

Public Works (1893) Department.

RAILWAY BRANCH.

G.O., No. 194 - R

DATED 27th January

[Despatch Abstract.]

Budget Estimates — Orders of the Govt of India regarding the preparation of separate — for works and stores on State Railways, communicated to the Consulting Engineer.

BACK PAPERS.

[illegible]

FURTHER PAPERS.

G.O.	No.	Department.	Date.
	1902	Raf 5-11-04	

[For General Distribution.]

Circular No. 1 Railway.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway.

Simla, the 5th January 1893.

Preparation of separate budget estimates for works and stores on State Railways.

Read the following papers:—

Public Works Department Circular No. 12 R., dated 21st October 1890.

Public Works Department letter No. 403 A.—R., dated 5th August 1891.

RESOLUTION.—The Government of India has had under consideration the present form of budget estimate for capital outlay on State railways, which, while exhibiting the cash and stores outlay in separate columns, yet allows the fluctuations in stores accounts to unduly influence the provision for works.

2. This defect in the present system is most appreciable on open lines of railway where the credits to capital on account of stores withdrawn for revenue expenses are very considerable. It is possible that an unexpected fall in traffic, which would cause a smaller withdrawal of stores for working and a consequently smaller credit to capital, would so materially reduce the total grant for capital outlay as to prevent the management of the line from carrying out the works contemplated in the budget programme and on account of which arrangements had been made. On the other hand, a large increase in traffic would have an opposite though equally disturbing effect, for by increasing the credits to capital it would place at the disposal of the management a larger grant than it was prepared to spend, and to prevent a lapse, it would be often tempted to expend the increased grants in a manner not the most economical.

3. With the view of remedying these drawbacks and obviating undue interference with a line's budget programme for works, it appears desirable to completely separate the programme for works outlay from that for stores expenditure; the Government of India has accordingly decided that budget estimates should be submitted in the attached forms, by all railways, both open lines and lines under construction.

4. Separate grants will be assigned to each railway for the two services, and in the case of all lines on which expenditure in England is treated as a final charge in the accounts of the India Office, the grants for Stores expenditure will be retained in the hands of the Government of India, local authorities having no power to reappropriate to or from them. The grants for Works expenditure will be utilized under existing rules.

5. In the case of railways on which English expenditure is classed as a remittance in the accounts of the India Office, the Government of India will not be in a position to take such complete control of the Stores grants, but on these lines also, the two budgets should be kept separate and the effect of Stores transactions on the Works programme be clearly brought out.

6. By thus separating the Stores estimates the Government of India trusts that it will be possible in future for the management of each line to carry out works to the full extent contemplated in the budget programme, and that the proposed system will obviate the inconvenience arising from an original grant for expenditure on works being seriously cut down by excess charges for stores, or the difficulty experienced in disposing of a large balance made available towards the end of a year through short charges for stores.

7. All alterations in any of the Stores programmes will be dealt with by the Government of India within the Stores budgets in the aggregate; and by this arrangement it is expected that the Works budget of each line will be interfered with (when the net fluctuations on the aggregate stores budget should render such action necessary) only to the extent of its share of this net fluctuation in stores, instead of having to bear the effect of the gross fluctuation in its own Stores budget.

8. It appears to the Government of India that in addition to providing for a more efficient execution of the yearly programme, the change now authorized will admit of the responsibility of the management of each railway for spending the line's grant being more clearly defined. It will also allow of a clear programme for works being drawn up, which, being unhampered by considerations of receipt and issue of stores, can be adhered to in its entirety, excepting minor modifications within the grant itself.

9. In furtherance of this system of providing funds, it seems necessary that the estimates of individual works should show estimated cash and stores outlay separately; and the Government of India desires that, in future, on all estimates for works the total outlay should be distributed between the amount of cash to be disbursed and the amount required to cover value of material to be drawn from stores. This division is understood to be very generally followed at present.

10. In order that the progress of outlay may be compared with the Works and Stores budgets, it is necessary that the expenditure reported to the Accountant General, Public Works Department, in the monthly return of grants, expenditure and balances (forms Nos. 53 and G 16) commonly called Form D, should be distributed between works and stores outlay by using separate columns for Works and Stores.

