Public Works (1890) Department.

RAILWAY BRANCH.

G.O., No. 316-17 Ry

DATED 1st March

[Despatch Abstract.]

South Indian Ry.— Ordered that the letters from the agent and the Examiner, Railways accounts, on the Budget Estimates of the — for 1890-91 be forwarded to the Govt of India.

South Indian Railway.— Forwarding letters from the agent & Examiner, Railway accounts on the Budget Estimates of the — for 1890-91.

[P. W. Dy. 760—25-9-99.]

Indexed.

BACK PAPERS.

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

FURTHER PAPERS.

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

All communications should be addressed to the Secretary.

No. 131 a.R

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway

To

The Joint Secretary to the

Government of Madras

(Railway Branch)

Public Works Department

Calcutta the 12 February 1890

Sir,

I am directed to acknowledge the receipt of your No. 72 R, dated the 15th January 1890, forwarding the Capital and Revenue Revised and Budget Estimates of the South Indian Railway for the current official year, and the first nine months of 1890. and to request that the Government of India may be furnished with a report, which should reach by the first March next, at latest, of the figures you would recommend finally for adoption under all heads of the Capital and Revenue estimates.

2. It is noticed that the Revised Estimate of working Expenses has been proposed for Rs. 29½ lakhs or Rs. 2 lakhs in excess of the original estimate. An explanation of this increase is requested.

3. As regards the Estimates for next year I am to remark as follows:-

Capital outlay in England. The estimate received from India Office

ffice, based on information furnished by the Board, amounts to £ 90.000, which, converted at the contract rate of exchange, is equal to Rs. 9.39.000, in round figures, against the estimate of Rs. 15.20.000 adopted locally. I am to enquire if the latter estimate is based on Indents actually transmitted Home, or if the agent of the Company can explain the large difference between the two sets of figures.

Administrative Earnings. The estimate under this head for the first nine months of 1890-91, it is observed, is placed at a lower figure than the actuals of the same period of the current year, but as the traffic on this line has been steadily increasing year after year, the Government of India would be glad to know if there is any special reasons to fear that the earnings during next year will be so much below those of the current year as indicated by this estimate.

Suspense. The estimates of receipts and withdrawals under this head are placed at Rs. 11.06.250 in each case. The reason for this high estimate is not understood, and an explanation is requested on this point. I am also to enquire how the suspense transactions under receipts and expenses can agree in view of the approaching closing of the Company's affairs. Under receipts provision would be made for the realization of outstanding earnings on the 31st. March next in addition to the transactions of the months and under expenses for the liquidation of all liabilities on the same date. The Government of India will be glad to receive a report showing whether, and if so, how, these transactions have been

been provided for.

4. I am also to invite attention to the fact that no explanatory note has been furnished with the estimate now under acknowledgement, although the necessity for the submission of such notes has been repeatedly urged. The Government of India would be glad to see this requirement complied with in future.

5. I am to request that the reports called for in paras: 2 and 3 may be submitted with as little delay as possible.

I have the honour to be,
Sir,
Your most obedient Servant
A. Beadle Lt. Col. R.E.
Offg: Dy: Secy: to the Govt: of India

REGISTERED
No. 75

Urgent.

P.W.C. No. 1587/1890

No. 881. C. dy 17th Feby: 190

Referred to the

Consulting Engineer for

Railways for very early

report, with adverence to

his endorsement No. 26, dated

13th January 1890.

C. J. Smith Colr R.E.

Secy: to Govt P. Wks D.

Ry. Branch.

Rd 17-2-90.

17.2.90

Ref'd to Chief Secy's letter No. 255 17/2/90

Letter to Chief Secy No. 2660 18/2/90

No. 298.

South Indian Railway,

AGENT'S OFFICE,

TRICHINOPOLY, 25th February 1890.

From

The AGENT,
SOUTH INDIAN RAILWAY,

To

The CONSULTING ENGINEER FOR RAILWAYS,
MADRAS.

Sir,

Your letter No. 906 of the 18th Instant. I forward herewith copy of a report from the Chief Auditor. Will you please let me know what action the Government of India wish to have taken on the explanation therein given.

I am

Sir

Your most obedient Servant

William Betts

Agent

REGISTER
No. 295
FILE

P.W. Enclosure 6005/90.

From

The Agent,

South Indian Railway,

Trichinopoly,

To

The Consulting Engineer for Railways,

Madras.

Dated 25th February 1890

Received 27.2.90 No. 295

Enclosure.

Enclosure

1150

South Indian Railway

Letter from the Chief Auditor to the Agent dated Trichinopoly 25th February 1890 No. A 7345/356.

S. I. Railway Budget estimates 1890/91.

In reply to your letter No. 2963/503 of the 19th instant, I beg to submit the following remarks upon the reference made by the Government of India in their letter No. 131 A.R. dated the 12th idem.

In my letter No. A 311 of the 19th instant in which I recommended application being made for an additional grant of Rs. 2,50,000 on account of Revenue withdrawals during the Current Official year, I pointed out the heads under which the original budget estimate was likely to be exceeded. The expenditure under fuel will probably show an excess of Rs 1,35,000 due to the original amount under this head having been under estimate and to the increase Cost of Coal the price during 1888/89 averaging Rs 16. 5. 0 per ton against Rs. 18. 2. 5 per ton during the Current Official year. It has been found expedient to raise the original provision under maintenance and renewals of locomotive engines and machinery from Rs 2, 15,000 to Rs 2, 60,000, an increase of Rupees 45,000 but an excess over the actual expenditure during 1888/89 of Rs. 16, 000 only. Consequent on these additions and to the low rate which prevailed during the earlier part of the year, an addition of Rs. 40,000 to the amount provided under loss by exchange has been made.

These

If however the provision for the whole year be taken into Consideration (and the Budget was originally prepared for the twelve months) and the Rs. 2,00,000 shown in the Budget for the 3 months ending March 1891 be taken into account as well as the Boards estimate (Rs 1,20,000) for the whole year, it will be found that the difference between this estimate for the two years and the amounts entered in the Budget is reduced to Rs. 3,37,631. under these Circumstances, it will probably be expedient to increase the provision for English establishment in the revised budget for 1889/90 to Rs. 16,30,000 and to reduce the amount entered for 1890/91 to Rs. 10,53,000.

