Fencing—Northern Division	1,00,000	50,000	1,00,000*	2,50,000	* Material to be obtained from England.
7	IV (1)	Collecting and spreading ballast—Northern Division ...	1,00,000	...	...	1,00,000	
8	IV (2)	Permanent-way—Northern Division, including laying, &c.	1,00,000	5,00,000	5,00,000*	11,00,000	Ditto Ditto.

Schedule of Demands on Capital Account for the year 1885-86—continued.

Order of importance.	Head of account.	Detail.	ESTIMATED EXPENDITURE.				Remarks.
			Cash.	Stores.		Total.	
				In stock or to be purchased during current year.	To be purchased.		
1	2	3	4	5	6	7	
			Rs.	Rs.	Rs.	Rs.	
9	V (1)	Permanent station building at Bellput	5,000	...	...	5,000	
10	V (1)	Passenger platform at Bellput	5,000	...	...	5,000	
11	V (2)	Workshops, &c., at Sukkur	2,00,000	10,000	25,000	2,35,000	
12	V (3)	Station Masters' quarters at Bellput	5,000	1,000	...	6,000	
13	V (4)	Engine shed at Sibi	25,000	5,000	1,000	31,000	
14	VI (1)	Engineering plant—Mhow Division, including carriage	500	2,000	5,000	7,500	
15	VII	Two Steamers and Flats—English cost	...	...	3,00,000	3,00,000	
	...	Indian, Landing and Erection charges	50,000	...	...	50,000	
16	VIII (1)	Ten additional Locomotive Engines and Tenders—English cost, including $\frac{1}{3}$ths sea freight payable in England.	...	...	2,00,000	2,00,000	
		Indian, Landing and Erection charges	10,000	...	...	10,000	
17	VIII (2)	Two extra composite carriages required—English cost	...	...	5,000	5,000	
		Indian, Landing and Erection charges	5,000	...	...	5,000	
		Total ...	8,00,500	5,90,000	16,42,000	30,32,500	
	IX	Establishment	2,000	...	...	2,000	
		Total ...	8,02,500	5,90,000	16,42,000	30,34,500	
		Suspense Accounts.					
		Stores in stock to be issued to works as above ...	...	—5,90,000	...	—5,90,000	
		Girders for Indus bridge required for erection in 1886-87	...	...	2,00,000	2,00,000	To be supplied before close of 1885-86, to admit of erection before monsoon of the following year.
		Estimated (increase *or) decrease in Reserve Stores, including stores for Revenue purposes, surplus stores, &c. ...	...	—2,00,000	...	—2,00,000	
		Grand Total ...	8,02,500	—2,00,000	18,42,000	24,44,500	

* If an increase is anticipated, the cause of such increase should be fully explained.

No. 233A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT RAILWAY.

Simla, September 30, 1885.

Annual Schedules of Demands on Capital Account for State Railways.

Read again—

Public Works Department Railway Circular No. 30 of the 16th December 1880.

RESOLUTION.—In the Circular cited above, the submission during the month of June of every year of an estimate of the Capital outlay which it is proposed to incur on open lines of State Railway during the next financial year was prescribed.

2. In order to allow as much time as possible for the preparation of the estimates in question, the Government of India has decided to change the date of submission to the 15th of August of each year. This is the latest date to which the submission can be postponed, and it is hoped that every effort will be made to submit the estimates in question as complete as possible, so as to reach the Government of India on that date without fail.

3. The estimates should be prepared in the accompanying form, as best adapted to admit of scrutiny by the Government of India.

4. The Government of India also desires that in future a report should be made, at the same time, of the amounts which can be utilized with advantage on lines under construction, or to be commenced, during the following year. The proposed outlay in India and in *England* should be reported separately, and a brief statement of the work proposed to be carried out and the progress during the year should accompany.

5. These orders are applicable to the East Indian Railway, and will also apply to any other Guaranteed Railway which may come under State management hereafter.

ORDER.—Ordered, that a copy be forwarded to the Local Governments, Administrations, and Officers noted in the margin, for information and guidnce.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, Assam.
The Resident at Hyderabad.
The Agent to the Governor General for Central India.
The Director General of Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow.

W. S. TREVOR, Colonel, R.E.,
Secretary to the Government of India.

Document accompanying.
One form.

All communications should be addressed to the Secretary.

No. 529 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway

To The Secretary to the
Government of Madras,
Public works Department.

Simla. the 4th August, 1888.

Sir,

I am directed to invite attention to the orders, contained in Public works Department Resolution no. 233 A.R. of 20th September 1885, prescribing the 1st August of each year as the date for the submission to the Government of India of the annual Schedules of demands on Capital account for State Railways -

2. The delay in the submission of these estimates, for 1888-89, was in many instances great, and I am to express a hope that every effort will be made to submit the Schedules of Demands, for 1889-90, as soon after the prescribed date as possible. The estimates must reach the Government of India by the 15th September at latest. —

3. The Government of India desires

to

P.W.C. No 8075

to receive in each case an expression of opinion by the Local Government or administration on the demands submitted by the Railway Officers.

(2)

I have the honour to be,
Sir,
Your most obedient Servant.

E.W. Becher 9/16-8-88

Offg Under Secy to Govt of India

No. 678 R 20 Aug 88.

Communicated to the Consulting Engineer for Railways with reference to Proc. No. 1003 R dy 20. Oct. 85.

B. No 1003 R dy 20. 10. 85.

2. Attention is directed to para 2 of the letter read above.

C.I.S.
18.8.88
R.

To the Consulting Engineer for Rys:

No. 344 A.R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Simla, the 1st July 1890.

Revised Classification of the Construction Expenditure of State Railways.

RESOLUTION.—In supersession of the existing classification of capital expenditure of State Railways, the Government of India has sanctioned the revised classification laid down in the accompanying draft Standing Order, which is under consideration and will be issued in due course. The revised classification should be adopted from the date of the receipt of this order and should be followed in all accounts and returns prepared after this date.

2. In addition to the final heads now prescribed, the head "Loss by Exchange" should be retained in the accounts of those railways in which it now appears for the purpose of exhibiting the charges for exchange to the end of 1884-85, as no distribution of these amounts can possibly be made.

3. The Government of India recognises the difficulty that may be experienced in re-distributing the past charges under the head "Plant" in accordance with the revised classification, and has consequently decided that no re-allocation of the outlay to end of 1888-89 under this head need be made. In the case of all charges subsequent to that period the allocation prescribed by the new classification must be followed.

4. The re-allocation of expenditure to fall in future under "general charges" may be made approximately and at leisure. It is not essential that the charges to end of 1889-90 should be all correctly brought under the new classification before the accounts of that year are closed. What is conveniently possible should be done; but the accounts should not be delayed.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners of the Central Provinces, Burma and Assam.
The Resident at Hyderabad.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, and Central Division.
The Comptroller General.

ORDER—Ordered, that a copy of this Resolution be forwarded to the Local Governments, Administrations and Officers noted in the margin, for information and guidance.

R. C. B. PEMBERTON, Col., R.E.,
Secy. to the Govt. of India.

Documents accompanying.
Draft Standing Order.