ORDER.—Ordered, that the foregoing be communicated to the local governments and administrations, and to the officers noted in the margin for information and guidance or for information only, as indicated.

For information and guidance.
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 Accountant General, Public Works Department.
The Director General of Railways.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lucknow, Central Division and Assam.

For information only.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Comptroller General.
The Resident at Hyderabad.
The Agents to the Government-General for Central India, Rajputana, and Baluchistan.

Ordered also, that a copy be forwarded to the Finance Department for information.

F. L. O'CALLAGHAN,
Secretary to the Government of India.

Documents accompanying.
Two forms of Budget Estimates.

Government of India Central Printing Office.—No. 832 P. W. D.—13-1-93.—1-420.

(SPECIMEN ONLY.)

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION. REVISED AND BUDGET ESTIMATES OF

CONSTRUCTION WORKS ON THE A. B. C. RAILWAY
FOR

1891-92 AND 1892-93.

MEMORANDUM.

	Rs.
GRANT SANCTIONED IN PUBLIC WORKS DEPARTMENT RESOLUTION No.	9,23,000
DATED	
PROGRAMME APPROVED:—	
CASH OUTLAY	9,23,000
VALUE OF STORES TO BE DRAWN FROM STOCK	17,23,000
TOTAL	26,46,000

CAPITAL REVISED AND BUDGET ESTIMATES OF CONSTRUCTION WORKS ON THE A. B. C. RAILWAY FOR 1891-92 AND 1892-93.

General Abstract.

Main name of Expenditure.	1		2		3			4			5		6		7	
	Actuals to end of 1890-91.	Deduct grant, 1891-92.	Revised Estimates, 1891-92.			Budget Estimates, 1892-93.			Total probable outlay to end of 1892-93 (columns 1, 3 and 4).	Remaining to be spent in future years.	Sanctioned estimate.	Rs.	Rs.	Rs.	Rs.	
			Cash.	Stores.	Total.	Cash.	Stores.	Total.								
Works and Services.																
I.—Preliminary Expenses	20,97,380	2,500	200	...	200	...	...	...	15,499	...	...	26,97,650	...	...	...	...
II.—Land	20,97,319	45,900	30,000	...	20,000	...	...	...	1,54,290	...	...	21,33,407	...	...	...	...
III.—Formation	2,28,36,032	4,82,450	7,84,000	60,000	8,04,000	...	...	...	6,73,113	6,73,113	...	3,37,94,292	...	...	...	...
IV.—Bridge-work	6,71,13,256	9,28,401	7,07,000	4,00,000	11,07,000	...	...	...	3,70,000	10,081	...	6,92,66,567	...	...	...	...
V.—Fencing	20,35,035	85,769	16,000	...	6,000	...	...	...	7,673	10,081	...	30,59,389	...	...	...	...
VI.—Electric Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
VII.—Ballast and Permanent-way	7,12,75,515	4,51,587	2,33,000	2,50,000	4,83,000	...	...	...	40,012	1,04,051	...	7,19,11,578	...	...	...	...
VIII.—Stations and Buildings	2,00,66,743	7,81,415	6,18,000	2,16,000	7,33,000	...	...	...	2,81,861	60,115	...	2,17,50,719	...	...	...	...
Total Construction Accounts																
IX.—Plant	10,97,23,850	27,31,111	22,50,200	9,12,000	31,62,200	...	...	...	8,70,212	8,67,260	...	20,46,13,522	...	...	...	...
X.—Fences, etc.	70,19,049	1,23,073	...	60,000	60,000	...	...	...	6,317	1,700	...	70,41,266	...	...	...	...
XI.—Rolling stock	9,83,320	1,23,073	...	14,000	14,000	...	...	...	...	...	...	9,18,330	...	...	...	...
XII.—General charges as per Schedule A	3,36,93,829	18,61,904	2,800	9,10,000	9,12,800	...	...	...	...	8,64,000	40	3,54,70,829	...	...	...	...
	1,74,80,843	49,862	73,000	...	73,000	...	...	...	47,271	40	...	1,76,01,156	...	...	...	...
Total expenditure on Final Heads																
Purchase of line	25,94,95,893	47,66,000	22,47,000	18,96,000	41,43,000	...	...	...	9,23,000	17,23,000	...	28,62,94,893	...	...	...	...
Overdrawn Capital	4,91,16,213	...	...	...	...	...	...	...	...	...	...	4,91,16,213	...	...	...	...
Loss by Exchange	24,70,470	...	...	...	...	...	...	...	...	...	...	24,70,470	...	...	...	...
Miscellaneous advances	94,29,110	...	...	...	...	...	...	...	...	...	...	94,29,110	...	...	...	...
	...	47	...	...	...	...	...	...	...	...	...	47	...	...	...	...
Total																
Defect—Receipts on Capital Account	32,09,10,713	47,66,000	22,47,000	18,96,000	41,43,000	...	...	...	9,23,000	17,23,000	...	32,76,89,733	...	...	...	...
Cash and stores taken over from Company on purchase of line	23,84,833	...	...	...	...	...	...	...	...	...	...	23,84,833	...	...	...	...
	48,30,651	...	...	...	...	...	...	...	...	...	...	48,30,651	...	...	...	...
Total																
	31,38,85,259	47,66,000	22,47,000	19,96,000	41,43,000	...	...	...	9,23,000	17,23,000	...	32,04,74,239	...	...	...	...