The administrative earnings shown in the nine months budget are certainly less than during the Current year. In explanation of this, I may state that when it became necessary to submit two budgets for the Official year 1890/91, the amounts entered for the twelve months in the budget originally prepared were distributed in the proportion of nine to three, and if the provision in the budget for the three months ending March 1891 be added to that in the budget for the nine months it will be found that an estimated increase of Rs. 75,000 has been allowed in the earnings. This amount may be Considered too small but as the receipts from the Carriage of Revenue Stores - of materials for the Villupuram Guntakal State Railway, and of Stores for the Madras Harbour Works will, in the first two Certainly, and in the latter probably, be Considerably less than during the Current Official year it was not Considered expedient to anticipate

a

a larger increase.

The receipts under suspense have however been overestimated and may be reduced to Rs. 5,94,000 a corresponding amount being taken as withdrawals. The suspense amounts entered in this Budget were based upon earlier dates being taken for opening portions of the Villupuram Guntakal State Railway than those now anticipated, and which have been adopted in framing the estimates for that line.

With reference to the further remarks on the suspense items made by the Government of India I beg to point out that, as usual, the whole of the administrative earnings and expenses have been included in the budget, and I anticipate that practically all assets and liabilities under these heads will be realized during the Official year. If this is incorrect I shall be glad to be informed in what way it is desired the nine months budget should be prepared. The only alteration in the direction suggested by the Government of India which seems to me possible is to reduce the nine months budget to actual receipts and expenditure and to supplement it by a second budget for the remaining months of the Official year showing the assets realized and liabilities liquidated during that period, but the result will practically be the same as that shown in the budget already submitted.

Agent's Office
Trichinopoly
25th February 1890

(True copy)
A Alexander
for Chief Clerk.

REGISTER
No. 2035
FILE

P.W. Rec'd. 6005/90.

Office Note to the Consulting Engineer for Railways

for

Reply to India's letter No. 131 A.R. dated 12th February 1890 regarding South Indian Railway Revised Budget for 1889-90 and Budget Estimate for 1890-91 (9 months)

The following are the finial figures recommended for adoption.

	Revised Estimate 1889-90	Budget Estimate 1890-91 9 months
Capital	Rs	Rs
Withdrawals	12,30,000	9,50,000
Payments	21,25,000	16,43,000
Revenue		
Receipts		
Administrative	57,50,000	44,15,000
Suspense	6,50,000	7,70,000
Financial	64,00,000	51,85,000
Expenditure		
Administrative	39,50,000	29,50,000
Suspense	6,50,000	8,25,000
Financial	46,00,000	37,75,000
Total capital outlay in England	15,00,000	12,00,000

Capital, 1889-90

The Budget Estimate for 1889-90 was Rs 11,50,000. This was found insufficient and an application made to India for an increase grant of Rs 50,000 raising the Estimate to Rs 12,30,000 as above.

Revenue

Administrative Receipts 1889-90

I am inclined myself from the present state of traffic to estimate the administrative receipts for 1889-90 at 58,00,000, but on referring this to the Chief Auditor for his views, he deprecates anything higher than Rs 57,40,000. This perhaps may therefore be proposed for final adoption, but rounding it off in round numbers as Rs 57,50,000 - This is the figure entered above.

For the year 1890-91 The Company do not consider that it would be prudent to estimate higher than 58 lakhs for the whole year which is an increase of about ½ a lakh on 1889-90.

India in its letter under reference notices the fact that the earnings for the 9 months ending 31st December 1890 are proposed at a lower figure than the actuals for the corresponding period of 1889-90.

The explanation of this is, that in the original estimate in Guaranteed Railway form for the whole year of 1890-91, a provision of 57,75,000 was made, being an increase of Rs 75,000 over the revised estimate for the year 1889-90. On receipt of Indias orders to recast this budget for 9 months ending 31st December 1890 in Guaranteed Railway form and 3 months ending March 31. 1891 in State Railway form, the company divided this figure in the ratio of 9 to 3. This was perhaps incorrect — Hence the lower estimate noticed by India.

The figures now proposed for the whole year of 1890-91 as given above are Rs 58,00,000 of which 44,15,000 may be taken as the share for the 9 months, that is, Rs 43,80,000 is taken to represent actuals of current year to 31st December 1890, and 35,000 has been added as the 9 months share of the estimated increase of Rs 50,000 - If this figure be accepted, the amounts for adoption in the Estimate in State Railway form for the 3 months ending 31st March 1891 should be placed

placed at Rs 13,85,000 instead of 14,43,500 as submitted in that Budget. The difference however is only 58,000 and is not of great importance.

Suspense For 1889-90, this is placed at 6½ lakhs.

For the 9 months ending 31st December 1890, this is estimated at 7,70,000.

India under this head calls for an explanation of the high estimate of Rs 11,06,250 provided in the estimate for period ending 31st December 90, as already submitted.

The total Suspense for this year was estimated at Rs 14,75,000, and was reduced when recasting the Budget, under orders, by ¼. resulting in Rs 11,06,250.

If this estimate, provision was made for Villupuram Guntakal State Railway earnings to an extent of Rs 6,50,000

——"—— Nellore Branch	2,60,000
Working V. G. State Railway	3.85,000
Working Nellore Branch	1,85,000
Other Suspense	95,000
Total —	14,75,000

After this estimate had been prepared, the date of opening the Villupuram Guntakal State Railway was considerably post-poned.

The figures now after discussion with the Chief Auditor are placed as follows:——

	Rs
Receipts from V. G. State Railway	42,600
" Nellore Branch	1,95,000
Working V. G. State Railway	30,300
" Nellore Branch	1,85,000
Other Suspense ——	1,01,100
	6,4,0000

To the above is to be added under Indias orders the amount estimated as to traffic earnings unrealized at 31st March 1890.

This is taken at —— 1,30,000

Total 7,70,000

Revenue Expenditure

1889-90

Administrative Expenditure is now finally proposed for Rs 39,50,000

Suspense ------ 6,50,000

Total 46,00,000

In

In reply to Indias enquiry as to why provision has been made to the extent of 2½ lakhs over the original estimate, the following is the explanation received from the Chief Auditor.

The requirements under fuel were greatly under estimated and the cost of coal has increased by about Rs 2 per ton and a further provision under this head is required to the extent of about Rs 1,35,000.