G. C. Press, Simla.—No. 205 P. W. D., A.G.—5-7-90.—1,300.

B. No 1113 R 831.7.90
Acknowledge
Communicated
to the Consulting Engr
for Railways for
information & guidance
1397 Jy.

The Consg. Engr for Rlys.
" Secy. to Govt Rly Accts
" " P. W. Accts

(Accompaniment to Government of India, P. W. D., Circular No. 12 R. of 1890.)

PRELIMINARY ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital Expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

_____ RAILWAY

FOR

1888-89 AND 1889-90.

MEMORANDUM.

THE GRANT FOR EXPENDITURE ON THE _____ STATE RAILWAY FOR 1889-90, IS Rs. 32,00,000, APPROPRIATED AS FOLLOWS:—

	Rs.
NET EXPENDITURE IN INDIA—*vide* GENERAL ABSTRACT	14,41,000
EXPENDITURE IN ENGLAND—*vide* SCHEDULE C.	17,59,000
TOTAL GRANT ...	32,00,000

THE BUDGET ESTIMATE CONTEMPLATES A TOTAL EXPENDITURE OF Rs. 60,85,000 AS UNDER:—

CASH OUTLAY ON WORKS AND SERVICES—*vide* GENERAL ABSTRACT ...		9,90,000
" " " STORES—*vide* SCHEDULE A		23,34,000
APPROPRIATION TO LINE OF EXPENDITURE IN ENGLAND—*vide* GENERAL ABSTRACT		18,70,000
EXCHANGE AND INSURANCE CHARGES ON EXPENDITURE IN ENGLAND—*vide* SCHEDULE A		8,91,000
		60,85,000

AND IS PROVIDED FOR AS FOLLOWS:—

	Rs.	
APPROPRIATION TO LINE OF EXPENDITURE IN ENGLAND ...	18,70,000	
CREDITS TO BE REALIZED FROM REVENUE FOR STORES TO BE ISSUED—FROM APPENDIX A. (5)	22,00,000	
CREDITS TO BE REALIZED FROM REVENUE FOR WORKSHOP OUTTURN—FROM APPENDIX A. (4)	5,50,000	
CREDITS TO BE REALIZED FROM OTHER DEPARTMENTS FOR STORES TO BE TRANSFERRED—FROM APPENDIX A. (5) ...	22,000	
CREDITS TO BE REALIZED FROM SALES—FROM APPENDIX A. (6)	2,000	
		46,44,000
BALANCE—BEING INDIAN GRANT REQUIRED AS ABOVE		14,41,000

CAPITAL REVISED AND BUDGET ESTIMATES.

OF THE ——————————RAILWAY FOR 1888-89 AND 1889-90.

General Abstract.

Main heads of expenditure.	1	2	3			4			5	6	7
			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.			Total probable outlay to end of 1889-90, (columns 1, 3 and 4.)	Required for lines under Construction only.	
	Actuals to end of 1887-88.	Budget grant, 1888-89.	Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses	2,87,000	2,000	2,500	...	2,500	3,000	1,500	4,500	2,94,000	1,76,000	4,00,000
II.—Land	2,99,000	15,000	12,000	...	12,000	5,725	...	5,725	3,16,725	1,83,275	5,00,000
III.—Formation	33,05,000	55,000	6,50,000	...	6,50,000	29,574	..	29,574	39,84,574	11,25,426	51,10,000
IV—Bridge work	46,21,000	1,50,000	2,50,000	3,20,000	5,70,000	2,23,396	6,55,100	8,78,496	60,69,496	29,30,504	90,00,000
V.—Fencing	14,59,000	1,20,000	33,000	72,000	1,05,000	31,586	76,220	1,07,806	16,71,806	5,78,194	22,50,000
VI.—Ballast and permanent-way.	77,64,000	3,00,000	4,20,000	6,50,000	10,70,000	3,35,948	9,91,300	13,26,348	1,01,60,348	38,39,652	1,40,00,000
VII.—Stations and Buildings...	31,97,000	1,20,000	63,000	59,000	1,02,000	69,570	52,256	1,21,826	34,20,826	10,79,174	45,00,000
Total Construction Accounts ...	2,09,32,000	7,62,000	14,30,500	10,81,000	25,11,500	6,97,899	17,76,376	24,74,275	2,59,17,775	99,12,225	3,58,30,000
VIII.—Plant	6,66,000	60,000	8,000	44,000	52,000	10,000	1,03,220	1,13,220	8,31,220	3,68,780	12,00,000
IX.—Ferries, &c.	...	70,000	45,000	90,000	1,35,000	1,75,025	1,00,000	2,75,025	4,10,025	1,89,975	6,00,000
X.—Rolling stock	40,21,000	1,50,000	2,95,000	7,85,000	10,80,000	1,12,166	3,08,483	4,20,649	55,21,649	19,78,351	75,00,000
XI.—General charges as per schedule B.	20,32,000	2,40,000	1,73,000	...	1,73,000	3,500	...	3,500	22,08,500	9,26,500	31,35,000
Total expenditure on Final Heads ...	2,76,51,000	12,82,000	19,51,500	20,00,000	39,51,500	9,98,590	22,88,079	32,86,669	3,48,89,169	1,33,75,831	4,82,65,000
Miscellaneous Advances	5,000	1,000	2,000	...	2,000	—1,000	...	—1,000	6,000	—6,000	...
Total ...	2,76,56,000	12,83,000	19,53,500	20,00,000	39,53,500	9,97,590	22,88,079	32,85,669	3,48,95,169	1,33,69,831	...
Deduct—Receipts on Capital Account ...	5,000	3,000	6,500	...	6,500	7,590	...	7,590	19,090	...	...
Grand Total, Works and Services ...	2,76,51,000	12,80,000	19,47,000	20,00,000	39,47,000	9,90,000	22,88,079	32,78,079	3,48,76,079	...	...
Stores Accounts.											
As per schedule A	32,19,000	15,00,000	26,03,000	—22,33,000	3,70,000	23,34,000	—23,01,079	32,921	36,21,921	...	...
	3,08,70,000	27,80,000	45,50,000	—2,33,000	43,17,000	33,24,000	—13,000	33,11,000	3,84,98,000	...	...
Deduct—Debits to the Indian Books by credits to "expenditure in England" for value of English Stores and other items charged off in England	1,09,00,000	10,00,000	...	25,13,000	25,13,000	...	18,70,000	18,70,000	1,52,83,000	...	...
Net Indian expenditure	1,99,70,000	17,80,000	45,50,000	—27,46,000	18,04,000	33,24,000	—18,83,000	14,41,000	2,32,15,000	...	...

Manager,

Dated ..... 189 .

.....*Railway.*

SCHEDULE A.

Abstract Estimate for STORES for the years 1888-89 and 1889-90.