* Supplemented by a list of works, etc., as prescribed in paragraph 7 of Public Works Department Circular No. 15-B, of 1890.
This refers only to the preliminary items of the Budget Estimate.

Dated the

Manager,
Railway.

CAPITAL AND REVENUE.

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

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

[illegible]

Sub heads of Establishment.	Period Estimate, 1891-92.	Budget Estimate, 1892-93.	Distribution.			
			Capital.		Revenue.	
			1891-92.	1892-93.	1891-92.	1892-93.
Direction or General	1,000	...	1,000	...	...	...
Engineering	59,000	32,311	59,000	32,311	...	...
Stores	12,000	15,000	12,000	15,000	...	...
Audit and Accounts	...	...	...	...	...	...
Medical and Sanitation	...	...	...	...	...	...
Locomotive	1,000	...	1,000	...	...	...
Traffic	...	...	...	...	...	...
Total	73,000	47,311	73,000	47,311	...	...

(SPECIMEN ONLY.)

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

Capital expenditure on Public Works not charged against Revenue.

48.—STATE RAILWAYS—CONSTRUCTION.
REVISED AND BUDGET ESTIMATES

OF

STORES TRANSACTIONS ON THE A. B. C. RAILWAY
FOR

1891-92 AND 1892-93.

MEMORANDUM.

	Rs.
GRANT SANCTIONED IN PUBLIC WORKS DEPARTMENT RESOLUTION No. DATED , FOR INDIAN OUTLAY	—20,93,000
GRANT FOR ENGLISH OUTLAY— <i>vide</i> SCHEDULE G.	25,00,000
TOTAL GRANT	4,07,000

THE BUDGET ESTIMATE CONTEMPLATES A TOTAL EXPENDITURE OF Rs. 1,07,09,700
AS UNDER :—

CASH OUTLAY ON STORES	61,40,000
EXPENDITURE IN ENGLAND BROUGHT TO ACCOUNT AT 2s. PER RUPEE	32,00,700
EXCHANGE AND INSURANCE CHARGES ON EXPENDITURE IN ENGLAND	13,69,000
Total	1,07,09,700

AND IS PROVIDED FOR AS FOLLOWS :—

	Rs.
EXPENDITURE IN ENGLAND BROUGHT TO ACCOUNT AT PAR	32,00,700
CREDITS TO BE REALIZED FROM REVENUE FOR STORES TO BE ISSUED—FROM SCHEDULE E	51,00,000
CREDITS TO BE REALIZED FROM REVENUE FOR WORKSHOP OUTTURN—FROM SCHEDULE D	29,00,000
CREDITS TO BE REALIZED FROM REVENUE FOR MANUFACTURE OUTTURN—FROM SCHEDULE C	2,50,000
CREDITS TO BE REALIZED FROM SALES—FROM SCHEDULE F	14,51,000
Total	1,29,01,700
BALANCE BEING INDIAN GRANT REQUIRED AS ABOVE	—20,93,000

OF STORES TRANSACTIONS ON THE A. B. C. RAILWAY FOR 1891-92 AND 1892-93.