Repairs to Rolling stock are expected to cost over original estimate

about	45,000
and exchange has been raised by	40,000
Total	2,20,000

against the extra provision of 2 lakhs –

For 1890-91

Administrative expenditure is proposed for Rs 29,50,000 as

and Suspense 8,25,000

Total 37,75,000

The suspense figures now include Rs 1,85,000 as estimated outstanding liabilities on 31 March 1890.

Capital outlay in England

1890-91

The figures given in the Budget viz 15,20,000 were arrived at on Estimates furnished by Departments of their probable requirements –

Taking the two years 1889-90 and 1890-91 together, the English outlay was estimated as follows

	Rs
Budget 1889-90	15,00,000
— do — 9 months 1890-91	15,20,000
— do — 3 — 1890-91	2,00,000
Total	32,20,000

The Board's Estimate received by Company's

Actual withdrawals April to October

	Rs
1889- £ 94,227 or at Sh 1/11d –	9,53,238
Estimated — do — November 89 to March 1890 £ 62,000 or at 1/11d.	6,46,957
— do — 1890-91 £ 120000 — do —	12,52,174
Total	28,82,369
Difference Rs	3,37,631

In view of the above it would appear the estimate of 15,20,000 is too high and the difference of 3,37,631 may be relinquished, and the estimate placed at Rs 12,00,000 in round number instead of Rs 15,20,000 –

Madras
26th February 1890

Form No. 1.

Public Works Department.

Office of Consulting Engineer for Railways,

Madras, 26th February 1890.

Note by the Examiner of Railway Accounts dated 26th February 1890.

No. 141

Submitted _____ to _____ Government.

with reference to No. 881C dated 17th February 1890 (herewith returned).

Sidney Smith
Major
~~Lieut.~~ R.E.
for Consy: Engr: for Rlys.

Form No. 3.

P.W.C. No. 1992.

From

THE CONSULTING ENGINEER
FOR RAILWAYS,
MADRAS,

No. 141

Dated 26th
Received 27 } February 1890.

No. of Enclosures. 2

Subject.

Submitting correspondence regarding South Indian Railway revised Budget for 1889-90 & Budget Estimate for 1890-91 (9 months).

Ordered that the following telegram be despatched to the Government of India

Appositely 131 A.R. ab-
Referring to your letter number and dated as follows.
pugate finally propose Silvia
12th Feby. last S.I.Ry.
apartment Capital withdrawals
for the current official year
12,30,000 nine months apatelite
for the next financial year
9,50,000 Payments 21,25,000
and 16,43,000 respectively Revenue
Administrative Receipts 57,50,000
and 44,15,000 Suspense 6,50,000
and 7,70,000 Financial 64,00,000
and 51,85,000 Administrative
Expenditure 39,60,000 and 29,90,000
Suspense 6,50,000 and 8,25,000
Financial 46,00,000 and 37,75,000
Capital outlay in England 15,00,000
and 12,00,000."

R

Telegram despd. 26-2-90

Government of India. P.W. Departm

Railway Branch

Office Note

No. 321

Examiner, Guaranteed Railway Accounts
Office,
Madras, 1st March 1890.

To The Consulting Engineer for Railways.

Chief Auditor's No A 7345/356 dated 25th February 1890 under cover of Agent South Indian Railway No. 293 dated 25th February to Your address - with reference to India's letter No 131 A.R. dated 12th February 1890 to the Government of Madras.-

I have already submitted a note on India's letter referred to above, but the following points in the Chief Auditor's letter require notice —

On page 3 of his letter he says "as well as the Boards Estimate (Rs 120,000) for the whole year" ×××

This is evidently a clerical error for £1,20,000 — and on the same page a little further on - "under these circumstances it will probably be expedient to increase the provision for English outlay in the revised

Budget

Budget to Rs 10,30,000" xxx

This figure is not understood as the Boards withdrawals to October and estimate for the remainder of that year amount to 16,30,195—

I presume Rs 10,30,000* is a clerical error for Rs 16,30,000 and have wired the Chief Auditor for information.

The revised Budget provides at present for 15 lakhs - It is most difficult to decide here and I would suggest that the question be left to the decision of India. Personally I think 15 lakhs sufficient.

Further he proposes to place the figure for English outlay for the 9 months of 1890-91 at 10,53,000.

When discussing this question at Trichinopoly it was thought advisable to make the figure 12 lakhs and that is the amount I have already suggested for adoption in the Budget.

It is very difficult to forecast the requirements of a Guaranteed Railway for stores from England and the provision has generally been found to be incorrect -

I think it more advisable to retain the 12 lakhs but the Government of India will probably pass their own

* a reply from Chief Auditor confirms this supposition and states the figure should be 16,30,000 [illegible] 1-3-90.

own figure in this case.

The Chief Auditor's provision of Rs 5,94,000 under suspense is inadequate My figures are Rs 7,70,000 and are the same as his with the following exception

He has included 3/4 of the working expenses of the Nellore Branch only of Rs 1,38,750, instead of the whole estimate of Rs 1,85,000 which he should have done as he will receive the whole amount in December —

This difference is therefore Rs 46,250

He also omits provision required by India of the outstandings receipts at 31st March 1890. which is taken at ——— " 130000

Total say in round number 176000

Therefore 5,94,000 + 1,76,000 gives my Estimate of 7,70,000.

For similar reasons suspense under withdrawals should be taken at 8,25,000 as proposed by me instead of 5,94,000 - My figure includes the provision for payment of outstanding liabilities on 31st March 1890 - omitted by the Chief auditor.

With

With reference to his last paragraph he has misread, as I did at first the intention of India.

We were told to provide under suspense receipts and withdrawals respectively for 1890-91 (9 months). The outstanding Earnings and liabilities anticipated at end of March 90- This we misread as March 1891. Hence our difficulty. This has been put right as above noted in my proposal already submitted.

/sd/ H. Morrison

Examiner Guaranteed Rly Accts

PW Rec 3
600 5/90

Form No. 1.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 1st March 1890.

Letter from the Agent South Indian Railway No 293 / 25th February 1890 with an enclosure, and Note from the Examiner of Railway Accounts No 321 / 1st March 1890.

No. 145

SUBMITTED _____ to _____ Government, in

Continuation of this Office endorsement No 141 dated 26th February 1890.