Suspense heads.	Actual balance at end of 1887-88.	Revised Estimate, 1888-89.					Probable balance at end of 1888-89.	Budget Estimate, 1889-90.					Probable balance at end of 1889-90.
		Debits.			Credits.	Net debit or credit.		Debits.			Credits.	Net debit or credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases as per Appendix A (1) ...	—1,00,000	16,40,000	...	16,40,000	16,40,000	...	—1,00,000	16,20,000	...	16,20,000	15,20,000	1,00,000	...
London stores ,, ,, A (2) ...	5,00,000	1,43,000	34,02,000	35,45,000	33,00,000	2,45,000	7,45,000	1,53,000	(a) 27,61,000	29,14,000	27,19,000	1,95,000	9,40,000
Manufactures ,, ,, A (3) ...	2,54,000	2,20,000	80,000	3,00,000	2,00,000	1,00,000	3,54,000	36,000	14,000	50,000	1,65,000	—1,15,000	2,39,000
Workshop manufactures ,, A (4) ...	50,000	6,00,000	2,00,000	8,00,000	8,00,000	...	50,000	5,25,000	1,75,000	7,00,000	6,75,000	25,000	75,000
Stores in depots ,, A (5) ...	25,00,000	...	54,40,000	54,40,000	54,05,000	35,000	25,35,000	...	45,29,000	45,29,000	47,00,079	—1,71,079	23,63,921
Sales ,, A (6) ...	15,000	...	1,50,000	1,50,000	1,60,000	10,000	5,000	...	1,000	1,000	2,000	—1,000	4,000
Total ...	32,19,000	26,03,000	92,72,000	1,18,75,000	1,15,05,000	3,70,000	35,89,000	23,34,000	74,80,000	98,14,000	97,81,079	32,921	36,21,921

NOTE.—*The appendices mentioned here should not be printed with the budget estimate; they are meant for local use only.*

(a) English cost at 2 shillings Rs. 18,70,000
Exchange and insurance Rs. 8,91,000
Rs. 27,61,000

Manager,

Dated 189 .

Railway.

NOTE.—The sum total available for *cash* outlay during 1889-90 on the various suspense heads is Rs. 23 34,000 as shewn above. It must be distinctly understood that cash expenditure to the extent provided for under each head can only be incurred conditionally upon its being evident that the credits calculated upon will be fully realized. It will be necessary for the local authorities of the line to watch the Suspense transactions closely, and it will be the duty of the Examiner to make a careful estimate of the position of each suspense account every month in the forms of the appendices A (1) to A (6) attached; and to bring any appreciable variations or expected variations to the notice of the Manager or Engineer-in-Chief without delay. In cases in which it is found that the credits taken in the Budget Estimates are not likely to be realized, it will be incumbent upon Managers or Engineer-in-Chief to restrict the cash expenditure, as far as possible, or where this is not feasible, to bring the fact to the notice of the Government of India at once. It will be within the discretion of the Manager or Engineer-in-Chief to dispense with the preparation of these monthly estimates during the first quarter of the financial year. On the other hand, if the monthly estimates show that more credits are likely to be realized than were calculated upon in framing the budget-estimate, and that money is likely to remain unutilised, it will be the duty of the Manager or Engineer-in-Chief to apprise the Government of the fact with like promptitude.

SCHEDULE B.

CAPITAL AND REVENUE.

Budget Estimate of General Charges of the Railway for the year 1889-90.

NOTE.—*This schedule is required in detail in the case of Lines under construction only, the abstract at the end will be sufficient in the case of open Lines.*

Number.		Detail.	Monthly salary of Office.	Revised Estimate, 1888-89.					Budget Estimate, 1889-90.					Remarks.
1888-89.	1889-90.			Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	Per mensem.	Per annum.	Distribution of charges. Capital.	Revenue.	Total.	
		DIRECTION OR GENERAL.												
...	...	Share of charges of offices of Director of State Railways, Consulting Engineer, &c.	...	...	...	...	...	...	...	...	...	...	...	
1	...	Engineer-in-Chief	900	900	1,800*	1,800	...	1,800	...	...	...	...	...	* For 2 months only.
...	...	Superintending Engineers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Establishment	...	1,000	1,000	1,000†	...	1,000	...	...	...	...	..	†For 1 month only.
...	...	Petty	...	500	1,000	1,000	...	1,000	...	...	...	...	...	
...	...	Travelling Allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Contingencies	...	...	200	200	...	200	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	..	...	...	
...	...	Office accommodation	...	...	...	...	...	...	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Expenses	...	...	..	...	...	...	..	...	...	...	...	
		Total ...	...	..	...	4,000	...	4,000	...	...	...	...	...	
		ENGINEERING DEPARTMENT.												
1	...	Superintending Engineer, 3rd class	1,100	...	...	13,329	...	13,329	...	...	...	...	...	
1	...	Executive Engineer, 3rd grade	700	...	...	9,100	...	9,100	...	...	...	...	...	
1	...	Do. do. Temporary	700	...	...	8,400	...	8,400	...	...	...	...	...	
...	...	Do. do. 4th grade	600	...	...	...	...	...	...	...	...	...	...	
1	...	Assistant Engineers	400	...	...	4,463	...	4,463	...	...	...	...	...	
		Total Engineers ...	...	...	...	35,292	...	35,292	...	...	...	...	..	
		SUBORDINATES.												
...	1	Supervisors, 2nd grade	10	...	...	...	...	...	150	...	1,500	...	1,500	
1	1	Overseers, do.	80	...	...	960	...	960	10	...	1,000	...	1,000	
1	3	Do. 3rd grade	60	...	...	17	...	17	...	...	1,000	...	1,000	
...	...	Sub-Overseers, unclassed	...	...	...	1,830	...	1,830	...	...	...	...	...	
...	...	Sub-Divisional allowance	...	...	...	379	...	379	...	...	...	...	...	
		Total Subordinates ...	...	...	...	3,186	..	3,186	...	...	3,500	...	3,500	
		OFFICE ESTABLISHMENT.												
1	...	Accounts Clerk	150	...	...	1,780	...	1,780	.	...	...	...	...	
...	...	Clerks unclassed	...	...	...	5,546	...	5,546	...	...	...	...	...	
...	...	Draftsmen	...	...	...	1,757	...	1,757	...	...	...	...	...	
...	...	Menials and Khallasies	...	...	...	4,000	...	4,000	...	...	...	...	...	
		Total ...	...	...	...	13,083	...	13,083	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	6,400	..	6,400	...	...	...	...	...	
...	...	Travelling Allowances	...	...	...	7,039	...	7,039	...	...	...	...	...	
...	...	Contingencies	...	...	...	3,000	..	3,000	...	...	...	...	...	
...	...	Quarters	...	...	...	4,000	...	4,000	...	...	...	..	...	
...	...	Office Accommodation	...	...	...	8,000	...	8,000	...	...	...	...	...	
...	...	Instruments	...	...	...	15,000	...	15,000	...	...	...	...	...	
...	...	Office expenses	...	...	...	5,000	...	5,000	...	...	...	...	..	
		Total Engineering ...	...	...	...	1,00,000	...	1,00,000	...	...	3,500	...	3,500	
		STORES.												
...	...	Share of General charges of Secretary of State ...	...	...	...	5,000	...	5,000	...	...	...	...	...	
1	...	Storekeepers	800	800	...	9,600	...	9,600	...	...	...	...	...	
...	...	Sub-Storekeepers	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office	...	...	...	5,400	...	5,400	...	...	...	..	...	
...	...	Petty	...	...	...	1,000	...	1,000	.	...	...	...	...	
...	...	Travelling Allowance	...	...	...	...	...	..	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	..	...	...	...	...	...	...	
...	...	Contingencies	...	...	...	1,000	...	1,000	...	...	...	..	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	3,000	...	3,000	...	...	...	...	...	
...	...	Instruments	...	...	...	...	...	...	...	...	...	...	...	
		Total Stores ...	...	...	...	25,000	...	25,000	...	...	...	...	...	