General Abstract.

Suspense heads.	Actuals at end of 1890-91.	REVISED ESTIMATE, 1891-92.					BUDGET ESTIMATE, 1892-93.					Probable balance at end of 1892-93.
		Debita.			Credita.	Net debit or credit.	Debita.			Credita.	Net debit or credit.	
		Cash.	Stores.	Total.			Cash.	Stores.	Total.			
Purchases as per Schedule A	Rs. 23,067	Rs. 43,29,000	Rs. ...	Rs. 43,29,000	Rs. 43,29,000	Rs. 1,000	Rs. 21,967	Rs. 31,10,000	Rs. ...	Rs. 31,10,000	Rs. ...	Rs. 24,967
London Stores "	1,47,337	1,21,000	55,55,300	53,79,300	53,85,300	—6,000	1,41,337	1,50,000	45,68,700	47,18,700	—1,300	1,40,037
Manufactures "	4,67,217	8,45,000	3,15,000	11,60,000	12,15,000	—55,000	4,12,217	10,90,000	1,20,000	12,00,000	—30,000	3,82,217
Workshop manufactures as per Schedule D	—23,363	14,85,000	50,10,000	61,85,000	61,85,000	...	—23,363	15,00,000	45,50,000	60,50,000	...	—23,363
Stores in depôts as per Schedule E	1,10,35,011	...	1,37,98,300	1,37,98,300	1,41,68,000	—3,69,700	1,06,45,311	...	1,23,60,000	1,29,60,000	—5,84,000	1,00,61,311
Sales as per Schedule F	8,770	...	13,32,000	13,32,000	13,32,000	...	8,770	...	14,51,000	14,51,000	...	8,770
TOTAL	1,16,58,939	67,83,000	2,57,00,600	3,24,83,600	3,29,33,300	—4,49,700	1,12,09,239	61,40,000	2,30,19,700	2,91,59,700	—6,15,300	1,05,93,939
Deduct—Debita to the Indian books by credits to expenditure in England for various stores received and other items charged off in England	11,83,29,174	...	56,85,800	36,53,900	...	36,85,300	12,20,14,471	...	32,00,700	32,00,700	32,00,700	12,52,15,174
Net Indian transactions	—10,66,70,235	67,83,000	2,50,15,300	2,87,99,300	3,29,33,300	—41,35,000	—11,05,05,235	61,40,000	1,98,49,000	2,59,80,000	—39,16,000	—11,46,21,235

Dated

189

**Manager,
Railway.**

10

SCHEDULE A.

11

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1901-02.			BUDGET ESTIMATE, 1902-03.			Objects for which required.
	Cash.	Stores.	Total.	Cash.	Stores.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Balance at commencement of year	...	...	-23,967	...	...	-24,967	
DEBITS DURING THE YEAR.							
<i>Local purchases.</i>							
Firewood	5,00,000	...	5,00,000	4,00,000	...	4,00,000	Revenue. Working Expenses.
Coal	15,00,000	...	15,00,000	12,00,000	...	12,00,000	
Timber sleepers	7,00,000	...	7,00,000	5,00,000	...	5,00,000	
Running stores	15,00,000	...	15,00,000	13,00,000	...	13,00,000	
Miscellaneous stores	1,29,000	...	1,29,000	10,000	...	10,000	
TOTAL PURCHASES	43,29,000	...	43,29,000	34,10,000	...	34,10,000	
TOTAL BALANCE plus PURCHASES	...	...	43,05,033	...	...	33,80,033	
<i>Credits during the year.</i>							
<i>By transfers to debit of "Stores"—</i>							
Firewood	5,00,000	...	5,00,000	4,00,000	...	4,00,000	Revenue. Working Expenses.
Coal	15,00,000	...	15,00,000	12,00,000	...	12,00,000	
Timber sleepers	7,00,000	...	7,00,000	5,00,000	...	5,00,000	
Running stores	15,00,000	...	15,00,000	13,00,000	...	13,00,000	
Miscellaneous stores	1,28,000	...	1,28,000	10,000	...	10,000	
TOTAL CREDITS	43,28,000	...	43,28,000	34,10,000	...	34,10,000	
Balance estimated at end of year	...	...	-21,967	...	...	-21,967	
Difference between opening and closing balances	...	...	1,000	...	...	...	