Sidney Smith
Major R.E
for Consulting Engineer for Rys.

Form No. 3.

P W C No. 6005

From

THE CONSULTING ENGINEER

FOR RAILWAYS,

MADRAS,

No. 145

Dated 1st
Received } March 1890.

No. OF ENCLOSURES. 3

Subject.

Submitting papers relating to Budget Estimates, S. I. Ry; for 1890-91.

No. 316 R

PUBLIC WORKS DEPARTMENT,

RAILWAY BRANCH.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 1st March 1890

READ the following

Endorsement from the Consg. Engr for Rys } No. 141 of 26th July 1890

Telegram to the Govt of India P. W. Depte } —— of 26th do

Telegram from the Govt. of India P. W. D. } —— A 88 of 28th do

Endorsement from the Consg Engr for Rys. } —— 1145 of 1st March 1890

Telegram to the Govt. of India P. W. D. } —— of 1st do

ORDERED to be for-

warded to the Government of India in continuation of P. W. D. telegram dated 26th July 1890 with reference to its telegram No: A 88 of 28th July

Sd/ C. S.

Lrs 10 Nov 1/3/90

Ft. No 317 R dy 1st March 1890

Forwarded.

C.S.S.
1.3.90

R

Sup ni nos on 1-3-90

AS
R 1/3

No. 71-2R dy 15-1-90

B

No. 316-17 R dy 1st March 1890.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers :—

From Lieut.-Col. A. G. BEGBIE, R.E., Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Joint Secretary to the Government of Madras, Public Works Department (Railway Branch), dated Calcutta, 12th February 1890, No. 131 A.R.

I am directed to acknowledge the receipt of your No. 72 R., dated the 15th January 1890, forwarding the Capital and Revenue revised and budget estimates of the South Indian Railway for the current official year and the first nine months of 1890-91, and to request that the Government of India may be furnished with a report, which should reach by the 1st March next at latest, of the figures you would recommend finally for adoption under all heads of the Capital and Revenue estimates.

2. It is noticed that the revised estimate of working expenses has been proposed for Rs. 29½ lakhs or Rs. 2 lakhs in excess of the original estimate. An explanation of this increase is requested.

3. As regards the estimates for next year, I am to remark as follows :—

Capital outlay in England.—The estimate received from India office, based on information furnished by the Board, amounts to £90,000, which, converted at the contract rate of exchange, is equal to Rs. 9,39,000, in round figures, against the estimate of Rs. 15,20,000, adopted locally. I am to inquire if the latter estimate is based on indents actually transmitted home, or if the agent of the company can explain the large difference between the two sets of figures.

Administrative earnings.—The estimate under this head for the first nine months of 1890-91, it is observed, is placed at a lower figure than the actuals of the same period of the current year, but as the traffic on this line has been steadily increasing year after year, the Government of India would be glad to know if there is any special reasons to fear that the earnings during next year will be so much below those of the current year as indicated by this estimate.

Suspense.—The estimates of receipts and withdrawals under this head are placed at Rs. 11,06,250 in each case. The reason for this high estimate is not understood, and an explanation is requested on this point. I am also to inquire how the suspense transactions under receipts and expenses can agree in view of the approaching closing of the company's affairs. Under receipts provision should be made for the realization of outstanding earnings on the 31st March next in addition to the transactions of the nine months and under expenses for the liquidation of all liabilities on the same date. The Government of India will be glad to receive a report showing whether, and, if so, how, these transactions have been provided for.

4. I am also to invite attention to the fact that no explanatory note has been furnished with the estimate now under acknowledgment, although the necessity for the submission of such notes has been repeatedly urged. The Government of India would be glad to see this requirement complied with in future.

5. I am to request that the reports called for in paras. 2 and 3 may be submitted with as little delay as possible.

No. 881 C.

Referred to the Consulting Engineer for Railways for very early report, with advertence to his endorsement No. 26, dated 13th January 1890.

17th February 1890. (Signed) C. J. SMITH, Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

From the Consulting Engineer for Railways, dated Madras, 26th February 1890, No. 141.

Office note to the Consulting Engineer for Railways for reply to India's letter, No. 131 A.R., dated 12th February 1890, regarding South Indian Railway revised budget for 1889-90 and budget estimate for 1890-91 (nine months). The following are the final figures recommended for adoption:—

	Revised estimate, 1889-90.	Budget estimate, 1890-91 (nine months).
	RS.	RS.
Capital.		
Withdrawals	12,30,000	9,50,000
Payments	21,25,000	16,43,000
Revenue.		
Receipts—		
Administrative	57,50,000	44,15,000
Suspense	6,50,000	7,70,000
Financial	64,00,000	51,85,000
Expenditure—		
Administrative	39,50,000	29,50,000
Suspense	6,50,000	8,25,000
Financial	46,00,000	37,75,000
Total Capital outlay in England ...	15,00,000	12,00,000

Capital, 1889-90.

The budget estimate for 1889-90 was Rs. 11,50,000. This was found insufficient and an application made to India for an increased grant of Rs. 80,000, raising the estimate to Rs. 12,30,000 as above.

Revenue.

Administrative receipts, 1889-90.—I am inclined myself, from the present state of traffic, to estimate the administrative receipts for 1889-90 at Rs. 58,00,000, but, on referring this to the Chief Auditor for his views, he deprecates anything higher than Rs. 57,40,000. This perhaps may, therefore, be proposed for final adoption, but rounding it off in round number as Rs. 57,50,000. This is the figure entered above.

For the year 1890-91.—The company do not consider that it would be prudent to estimate higher than 58 lakhs for the whole year, which is an increase of about $\frac{1}{2}$ a lakh on 1889-90.

India, in its letter under reference, notices the fact that the earnings for the nine months ending 31st December 1890 are proposed at a lower figure than the actuals for the corresponding period of 1889-90.

The explanation of this is that, in the original estimate in Guaranteed Railway form, for the whole year of 1890-91 a provision of Rs. 57,75,000 was made, being an increase of Rs. 75,000 over the revised estimate for the year 1889-90. On receipt of India's orders to recast this budget for nine months ending 31st December 1890 in Guaranteed Railway form and three months ending 31st March 1891 in State Railway form, the company divided this figure in the ratio of 9 to 3. This was perhaps incorrect. Hence the lower estimate noticed by India.