Budget Estimate of General Charges of the Railway for the year 1889-90—contd.

Number. 1888-89.	Number. 1889-90.	Detail.	Monthly salary of Office.	Revised Estimate, 1888-89. Per mensem.	Revised Estimate, 1888-89. Per annum.	Revised Estimate, 1888-89. Distribution of charges. Capital.	Revised Estimate, 1888-89. Distribution of charges. Revenue.	Revised Estimate, 1888-89. Distribution of charges. Total.	Budget Estimate, 1889-90. Per mensem.	Budget Estimate, 1889-90. Per annum.	Budget Estimate, 1889-90. Distribution of charges. Capital.	Budget Estimate, 1889-90. Distribution of charges. Revenue.	Budget Estimate, 1889-90. Distribution of charges. Total.	Remarks.
		AUDIT AND ACCOUNTS.												
1	...	Examiner	10,000	10,000	12,000	12,000	...	12,000	...	...	...	...	...	
10	...	Accountants	...	2,000	24,000	24,000	...	24,000	...	...	...	...	...	
...	...	Clerks	...	...	2,000	2,000	...	2,000	...	...	...	...	...	
...	...	Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	
...	...	Contingencies	...	...	...	2,000	...	2,000	...	...	...	...	...	
...	...	Quarters	...	...	...	...	...	...	...	...	...	...	...	
...	...	Office Accommodation	...	...	...	1,000	...	1,000	...	...	...	...	...	
...	...	Office Expenses	...	...	...	...	...	...	...	...	...	...	...	
		Total ...	...	...	...	41,000	...	41,000	...	...	...	...	...	
		MEDICAL AND SANITATION.												
2	...	Hospital Assistants	50	...	...	1,200	...	1,200	...	...	...	...	...	
2	...	Compounder	20	...	...	480	...	480	...	...	...	...	...	
2	...	Menials	30	...	...	720	...	720	...	...	...	...	...	
...	...	Travelling allowances	...	...	...	400	...	400	...	...	...	...	...	
...	...	Contingencies	...	...	...	200	...	200	...	...	...	...	...	
		Total ...	...	...	...	3,000	...	3,000	...	...	...	...	...	
		Total General charges ...	...	...	...	1,73,000	...	1,73,000	...	...	3,500	...	3,500	

Abstract of General Charges for 1889-90.

Sub-heads of Establishment.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Distribution. Capital. 1888-89.	Distribution. Capital. 1889-90.	Distribution. Revenue. 1888-89.	Distribution. Revenue. 1889-90.
Direction or General	4,000	...	4,000	...	...	...
Engineering	1,00,000	3,500	1,00,000	3,500	...	...
Locomotive	...	...	...	...	...	...
Traffic	...	...	...	...	...	...
Stores	25,000	...	25,000	...	...	...
Audit and Accounts	41,000	...	41,000	...	...	...
Medical and Sanitation	3,000	...	3,000	...	...	...
TOTAL ...	1,73,000	3,500	1,73,000	3,500	...	...

APPENDIX A (1).

RAILWAY.

Details of the estimated transactions under the head "PURCHASES."

NOTE.—For local use only; not to be printed with the Budget Estimate.

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.			
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance at commencement of year ...	...	...	—1,00,000	...	...	—2,00,000	
Debits during the year.							
Local purchases.							
Firewood ...	2,20,000	...	2,20,000	2,00,000	...	4,00,000	
Coal	4,20,000	...	4,20,000	4,00,000	...	8,00,000	
Timber	1,00,000	...	1,00,000	1,00,000	...	2,00,000	
Sleepers	5,00,000	...	5,00,000	5,00,000	...	10,00,000	
Running stores ...	3,00,000	...	3,00,000	3,00,000	...	6,00,000	
Miscellaneous purchases ...	1,00,000	...	1,00,000	1,20,000	...	2,20,000	
Total purchases ...	16,40,000	...	16,40,000	16,20,000	...	32,40,000	
Total Balance *plus purchases* ...	...	...	15,40,000	...	...	30,40,000	
Credits during the year.							
By amount transferred to the debit of "STORES" during the year ...	16,40,000	...	16,40,000	15,20,000	...	30,40,000	
Balance expected at end of year ...	...	...	—1,00,000	...	...	—2,00,000	
Difference between opening and closing balances	...	...	...	...	...	...	

NOTE.—*Cash outlay in India* to the extent of Rs. 16,20,000 is provided for in this Schedule during 1889-90.

APPENDIX A (2).

RAILWAY.

Details of the estimated transactions under the head "LONDON STORES."

NOTE.—*For local use only; not to be printed with the budget estimate.*

Particulars.	Revised Estimate, 1888-89.					Budget Estimate, 1889-90.				
	English cost at 2 shillings per rupee.	Indian charges.			Grand Total.	English cost at 2 shillings per rupee.	Indian charges.			Grand Total.
		Cash.	Exchange and insurance.	Total.			Cash.	Exchange and Insurance.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year	...	...	...	...	5,00,000	...	...	...	...	7,45,000
Supplies during the year.										
Bridgework	7,00,000	30,000	2,70,000	3,00,000	10,00,000	2,00,000	20,000	1,50,000	1,70,000	3,70,000
Engineer's Plant (excluding Heavy Tools)	80,000	6,000	29,000	35,000	1,15,000	70,000	6,000	24,000	30,000	1,00,000
Workshop Machinery and Heavy Tools	1,40,000	10,000	45,000	55,000	1,95,000	1,15,000	13,000	47,000	60,000	1,75,000
Permanent-way	9,00,000	50,000	3,00,000	3,50,000	12,50,000	6,50,000	50,000	3,00,000	3,50,000	10,00,000
Rolling Stock	4,70,000	20,000	1,80,000	2,00,000	6,70,000	6,00,000	40,000	3,00,000	3,40,000	9,40,000
Station Machinery and Fencing...	1,50,000	15,000	45,000	60,000	2,10,000	1,45,000	10,000	40,000	50,000	1,95,000
Tools and Stores	73,000	12,000	20,000	32,000	1,05,000	90,000	14,000	30,000	44,000	1,34,000
NOTE.—*These headings are merely illustrative.*										
Total supplies ...	25,13,000	1,43,000	8,89,000	10,32,000	35,45,000	18,70,000	1,53,000	8,91,000	10,44,000	29,14,000
Total Balance *plus* debits ...	...	..	...	...	40,45,000	...	...	...	...	36,59,000
Credits during the year.										
By amount transferred to the head "*Stores*"	...	...	...	...	33,00,000	...	...	...	...	27,19,000
Balance expected at end of year ...	...	...	...	...	7,45,000	...	...	...	...	9,40,000
Difference between opening and closing balances	...	...	...	...	2,45,000	...	...	...	...	1,95,000

NOTE.—This schedule provides for supplies from England to the value of £187,000, and cash outlay in India to the amount of Rs. 1,53,000 *plus* exchange and insurance (which is a book entry) of Rs. 8,91,000.

APPENDIX A (3). _____ RAILWAY.

Details of the estimated transactions under the head "MANUFACTURES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
NOTE.—*For lines under construction primarily.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	...	2,54,000	...	...	3,54,000
Debits during the year.						
Brick manufacture	1,50,000	..	1,50,000	20,000	...	20,000
Lime manufacture	45,000	5,000	50,000	10,000	1,000	11,000
Soorkee manufacture	20,000	...	20,000	4,000	...	4,000
Preparing scantlings	5,000	75,000	80,000	2,000	13,000	15,000
NOTE.—*These headings are merely illustrative.*						
Total debits ...	2,20,000	80,000	3,00,000	36,000	14,000	50,000
Total Balance *plus debits* ...	...	...	5,54,000	...	...	4,04,000
Credits during the year.						
By value of out-turn charged to the head "*STORES.*"	..	...	2,00,000	...	...	1,65,000
Balance expected at end of year ...			3,54,000	...	...	2,39,000
Difference between opening and closing balances.	...	...	1,00,000	...	...	—1,15,000

NOTE.—This schedule provides for cash outlay in India of Rs. 36,000 during 1889-90.

NOTE.—It is here assumed that all manufactured articles will be passed through Stores, but there is no objection to direct charge to works.

APPENDIX A (4). _____ RAILWAY.

Details of the estimated transactions under the head "WORKSHOP MANUFACTURES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ..	...	...	50,000	...	...	50,000
Debits during the year.						
Works in progress	6,00,000	2,00,000	8,00,000	45,000	36,000	81,000
New Works	...	...	...	4,80,000	1,39,000	6,19,000
Total debits ...	6,00,000	2,00,000	8,00,000	5,25,000	1,75,000	7,00,000
Total Balance *plus debits* ...	...	...	8,50,000	...	...	7,50,000
Credits during the year.						
By value of out-turn charged direct to Revenue Account	...	...	5,00,000	...	...	5,50,000
Ditto ditto to stores ...	...	...	3,00,000	...	...	1,25,000
Total credits ...	...	...	8,00,000	...	...	6,75,000
Balance expected at end of year ...	...	...	50,000	...	...	75,000
Difference between opening and closing balances	...	...	...	...	...	25,000

NOTE.—This schedule provides for cash outlay in India of Rs. 5,25,000 during 1889-90.

APPENDIX A (5).

RAILWAY.

Details of the estimated transactions under the head "STORES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	25,00,000	25,00,000	...	25,35,000	25,35,000
Debits during the year						
By amount transferred from the head "*Purchases*"	..	16,40,000	16,40,000	...	15,20,000	15,20,000
By amount transferred from the head "*London Stores*"	...	33,00,000	33,00,000	...	27,19,000	27,19,000
By amount transferred from the head "*Manufactures*"	...	2,00,000	2,00,000	...	1,65,000	1,65,000
By amount transferred from the head "*Workshop Manufactures*"	...	3,00,000	3,00,000	...	1,25,000	1,25,000
Total debits ...	...	54,40,000	54,40,000	...	45,29,000	45,29,000
Total Balance *plus debits* ...	...	79,40,000	79,40,000	...	70,64,000	70,64,000
Credits during the year.						
Issues to Capital Account	...	20,00,000	20,00,000	...	22,88,079	22,88,079
,, to Revenue Account	...	29,31,000	29,31,000	...	22,00,000	22,00,000
,, Manufactures	...	80,000	80,000	...	14,000	14,000
,, Workshop Manufactures	...	2,00,000	2,00,000	...	1,75,000	1,75,000
By transfers to other Departments ...	...	44,000	44,000	...	22,000	22,000
,, ,, to 'Sales' Account ...	...	1,50,000	1,50,000	...	1,000	1,000
Total Issues ...	...	54,05,000	54,05,000	...	47,00,079	47,00,079
Balance expected at end of year ...	...	25,35,000	25,35,000	...	23,63,921	23,63,921
Difference between opening and closing balances	...	35,000	35,000	...	—1,71,079	—1,71,079

APPENDIX A (6).

RAILWAY.

Details of the estimated transations under the head "SALES."

NOTE.—*For local use only; not to be printed with the Budget Estimate.*

Particulars.	Revised Estimate, 1888-89.			Budget Estimte, 1889-90.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year ...	...	...	15,000	...	...	5,000
Debits during the year.						
Stores sold to Contractors	...	75,000	75,000	...	500	500
Sleepers sold to Darjeeling Railway ...	...	25,000	25,000	...	500	500
Two engines sold to Deoghur Railway ...	...	50,000	50,000	...	...	...
Total debits ...	...	1,50,000	1,50,000	...	1,000	1,000
Total Balance *plus debits* ...	...	...	1,65,000	...	...	6,000
Credits during the year.						
By value recovered	1,60,000	...	1,60,000	2,000	...	2,000
Balance expected at end of year ...	...	...	5,000	...	...	4,000
Difference between opening and closing balances	...	...	— 10,000	...	...	— 1,000

SCHEDULE C.

Statement shewing sum set aside for expenditure in England on the _____ Railway during 1889-90.

Particulars.	Amount.
	Rs.
Portion of Indent No. 10 of 1888 for permanent-way material certified against grant of 1889-90.	50,000
„ „ „ 12 „ for fencing do. do.	25,000
Indent No. 1 of 1889 for tools and stores ... do. do.	17,000
„ „ 2 „ for rolling stock material ... do. do.	1,18,000
„ „ 3 „ for permanent-way and station material do. do.	5,50,000
„ „ 4 „ for workshop machinery and heavy tools do. do.	65,000
„ „ 5 „ for patent fuel ... ... do. do.	3,00,000
„ „ 6 „ for Engineers' plant ... do. do.	60,000
„ „ 7 „ for coaching and goods stock ... do. do.	80,000
„ „ 8 „ for miscellaneous stores ... do. do.	1,40 000
	14,05,000
Reserve to meet further Indents likely to be sent forward hereafter for compliance during 1889-90	3,54,000
Total provision for expenditure in England ...	17,59,000

Dated _____ *189* .

Manager,

_____ *Railway.*

G. C. Press, Simla.—No. 531 P. W. D., A. G.—29-10-90.—1,400.

[*For General Distribution.*]

Circular No. 12 R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Simla, the 21st October 1890.

State Railways.

Revised procedure with respect to Annual Schedules of Demands on Capital Account, and new form of Capital Budget Estimate.

Read again—

P. W. D. Circular No. 9 R., dated 23rd May 1877.

P. W. D. Circular No. 23 R., dated 4th September 1877.

P. W. D. Resolution No. 233 A.-R., dated 30th September 1885.

P. W. D. letter No. 510 A.-R., dated 31st July 1888.

P. W. D. Resolution No. 529 A.-R., dated 9th August 1888.

Letter No. 204 A, dated 3rd August 1888, from the Director General of Railways.

Letter No. 223 A., dated 29th August 1888, from the Director General of Railways.

Letter No. 1879, dated 6th September 1888, from the Government of Bombay.

Letter No. 3382 R. A., dated 5th November 1888, from the Government of Bengal.

P. W. D. Resolution No. 344 A.-R., dated 1st July 1890.

RESOLUTION.—The Government of India has had under consideration the procedure now in force with regard to fixing the grants for Capital outlay on State Railways that are open for traffic and on those that are still under construction, and the form of Capital Budget Estimate, and has decided to introduce, tentatively, the following change in procedure.