The figures now proposed for the whole year of 1890-91, as given above, are Rs. 58,00,000, of which Rs. 44,15,000 may be taken as the share for the nine months, that is, Rs. 43,80,000 is taken to represent actuals of current year to 31st December 1890, and Rs. 35,000 has been added as the nine months' share of the estimated increase of Rs. 50,000. If this figure be accepted, the amount for adoption in the estimate in State Railway form for the three months ending 31st March 1891 should be placed at Rs. 13,85,000 instead of Rs. 14,43,500 as submitted in that budget. The difference, however, is only Rs. 58,000 and is not of great importance.

Suspense for 1889-90.—This is placed at 6$\frac{1}{2}$ lakhs.

For the nine months ending 31st December 1890.—This is estimated at Rs. 7,70,000.

India, under this head, calls for an explanation of the high estimate of Rs. 11,06,250 provided in the estimate for period ending 31st December 1890 as already submitted.

The total suspense for this year was estimated at Rs. 14,75,000 and was reduced, when recasting the budget under orders, by one-fourth, resulting in Rs. 11,06,250.

In this estimate, provision was made for—

	RS.
Villupuram-Guntakal State Railway earnings to an extent of ...	5,50,000
Nellore Branch	2,60,000
Working Villupuram-Guntakal State Railway	3,85,000
Working Nellore Branch	1,85,000
Other suspense	95,000
Total ...	14,75,000

After this estimate had been prepared, the date of opening the Villupuram-Guntakal State Railway was considerably postponed.

The figures, now after discussion with the Chief Auditor, are placed as follows:—

	RS.
Receipts from Villupuram-Guntakal State Railway	42,600
Do. from Nellore Branch	1,95,000
Working Villupuram-Guntakal State Railway	30,300
Do. Nellore Branch	1,85,000
Other suspense	1,87,100
Total ...	6,40,000
To the above is to be added, under India's orders, the amount estimated as to traffic earnings unrealized at 31st March 1890. This is taken at ...	1,30,000
Total ...	7,70,000

Revenue expenditure, 1889-90.

	RS.
Administrative expenditure is now finally proposed for	39,50,000
Suspense	6,50,000
Total ...	46,00,000

In reply to India's inquiry as to why provision has been made to the extent of 2$\frac{1}{2}$ lakhs over the original estimate, the following is the explanation received from the Chief Auditor:—

The requirements under fuel were greatly under estimated and the cost of coal has increased by about Rs. 2 per ton and a further provision under this head is required to the extent of about Rs. 1,35,000.

	RS.
Repairs to rolling-stock are expected to cost over original estimate, about	45,000
and exchange has been raised by	40,000
Total ...	2,20,000

against the extra provision of 2 lakhs for 1890-91—

	Rs.
Administrative expenditure is proposed for	29,50,000
and suspense	8,25,000
Total ...	37,75,000

The suspense figures now include Rs. 1,85,000 as estimated outstanding liabilities on 31st March 1890.

Capital outlay in England, 1890-91.—The figures given in the budget, viz., Rs. 15,20,000, were arrived at on estimates furnished by departments of their probable requirements.

Taking the two years 1889-90 and 1890-91 together, the English outlay was estimated as follows:—

	Rs.
Budget, 1889-90	15,00,000
Do. 9 months (1890-91)	15,20,000
Do. 3 do. (do.)	2,00,000
Total ...	32,20,000

The Board's estimate received by Company.

	Rs.
Actual withdrawals (April to October 1889) £94,227 or at 1*s.* 11*d.*	9,83,238
Estimated withdrawals, November 1889 to March 1890, £62,000 or at 1*s.* 11*d.*	6,46,957
Estimated withdrawals, 1890-91, £120,000 or at 1*s.* 11*d.* ...	12,52,174
Total ...	28,82,369
Difference ...	3,37,631

In view of the above it would appear the estimate of Rs. 15,20,000 is too high and the difference of Rs. 3,37,631 may be relinquished and the estimate placed at Rupees 12,00,000 in round number instead of Rs. 15,20,000.

Submitted to Government with reference to No. 881 C., dated 17th February 1890 (herewith returned).

Telegram from the Joint Secretary to the Government of Madras, Public Works Department, Railway Branch, to the Secretary to the Government of India, Public Works Department, dated Madras, 26th February 1890.

Referring to your letter numbered and dated as follows: 131 A.R., 12th February last. Finally propose South Indian Railway for the current official year. Capital withdrawals 12,30,000 nine months. For the next financial year 9,50,000. Payments 21,25,000 and 16,43,000, respectively. Revenue administrative receipts 57,50,000 and 44,15,000. Suspense 6,50,000 and 7,70,000. Financial 64,00,000 and 51,85,000. Administrative expenditure 39,50,000 and 29,50,000. Suspense 6,50,000 and 8,25,000. Financial 46,00,000 and 37,75,000. Capital outlay in England 15,00,000 and 12,00,000.

Telegram from the Secretary to the Government of India, Public Works Department, dated 28th February 1890, No. A 88.

From the Consulting Engineer for Railways, dated Madras, 1st March 1890, No. 145.

From the Agent, South Indian Railway, dated Trichinopoly, 25th February 1890, No. 293.

Enclosure.

Letter from the Chief Auditor, to the Agent, South Indian Railway, dated Trichinopoly, 25th February 1890, No. A 7345/356.

South Indian Railway budget estimates, 1890-91.

In reply to your letter, No. 2963/503 of the 19th instant, I beg to submit the following remarks upon the reference made by the Government of India in their letter, No. 131 A.R., dated the 12th idem.

In my letter, No. A 311 of the 19th instant, in which I recommended application being made for an additional grant of Rs. 2,50,000 on account of Revenue withdrawals during the current official year, I pointed out the heads under which the original budget estimate was likely to be exceeded. The expenditure under fuel will probably show an excess of Rs. 1,35,000 due to the original amount under this head having been an under-estimate and to the increased cost of coal, the price during 1888-89 averaging Rs. 16-5-0 per ton against Rs. 18-2-5 per ton during the current official year. It has been found expedient to raise the original provision under maintenance and renewals of locomotive engines and machinery from Rs. 2,15,000 to Rs. 2,60,000, an increase of Rs. 45,000, but an excess over the actual expenditure during 1888-89 of Rs. 16,000 only. Consequent on these additions and to the low rate which prevailed during the earlier part of the year, an addition of Rs. 40,000 to the amount provided under loss by exchange has been made. These three items will account for the increase of Rs. 2,00,000 in the administrative expenses referred to in para. 2 of the letter from the Government of India.