Schedules of Demands.

2. Schedules shewing the demands for works proposed to be constructed at the cost of Capital on open lines during the ensuing year, are now required to be submitted, so as to reach the Government of India by the 15th September. In these Schedules each individual work is detailed. For lines under constructon no detailed Schedule is required, but by the same date a general report, of the works to be undertaken and the money required, has to be furnished.

3. In future the submission of the Schedules of Demands for open lines, and the general report and application for funds for lines under construction, for an official year, should be submitted so as to reach the Government of India on the 15th December preceding; but without fail on that date.

4. The Schedules of Demands should be prepared in detail of works and services under Cash, and Stores ; and under the following classes :

	Cash.	Stores		Total.
		To be purchased.	Now in stock or to be obtained before the commencement of next official year.	
Works in progress				
NOTE.—In one line				
New Works—(*a*). Sanctioned				
NOTE.—Each work costing Rs. 5,000 and over to be named.				
(*b*). Not sanctioned				
NOTE.—Details for works costing Rs. 5,000 and over required.				
b (1). Lump sum for works under Rs. 5,000				
Reserve for unforeseen works				
NOTE.—A small sum only will be allowed here				
Total ...				
Suspense + or — (*Net figure only to be entered in total column*)				
GRAND TOTAL ...				

5. The Government of India will issue orders fixing the amounts of the grants, so as to reach the line authorities before the 15th January.

Budget Estimates.

6. The Capital Budget will be submitted in the form herewith circulated. It should reach the Government of India on or before the 15th February.

7. A statement shewing the works approved by the Government of India in the orders on the Schedules of Demands, and the appropriation for each work, will be attached to the Budget Estimates for open lines. With respect to lines under construction no details by works need be entered in the Budget Estimate, but the present orders* requiring a detailed Budget Estimate to be prepared locally, and communicated to the Examiner, with an appropriation for each work must be adhered to.

* Public Works Department Code, Volume III, Chapter II, paragraph 8.

8. The Revised Estimate will be submitted as hitherto on the 15th January, and will be repeated, with any subsequent modifications, in the estimates due on the 15th February.

9. It is hoped that these modifications will enable the preparation of a more trustworthy Budget programme than has hitherto been found practicable, and that the separation between cash and stores will enable the line authorities to exercise a more efficient control over the grants at their disposal.

10. Engineers-in-Chief and Managers should be reminded that they are held generally responsible that all probabilities of lapses and excesses are brought to the notice of the Government of India in sufficient time to allow of the necessary modifications of grants.

11. The Government of India desires that when provision is likely to be required in an open line Budget for works exceeding Rs. 50,000, a separate communication may be forwarded in advance, if possible, of the Schedule of Demands.

ORDER.—Ordered, that a copy of the above be forwarded to the Local Governments, Administrations and Officers marginally noted, for information and guidance or for information only, as indicated, and to the Finance Department for information.

For information and guidance.

The Governments of Madras and Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab.
The Chief Commissioners of the Central Provinces, Burma, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers for Railways, Calcutta, Lucknow and Central Division.

For information only.

The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Comptroller and Auditor General.

Colonel, R.E.,
Secretary to the Government of India.

Documents accompanying.

Form of Budget Estimate.

To
The Secy: to the Govt: of Madras,
P. W. D. Ry: Br:

G. C. Press, Simla.—No. 531 P. W. D., A. G.—29-10-90.—1,400.

L. R. Circ: 1061/4

No. 1003 R of 20-10-85
678 R of 20-8-85
1113 R of 31-7-90

SO S.T
G.H.R.C.

K.C.B 6.11.90.

B.

No. 1738 R of 7th October/90.

12/11/90 Communicated to the Consulting Engineer for Railways for information and guidance with reference to the undermentioned Prop:

No. 1003 R of 20 October 1885
" 678 R of 20 Augt 1888
" 1113 R of 31st July 1890.

MG:R

12/11

B.

No. 1738 R of 7 Nov/90.

22/11/90

To
The Comptroller for Rys to deal with as proposed
" Expr G.I. Railways, with C.S.C
" do E.C. Railways with C.S
" A.K. Accounts with C.S.C
" Financial Deptt with C.S.C

Hm 5.11.90

2 Corrected copies

DRAFT STANDING ORDER.

(Accompaniment to P. W. D. Resolution No. *A.—R. of 1890.)*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

STANDING ORDERS.

P. W. D. Code, Volume III, 3rd Edition.

No. .

Chapter I.

Chapter I, para. 7.—For the table of Final Heads I to IX on pages 4 and 5, substitute the following :—

Main Heads.	Sub-heads.
I.—Preliminary Expenses .	1. Survey expenses. 2. Plant. 3. Establishment.
II.—Land—	
III.—Formation	1. Earthwork. 2. Tunnels.
IV.—Bridge-work . . .	1. Large Bridges. 2. Minor Bridges.
V.—Fencing, &c. . . .	1. Fencing. 2. Road crossings. 3. Mile and Gradient posts.
VI.—Electric Telegraph—	
VII.—Ballast and Permanent-way	1. Ballast. 2. Permanent-way.

Main Heads.	Sub-heads.
VIII.—Stations and Buildings	1. Stations and Offices. 2. Workshops, Store-buildings, &c. 3. Staff quarters. 4. Station machinery.
IX.—Plant	1. Engineering. 2. Locomotive. 3. Carriage and Wagon. 4. Station and office furniture.
X.—Ferries, &c.	1. Ferries. 2. Floating bridges.
XI.—Rolling-stock	1. Locomotive. 2. Carriage and Wagon.
XII.—General Charges	1. Direction or General. 2. Engineering. 3. Stores. 4. Audit and Account. 5. Medical and sanitation.

Alter the numbers of Suspense Heads on pages 5, 10, and 11 to XIII, XIV, XV, XVI, XVII, XVIII, XIX, *and* XX *respectively.*

[No. , Vol. III,— 6-90.]

Chapter I, para. 9.—For that portion of this paragraph detailing the charges comprised under final heads substitute—

I.—Preliminary Expenses—

Expenses of all kinds connected with the survey and location of the line, preparation of the plans and estimates for the project, and administrative and general charges incurred *before* the work of construction is sanctioned or commenced. This estimate is to be divided into three sub-heads, *viz.*, Survey Expenses, Plant, and Establishment.

Estimates for 'Preliminary Expenses' are to be made out for the line as a whole, or for well defined sections or branches of the same.

II.—Land—

Compensation to the owners or occupiers of such land as may be required either permanently or temporarily for the purposes of the Railway, including payments for houses, trees, crops, or other property situated on such land. Land required for the manufacture or stacking of materials, also for the acquisition of materials by quarrying, mining, boring or other operation, and payments for royalty, mining rights, &c., connected with the same. Compensation for damage, loss or injury caused to adjacent property by operations incidental to the construction of the Railway. Salaries, fees, allowances, &c., of Civil Officers and other persons deputed for, or employed on, the valuation, transfer or demarcation of land.

The rent or cost of buildings required for the accommodation of the staff, or for offices, store buildings, &c., for the general purposes of the Railway, is not chargeable to this head.