With reference to the provision made for 1890-91 under cash outlay in England, I beg to explain that the amount of Rs. 15,20,000 was based upon the departmental estimates of their requirements. Since this forecast was made I am in receipt of the Board's estimate of withdrawals from the India office, and find in comparing these figures with the budget provisions that the latter are over-estimated and in the distribution of the amounts required between 1889-90 and 1890-91 it has been assumed that fewer purchases would be made in the former period, and more in the latter, than the Board anticipate.

	Rs.
The actual withdrawals from the India office from March to October amount to a sum of £94,226-17-5, or, say, ...	9,83,238
and the further withdrawals to the end of March 1890 are estimated by the Board to be £62,000, or	6,46,957
making a total of	16,30,195
against a budget provision of	15,00,000
or an excess over the provision of	1,30,195
The estimate of the withdrawals made by the Board for the nine months ending December 1890 is £90,000, or	9,39,000
whereas the provision in the budget is	15,20,000
or in excess of the Board's estimate by	5,81,000
If from this be deducted the amount under-estimated as above	1,30,195
the budget forecast is in excess of the Board's estimate by	4,50,805

If, however, the provision for the whole year be taken into consideration (and the budget was originally prepared for the twelve months) and the Rs. 2,00,000 shown in the budget for the three months ending March 1891 be taken into account as well as the Board's estimate (Rs. 1,20,000)* for the whole year, it will be found that the difference between this estimate for the two years and the amounts entered in the budget is reduced to Rs. 3,37,631. Under these circumstances, it will probably be expedient to increase the provision for English outlay in the revised budget for 1889-90 to Rs. 10,30,000† and to reduce the amount entered for 1890-91 to Rs. 10,53,000.

* *Note.*—Clerical error for £1,20,000.

† *Note.*—Clerical error for Rs. 16,30,000.

The administrative earnings shown in the nine months' budget are certainly less than during the current year. In explanation of this, I may state that, when it became necessary to submit two budgets for the official year 1890-91, the amounts entered for the twelve months in the budget originally prepared were distributed in the proportion of nine to three, and if the provision in the budget for the three months ending March 1891 be added to that in the budget for the nine months, it will be found that an estimated increase of Rs. 75,000 has been allowed in the earnings. This amount may be considered too small, but as the receipts from the carriage of revenue stores of materials for the Villupuram-Guntakal State Railway and of stones for

the Madras Harbour Works will, in the first two certainly, and in the latter probably, be considerably less than during the current official year, it was not considered expedient to anticipate a larger increase.

The receipts under suspense have, however, been over-estimated and may be reduced to Rs. 5,94,000, a corresponding amount being taken as withdrawals. The suspense amounts entered in this budget were based upon earlier dates being taken for opening portions of the Villupuram-Guntakal State Railway than those now anticipated and which have been adopted in framing the estimates for that line.

With reference to the further remarks on the suspense items made by the Government of India, I beg to point out that, as usual, the whole of the administrative earnings and expenses have been included in the budget, and I anticipate that practically all assets and liabilities under these heads will be realized during the official year. If this is incorrect, I shall be glad to be informed in what way it is desired the nine months' budget should be prepared. The only alteration in the direction suggested by the Government of India, which seems to me possible is to reduce the nine months' budget to actual receipts and expenditure and to supplement it by a second budget for the remaining months of the official year, showing the assets realized and liabilities liquidated during that period, but the result will practically be the same as that shown in the budget already submitted.

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Office note from the Examiner, Guaranteed Railway Accounts, to the Consulting Engineer for Railways, dated Madras, 1st March 1890, No. 321.

Chief Auditor's No. A 7345/356, dated 25th February 1890, under cover of Agent, South Indian Railway, No. 293, dated 25th February, to your address, with reference to India's letter, No. 131 A.R., dated 12th February 1890, to the Government of Madras.

I have already submitted a note on the Government of India's letter referred to above, but the following points in the Chief Auditor's letter require notice :—

On page 3 of his letter he says " as well as the Board's estimate (Rs. 1,20,000) for the whole year." * * *

This is evidently a clerical error for £1,20,000 ; and on the same page a little further on—" Under these circumstances it will probably be expedient to increase the provision for English outlay in the revised budget to Rs. 10,30,000." * * *

This figure is not understood as the Board's withdrawals to October and estimate for the remainder of that year amount to Rs. 16,30,195.

I presume Rs. 10,30,000 * is a clerical error for Rs. 16,30,000 and have wired the Chief Auditor for information.

The revised budget provides at present for 15 lakhs. It is most difficult to decide here, and I would suggest that the question be left to the decision of the Government of India. Personally I think 15 lakhs sufficient.

Further he proposes to place the figure for English outlay for the nine months of 1890-91 at Rs. 10,53,000.

When discussing this question at Trichinopoly it was thought advisable to make the figure 12 lakhs and that is the amount I have already suggested for adoption in the budget.

It is very difficult to forecast the requirements of a Guaranteed Railway for stores from England and the provision has generally been found to be incorrect.

I think it more advisable to retain the 12 lakhs, but the Government of India will probably pass their own figure in this case.

The Chief Auditor's provision of Rs. 5,94,000 under suspense is inadequate. My figures are Rs. 7,70,000 and are the same as his with the following exceptions :—

He has included three-fourths of the working expenses of the Nellore Branch only or Rs. 1,38,750 instead of the whole estimate of Rs. 1,85,000, which he should have done as he will receive the whole amount in December.

	Rs.
This difference is therefore	46,250
He also omits provision required by India of the outstanding receipts at 31st March 1890, which is taken at	1,30,000
Total, say, in round number	1,76,000

* A reply from Chief Auditor confirms this supposition and states the figure should be Rs. 16,30,000.

1st March 1890. (Intld.) F.M.

Therefore Rs. 5,94,000 + Rs. 1,76,000 gives my estimate of Rs. 7,70,000.