The land required for each well defined district or section of the Railway is to form the subject of a separate estimate. As items in each estimate the different classes of land, *e.g.*, 'Garden land,' 'Pasture land,' &c., must be shown separately, with the area required and rate for each. The unit of measurement is to be the English acre of 43,560 square feet.

III.—Formation—

Earthwork—

All charges connected with the earthwork in formation of embankments and cuttings (except those included under 'Preliminary Expenses' or 'Land'). Retaining walls, masonry side drains, pitching, turfing, or other protection to such earthwork; tree planting, service roads, also diversions of roads, streams or rivers incidental to the execution of such earthwork. All repairs and maintenance necessary to keep the earthwork in proper order until the opening of the Railway.

Diversions of the Railway in connection with bridges or other works are chargeable to the works concerned.*

* Important diversions of the line for special purposes may be considered as temporary Railways and separately estimated for. Each such case will be considered on its merits according to the purpose for which it is required and other circumstances.

The earthwork required for each well defined district or section of the Railway is to form the subject of a separate estimate. As items in these estimates each class of earthwork or other work is to be given separately with its own quantities, rate and cost. The unit of measurement is to be a thousand cubic feet.

Tunnels—

Each tunnel is to form the subject of a separate estimate, each different class of work appearing as a distinct item with its own quantities, rate and cost.

Diversions of the Railway, plant for rope inclines, and other works required for temporary use during the construction of a tunnel, are chargeable to the estimate of the tunnel concerned.*

IV.—Bridge-work—

Bridges, viaducts, culverts, flood openings, spill causeways, irrigation channels, and all pitching, protection or training works connected with the same. Also diversions of the Railway incidental to the construction of bridges or bridge-works,* and any temporary means provided for crossing a river during the progress of the work.†

Overbridges provided for taking public roads or footways across the Railway are chargeable to 'Road Crossings.'

Bridges having a total waterway of sixty lineal feet or upwards, or having a clear opening of forty lineal feet or upwards in any one span, are classed as 'Large Bridges.' All other works of this nature are classed as 'Minor Bridges.'

For 'Large Bridges' a separate estimate is required for each. For 'Minor Bridges' all the works of this class in each well defined district or section of the Railway will form the subject of one estimate, but the estimate must be framed in such a way that each minor bridge may appear as a distinct item with its own separate quantities and cost clearly shown.

V.—Fencing, &c.—

Fencing—

Fences, walls, palings, hedges, ditches, boundary marks and other means employed for demarcation of, or prevention of trespass upon, the land taken up for the Railway line, stations, &c.

The fencing of detached portions of land occupied for separate purposes, such as general offices, staff quarters, &c., will be charged to the works concerned.

An estimate for fencing is to be made out for each well defined district or section of the Railway. The unit to be adopted is the mile, a mile being taken to mean one mile in length of single fence, not fencing sufficient for both sides of a mile of Railway.

Road Crossings—

Level crossings, with gates, bars, turnstiles, gatekeepers' lodges, approaches, and any signals or other appliances connected with the working of the same.

Also all overbridges provided for taking public roads or footways across the Railway.

An estimate for road crossings, &c., is to be made out for each well defined district or section of the Railway, a separate estimate based on average rates being framed for each different type or class of level crossing proposed.

Mile and Gradient Posts—

Mile-posts and distance marks of all kinds, the numbering of telegraph posts, and gradient posts.

An estimate for mile and gradient posts is to be made out for each well defined district or section of the Railway, the number and rate for each article being clearly shown.

VI.—Electric Telegraph—

The cost of provision of all lines of telegraph as required for the open line, and instruments for working the same, is borne by the Telegraph Department, the Railway paying rent and maintenance charges only.

The cost of the construction of the telegraph, including provision of all instruments and appliances required for the proper equipment and working of the same, must, however, be shown in the estimates for the Railway, the necessary particulars being obtained from the Telegraph Department.

Any special expenditure incurred for temporary lines, &c., required for construction purposes only, is chargeable to the work concerned.

* Important diversions of the line for special purposes may be considered as temporary Railways and separately estimated for. Each such case will be considered on its merits according to the purpose for which it is required and other circumstances.

† Important temporary bridges may be considered as special works and estimated for separately.

VII.—Ballast and Permanent-way—

Ballast—

Includes the provision, and laying on the line, of ballast up to the full section required by the specification, and also maintenance of the same until the opening of the Railway.

An estimate for ballasting is to be made out for each well defined district or section of the Railway. The unit to be adopted is one mile of ballasting complete and up to full section for a single line.

Permanent-way—

Includes the provision and laying of the Permanent-way complete, with all sleepers and fastenings, and maintenance of the line in good running order until the opening of the Railway.

Points and crossings with apparatus, and fittings connected therewith, are to be estimated under 'Station Machinery,' not under 'Permanent-way.' Additional permanent-way required as a reserve for maintenance purposes after the line is opened is not to be included in the estimates for construction.

An estimate for permanent-way is to be made out for each well defined district or section of the Railway. The unit to be adopted is one mile of track complete for a single line of Railway.

VIII.—Stations and Buildings—

Stations and Offices—

Booking Offices, Waiting and Refreshment Rooms, Goods Sheds, Post and Telegraph Offices, Platforms, Latrines for the use of passengers, Administrative Offices, and generally all Station Buildings, Offices and other structures connected with the passenger and goods traffic and general business of the Railway, excepting such as are classed under 'Workshops,' 'Staff Quarters,' or 'Station Machinery.'

Permanent fittings, and furniture specially made to suit a particular building or purpose is chargeable to the estimate for that building or purpose. Ordinary moveable furniture liable to be shifted or transferred from one building to another is to be estimated for under 'Plant —Station and Office Furniture.'

Temporary Offices erected for the use of the staff employed during construction are to be estimated for under

'General Charges,' unless such offices are erected specially for a particular work, in which case their cost is chargeable to the contingencies of that work.

The estimates for stations and offices are to be made up by stations, or by groups of buildings where not intended specially for station purposes; each individual building or structure appearing as a distinct item with its own separate quantities and cost clearly shown.

The cost of platforms and other structures erected at the request of the Military authorities for the special use of troops will be borne by the Military Works Department, and is not chargeable to the estimates for the Railway.

Workshops, Store-buildings, &c.——

Erecting, Fitting or Pattern shops, Foundries, Smithies and other buildings specially intended for the construction, erection or repair of locomotive engines or carriage and wagon stock, or for other mechanical work required for the purposes of the Railway after opening for traffic. All permanent foundations in such buildings for heavy tools or machinery, also columns, chimneys, pits and other structures forming an integral part of the building itself as distinguished from articles of plant and machinery separately fitted up or erected therein. Also all offices, out-buildings, enclosure walls, roads, &c., belonging to, or in connection with, the workshops, and all store-buildings and store-yards either for workshops or for general purposes.

Lines of rail laid into workshops are to be estimated for under 'Permanent-way' and points and crossings under 'Station Machinery.'

A small workshop attached to an engine-shed for carrying out petty repairs to running engines is to be estimated for as a part of the engine-shed under the sub-head 'Station Machinery.'

Temporary Workshops for construction purposes are not chargeable to this head but to the estimate for the work concerned.