For similar reasons suspense under withdrawals should be taken at Rs. 8,25,000 as proposed by me instead of Rs. 5,94,000. My figure includes the provision for payment of outstanding liabilities on 31st March 1890, omitted by the Chief Auditor.

With reference to his last paragraph he has mis-read, as I did at first, the intention of the Government of India.

We were told to provide under suspense receipts and withdrawals, respectively, for 1890-91 (nine months) the outstanding earnings and liabilities anticipated at end of March 1890. This we mis-read as March 1891; hence our difficulty. This has been put right as above noted in my proposal already submitted.

———

Submitted to Government in continuation of this office endorsement No. 141, dated 26th February 1890.

———

Telegram to the Secretary to the Government of India, Public Works Department, dated 1st March 1890.

———

Order—dated 1st March 1890, No. 316 R., Public Works.

Ordered to be forwarded to the Government of India in continuation of Madras Public Works Department telegram, dated 26th February 1890, and with reference to its telegram No. A 88, dated 28th February 1890.

(Here enter No. 317 R., dated 1st March 1890.)

(True Extract.)

Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

Exd A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated March, 1*st*.

Read. *Encl.*

G.O., 1st Mar. 1890, No. 316 R.

MARCH.

South Indian Railway

Ordered that the letters from the Agent and the Examiner, Railway Accounts, on the Budget Estimates of the — for 1890-91 be forwarded to the Government of India.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following papers:—

From Lieut.-Col. A. G. BEGBIE, R.E., Officiating Deputy Secretary to the Government of India, Public Works Department (Account—Railway), to the Joint Secretary to the Government of Madras, Public Works Department (Railway Branch), dated Calcutta, 12th February 1890, No. 131 A.R.

I am directed to acknowledge the receipt of your No. 72 R., dated the 15th January 1890, forwarding the Capital and Revenue revised and budget estimates of the South Indian Railway for the current official year and the first nine months of 1890-91, and to request that the Government of India may be furnished with a report, which should reach by the 1st March next at latest, of the figures you would recommend finally for adoption under all heads of the Capital and Revenue estimates.

2. It is noticed that the revised estimate of working expenses has been proposed for Rs. 29½ lakhs or Rs. 2 lakhs in excess of the original estimate. An explanation of this increase is requested.

3. As regards the estimates for next year, I am to remark as follows:—

Capital outlay in England.—The estimate received from India office, based on information furnished by the Board, amounts to £90,000, which, converted at the contract rate of exchange, is equal to Rs. 9,39,000, in round figures, against the estimate of Rs. 15,20,000, adopted locally. I am to inquire if the latter estimate is based on indents actually transmitted home, or if the agent of the company can explain the large difference between the two sets of figures.

Administrative earnings.—The estimate under this head for the first nine months of 1890-91, it is observed, is placed at a lower figure than the actuals of the same period of the current year, but as the traffic on this line has been steadily increasing year after year, the Government of India would be glad to know if there is any special reasons to fear that the earnings during next year will be so much below those of the current year as indicated by this estimate.

Suspense.—The estimates of receipts and withdrawals under this head are placed at Rs. 11,06,250 in each case. The reason for this high estimate is not understood, and an explanation is requested on this point. I am also to inquire how the suspense transactions under receipts and expenses can agree in view of the approaching closing of the company's affairs. Under receipts provision should be made for the realization of outstanding earnings on the 31st March next in addition to the transactions of the nine months and under expenses for the liquidation of all liabilities on the same date. The Government of India will be glad to receive a report showing whether, and, if so, how, these transactions have been provided for.

4. I am also to invite attention to the fact that no explanatory note has been furnished with the estimate now under acknowledgment, although the necessity for the submission of such notes has been repeatedly urged. The Government of India would be glad to see this requirement complied with in future.

5. I am to request that the reports called for in paras. 2 and 3 may be submitted with as little delay as possible.

No. 881 C.

Referred to the Consulting Engineer for Railways for very early report, with advertence to his endorsement No. 26, dated 13th January 1890.

17th February 1890. (Signed) C. J. SMITH, Col., R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

From the Consulting Engineer for Railways, dated Madras, 26th February 1890, No. 141.

Office note to the Consulting Engineer for Railways for reply to India's letter, No. 131 A.R., dated 12th February 1890, regarding South Indian Railway revised budget for 1889-90 and budget estimate for 1890-91 (nine months). The following are the final figures recommended for adoption :—

	Revised estimate, 1889-90.	Budget estimate, 1890-91 (nine months).
	RS.	RS.
Capital.		
Withdrawals	12,30,000	9,50,000
Payments	21,25,000	16,43,000
Revenue.		
Receipts—		
Administrative	57,50,000	44,15,000
Suspense	6,50,000	7,70,000
Financial	64,00,000	51,85,000
Expenditure—		
Administrative	39,50,000	29,50,000
Suspense	6,50,000	8,25,000
Financial	46,00,000	37,75,000
Total Capital outlay in England ...	15,00,000	12,00,000

Capital, 1889-90.

The budget estimate for 1889-90 was Rs. 11,50,000. This was found insufficient and an application made to India for an increased grant of Rs. 80,000, raising the estimate to Rs. 12,30,000 as above.

Revenue.

Administrative receipts, 1889-90.—I am inclined myself, from the present state of traffic, to estimate the administrative receipts for 1889-90 at Rs. 58,00,000, but, on referring this to the Chief Auditor for his views, he deprecates anything higher than Rs. 57,40,000. This perhaps may, therefore, be proposed for final adoption, but rounding it off in round number as Rs. 57,50,000. This is the figure entered above.

For the year 1890-91.—The company do not consider that it would be prudent to estimate higher than 58 lakhs for the whole year, which is an increase of about ½ a lakh on 1889-90.

India, in its letter under reference, notices the fact that the earnings for the nine months ending 31st December 1890 are proposed at a lower figure than the actuals for the corresponding period of 1889-90.

The explanation of this is that, in the original estimate in Guaranteed Railway form, for the whole year of 1890-91 a provision of Rs. 57,75,000 was made, being an increase of Rs. 75,000 over the revised estimate for the year 1889-90. On receipt of India's orders to recast this budget for nine months ending 31st December 1890 in Guaranteed Railway form and three months ending 31st March 1891 in State Railway form, the company divided this figure in the ratio of 9 to 3. This was perhaps incorrect. Hence the lower estimate noticed by India.

The figures now proposed for the whole year of 1890-91, as given above, are Rs. 58,00,000, of which Rs. 44,15,000 may be taken as the share for the nine months, that is, Rs. 43,80,000 is taken to represent actuals of current year to 31st December 1890, and Rs. 35,000 has been added as the nine months' share of the estimated increase of Rs. 50,000. If this figure be accepted, the amount for adoption in the estimate in State Railway form for the three months ending 31st March 1891 should be placed at Rs. 13,85,000 instead of Rs. 14,43,500 as submitted in that budget. The difference, however, is only Rs. 58,000 and is not of great importance.

Suspense for 1889-90.—This is placed at 6½ lakhs.

For the nine months ending 31*st December* 1890.—This is estimated at Rs. 7,70,000.

India, under this head, calls for an explanation of the high estimate of Rs. 11,06,250 provided in the estimate for period ending 31st December 1890 as already submitted.

The total suspense for this year was estimated at Rs. 14,75,000 and was reduced, when recasting the budget under orders, by one-fourth, resulting in Rs. 11,06,250.

In this estimate, provision was made for—

	RS.
Villupuram-Guntakal State Railway earnings to an extent of ...	5,50,000
Nellore Branch	2,60,000
Working Villupuram-Guntakal State Railway	3,85,000
Working Nellore Branch	1,85,000
Other suspense	95,000
Total ...	14,75,000

After this estimate had been prepared, the date of opening the Villupuram-Guntakal State Railway was considerably postponed.

The figures, now after discussion with the Chief Auditor, are placed as follows :—

	RS.
Receipts from Villupuram-Guntakal State Railway	42,600
Do. from Nellore Branch	1,95,000
Working Villupuram-Guntakal State Railway	30,300
Do. Nellore Branch	1,85,000
Other suspense	1,87,100
Total ...	6,40,000
To the above is to be added, under India's orders, the amount estimated as to traffic earnings unrealized at 31st March 1890. This is taken at ...	1,30,000
Total ...	7,70,000

Revenue expenditure, 1889-90.

	RS.
Administrative expenditure is now finally proposed for	39,50,000
Suspense	6,50,000
Total ...	46,00,000

In reply to India's inquiry as to why provision has been made to the extent of 2½ lakhs over the original estimate, the following is the explanation received from the Chief Auditor :—

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Repairs to rolling-stock are expected to cost over original estimate, about	45,000
and exchange has been raised by	40,000
Total ...	2,20,000

against the extra provision of 2 lakhs for 1890-91—

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Total ...	28,82,369
Difference ...	3,37,631

In view of the above it would appear the estimate of Rs. 15,20,000 is too high and the difference of Rs. 3,37,631 may be relinquished and the estimate placed at Rupees 12,00,000 in round number instead of Rs. 15,20,000.

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* *Note.*—Clerical error for £1,20,000.

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This figure is not understood as the Board's withdrawals to October and estimate for the remainder of that year amount to Rs. 16,30,195.

I presume Rs. 10,30,000 * is a clerical error for Rs. 16,30,000 and have wired the Chief Auditor for information.

The revised budget provides at present for 15 lakhs. It is most difficult to decide here, and I would suggest that the question be left to the decision of the Government of India. Personally I think 15 lakhs sufficient.

* A reply from Chief Auditor confirms this supposition and states the figure should be Rs. 16,30,000.
1st March 1890. (Intld.) F.M.

Further he proposes to place the figure for English outlay for the nine months of 1890-91 at Rs. 10,53,000.

When discussing this question at Trichinopoly it was thought advisable to make the figure 12 lakhs and that is the amount I have already suggested for adoption in the budget.

It is very difficult to forecast the requirements of a Guaranteed Railway for stores from England and the provision has generally been found to be incorrect.

I think it more advisable to retain the 12 lakhs, but the Government of India will probably pass their own figure in this case.

The Chief Auditor's provision of Rs. 5,94,000 under suspense is inadequate. My figures are Rs. 7,70,000 and are the same as his with the following exceptions :—

He has included three-fourths of the working expenses of the Nellore Branch only or Rs. 1,38,750 instead of the whole estimate of Rs. 1,85,000, which he should have done as he will receive the whole amount in December.

	Rs.
This difference is therefore	46,250
He also omits provision required by India of the outstanding receipts at 31st March 1890, which is taken at	1,30,000
Total, say, in round number	1,76,000

Therefore Rs. 5,94,000 + Rs. 1,76,000 gives my estimate of Rs. 7,70,000.

For similar reasons suspense under withdrawals should be taken at Rs. 8,25,000 as proposed by me instead of Rs. 5,94,000. My figure includes the provision for payment of outstanding liabilities on 31st March 1890, omitted by the Chief Auditor.

With reference to his last paragraph he has mis-read, as I did at first, the intention of the Government of India.

We were told to provide under suspense receipts and withdrawals, respectively, for 1890-91 (nine months) the outstanding earnings and liabilities anticipated at end of March 1890. This we mis-read as March 1891; hence our difficulty. This has been put right as above noted in my proposal already submitted.

———

Submitted to Government in continuation of this office endorsement No. 141, dated 26th February 1890.

———

Telegram to the Secretary to the Government of India, Public Works Department, dated 1st March 1890.

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Order—dated 1st March 1890, No. 316 R., Public Works.

Ordered to be forwarded to the Government of India in continuation of Madras Public Works Department telegram, dated 26th February 1890, and with reference to its telegram No. A 88, dated 28th February 1890.

(Here enter No. 317 R., dated 1st March 1890.)

(True Extract.)

(Signed) SIDNEY SMITH, Major, R.E.,
Under-Secy. to Govt., P.W.D.,
Railway Branch.

———

Endorsement—dated 1st March 1890, No. 317 R., Public Works.

Forwarded.

(By Order.)

Lt.-Col., R.E.,
Ag. Joint Secy. to Govt., P.W.D.

Exd A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of {1890} Madras.

PUBLIC WORKS.

Dated March, 1st.

Read. *Encl.*

G.O., 1st Mar. 1890, Nos. 316 R., 317 R.

MARCH.

South Indian Railway

Forwarding letters from the Agent and Examiner, Railway Accounts, on the Budget Estimates of the — for 1890-91.