Estimates for Workshops are to be made out for each group or set of buildings separately; the individual buildings or structures in each group appearing as distinct items, each having its own separate quantities and cost clearly shown.

Staff Quarters—

Quarters for the residence of the staff employed on the open line, also buildings connected with their instruction,

amusement or general accommodation, such as Schools, Institutes, Recreation-rooms, Swimming-baths, Gardens, Hospitals, Dispensaries, Running-rooms, and all out-buildings, wells, fences, roads and other works required in connection therewith.*

Temporary quarters erected for the accommodation of the staff employed during construction are to be estimated for under 'General Charges' unless such quarters are erected specially for a particular work, in which case their cost is chargeable to the contingencies of that work.

Estimates for staff quarters are to be made out for each group or set of buildings separately, the individual buildings or structures in each group appearing as distinct items, each having its own separate quantities and cost clearly shown.

Station Machinery—

All machinery and arrangements in use at stations for watering, fuelling, and turning of engines;—repairing, cleaning, and examination of running locomotives and carriage and wagon stock;—loading, unloading and weighing of goods;—shunting or transfer of rolling-stock from one line to another, and starting, stopping and crossing of trains. Under this head, therefore, are classed such items as engine-sheds, wells, reservoirs, tanks and tank-houses, pumps, piping, water-cranes, ashpits, turntables, fuel-stages, carriage-sheds, carriage-examining pits, traversers, points and crossings, and special sleepers for the same, hydraulic machinery, capstans, platform cranes, weigh-bridges, buffer-stops, scotch-blocks, signals, &c., &c.

Estimates for station machinery are to be made out by stations, each individual structure or appliance appearing as a distinct item, with its own separate quantities and cost clearly shown.

IX.—PLANT—

Engineering—

Tools, machinery, instruments, live-stock, camp equipage, trollies, and appliances of all kinds required for the Engineer Department or for Engineers' Workshops for the open line.

* Gatekeepers' lodges at level crossings are an exception to this rule.

Engineers' plant required for construction purposes is not to be included under this head, but is chargeable to the estimates for the works concerned. On the completion of a work the plant will be sold or returned into Store at a depreciated value and the account of the work credited. *

An estimate for Engineering plant is to be made out for each well defined district or section of the Railway. Each class of article must appear as a separate item, with the number required and cost clearly shown.

Locomotive—

Tools, machinery, instruments and appliances of all kinds required in connection with Locomotive workshops or for the purposes of the Locomotive Department, including all work in the erection, fitting, painting, &c., of the same.

Foundations in workshops for heavy machine tools, also chimneys, pits and other works forming an integral part of the building itself, will be provided for in the estimate for the building under 'Workshops, &c.' The arrangements for washing-out engines, and fittings connected with water-supply for a running shed will be provided for in the estimate for the shed under 'Station Machinery.'

A separate estimate for Locomotive Plant is to be made out for each different workshop or purpose for which the plant is intended. In these estimates each class of article must appear as a separate item, with the number required, rate and cost clearly shown.

Carriage and Wagon—

The same rules as for Locomotive Plant.

Station and Office Furniture—

All furniture for stations, and for the permanent offices for the open line.† Furniture required for the temporary offices of the staff employed during construction is to be estimated for under 'General Charges.'

Estimates for station and office furniture are to be made out by buildings or sets of buildings for which the furniture is required. Each class of article must appear as a separate item, with the number required, rate and cost clearly shown.

* A complete list, with estimated prices, of all plant required for construction purposes should nevertheless be made out, showing the proposed allocation of cost to the different works.

† Permanent fittings and furniture specially made for a particular building or purpose is, however, chargeable to the estimate for that building or purpose. For example, a fixed counter in a ticket office would be chargeable to the estimate for the building. A chair in the same office would be classed as 'Station and Office Furniture.'

X.—Ferries, &c.—

Ferries of all kinds to be worked by the Railway for the public conveyance of passengers, animals or goods, with all plant, stock, appliances, jetties, wharves, landing stages, &c., connected therewith. Also floating bridges formed on pontoons or boats.

Steamers or boats for the general purposes of the Railway, and not intended for public traffic, are not to be estimated for under this head, but are to be classed as "Plant."

Each ferry or floating bridge is to form the subject of a separate estimate.

XI.—Rolling Stock—

Locomotive—

Locomotive engines and tenders required for the Railway after opening for traffic.

Locomotives obtained for construction purposes only are not to be included under this head, but are to be provided for in the estimate for the work concerned.

The estimate for locomotives is to be made out for the line as a whole. Each class or type of engine is to be shown as a separate item.

Carriage and Wagon—

All Coaching and Goods stock required for traffic purposes, also rolling stock for the Engineer and Locomotive Departments on the open line, such as ballast wagons, rail-carriers, travelling oil or water tanks, break-down trains, travelling cranes, &c.

Trollies of all kinds are to be considered as 'Plant—Engineering.'

Rolling stock obtained specially for construction purposes is not to be included under this head, but is to be provided for in the estimate for the work concerned.

The estimate for carriage and wagon stock is to be made out for the line as a whole. Each class or type of vehicle is to be shown as a separate item.

XII.—General Charges—

All expenditure incidental to the construction of the Railway as a whole, as distinguished from expenditure incurred in connection with particular works.

General charges are to be classified under the following sub-heads according to the department or purpose for which the expenditure is required:—

Direction or General.

Engineering.

Stores.

Audit and Account.

Medical and Sanitation.

For each of these departments the charges will further be allocated according to subject as follows:—

(*a*) *Salaries and Allowances.*—Salaries and allowances of all kinds payable to officers employed on the general work of the Railway, and to their subordinates and office establishments. The pay of servants on the regular staff of the Railway, such as office messengers, watchmen, post-runners, chain-men, &c. The wages of office servants employed on menial work, such as sweepers, punkah-men, water-carriers, &c. Also fees to professional persons, not on the regular staff of the Railway, whose services may be occasionally or periodically required.

The salaries of Foremen or Inspectors specially engaged for a particular work, their office establishment (if any), and the pay of workmen and labourers generally, are chargeable to the work concerned.

(*b*) *Quarters.*—Dwelling-houses erected or acquired for the general staff employed during the construction of the Railway, and not required for the open line.

The cost of temporary quarters erected specially for the staff or workmen employed on a particular work is chargeable to the work concerned.

(*c*) *Office Accommodation.*—Offices erected, acquired or rented for purposes connected with the construction of the Railway, and not required for the open line. Also furniture for use in such offices.

The cost of a temporary office erected specially for a particular work is chargeable to the work concerned.

(*d*) *Instruments.*—All instruments, and apparatus required during the construction of the line,

whether for out-door work or for office use. Also surgical instruments for dispensaries, &c.

The cost of instruments and appliances procured specially for a particular work is chargeable to the work concerned.

(*e*) *Office expenses.*—All contingent expenses connected with the working of offices during the construction of the line, such as the purchase of books, maps, professional papers, stationery, and petty office requirements. Also legal expenses and advertising.

Office rent and the cost of office furniture is chargeable under (*c*) '*Office accommodation.*'

Detailed estimates for 'General Charges' will, as a rule, not be required until after construction has commenced, and it has been definitely ascertained what arrangements will be most suitable with reference to the nature of the work, the Engineers to be employed, and other particulars.

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