Note—Cash outlay in India to the extent of Rs. 31,10,000 is provided for in this schedule during 1952-53.

SCHEDULE B.

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.						BUDGET ESTIMATE, 1892-93.					
	INDIAN CHARGES.			Objects for which required.			INDIAN CHARGES.			Objects for which required.		
	English cost at 2 shillings per rupee.	Cash.	Exchange and Insurance.	Total.	Grand Total.		English cost at 2 shillings per rupee.	Cash.	Exchange and Insurance.	Total.	Grand Total.	
Balance at commencement of year		Rs. 1,47,337			Rs. 1,47,337			Rs. 1,41,337			Rs. 1,41,337	
Supplies during the year.												
Permanent way	14,47,000	40,000	5,94,000	6,43,000	20,90,000	Revenue—Renewals.		32,000	4,74,000	5,06,000	16,32,000	Revenue—Renewals.
Girders for Main Bridge	1,25,000	1,000	1,25,000	1,26,000	1,26,000	"	20,000	1,000	21,000	21,000	21,000	"
Station materials	57,000	1,000	16,000	17,000	58,000	"	30,000	1,000	31,000	31,000	31,000	"
Spare parts of Locomotives	2,61,000	21,000	1,13,000	1,34,000	2,82,000	"	6,000	31,000	37,000	37,000	37,000	"
" of Rolling stock	6,41,000	61,000	2,75,000	3,36,000	6,76,000	" Working expenses.	4,80,700	21,000	2,10,000	2,31,000	7,21,700	"
Plant and machinery	1,35,000	14,000	2,06,000	2,20,000	2,34,000	"						"
Miscellaneous stores for working the line	4,50,300	14,000	2,06,000	2,20,000	4,74,300	Capital—Additions.		2,000				Capital—New works.
Stores for Capital works	50,000	2,000	20,000	22,000	52,000	"	40,000	2,000	21,000	23,000	23,000	"
Workshop machinery	50,000	3,000	1,74,000	1,87,000	1,92,000	"	6,000		3,000	9,000	9,000	"
Girders for Chokeab Bridge	4,31,000	13,000	2,000	2,000	4,44,000	"						"
Automatic brake gear	5,000		4,000	4,000	9,000	"						"
Plant for electric power	9,000				9,000	"						"
Station materials, pumps, etc.						"						"
Material for 200 low-sailed wagons						"						"
Girders for Jhelum and Havi Bridges						"						"
Permanent way for gradient improvements.						"						"
Travelling cranes						"						"
Total supplies	36,85,300	1,24,000	15,70,000	16,94,000	53,79,300			1,50,000	13,68,000	15,18,000	47,18,000	
Total balance plus debits					55,30,637						48,60,037	
Credits during the year.												
By amount transferred to the head "Stores"					8,50,000						11,03,000	
For Capital works					45,79,300						51,17,000	
" Revenue purpose												
Total											47,20,000	
Balance estimated at end of year											1,40,037	
Difference between opening and closing balances											-1,300	

SCHEDULE C.

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.			BUDGET ESTIMATE, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year	...	...	4,67,217	...	...	4,12,217
Debits during the year.						
Collieries	3,25,000	1,35,000	4,60,000	6,44,000	36,000	6,80,000
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
Oil Mill	3,00,000	1,00,000	4,00,000	4,00,000	70,000	4,70,000
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	8,45,000	3,15,000	11,60,000	10,80,000	1,20,000	12,00,000
Total balance plus debits	...	...	16,27,217	...	...	16,12,217
Credits during the year.						
By value of outturn charged to Revenue Account	...	...	...	...	...	2,50,000
Ditto ditto to Stores	...	...	12,15,000	...	...	9,80,000
Total credits	...	...	12,15,000	...	...	12,30,000
Balance expected at end of year	...	...	4,12,217	...	...	3,82,217
Difference between opening and closing balances	...	...	-55,000	...	...	-30,000

NOTE.—This schedule provides for cash outlay in India of Rs. 10,80,000 during 1892-93.

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

SCHEDULE D.

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.			BUDGET ESTIMATE, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year	...	...	—23,363	...	...	—23,363
<i>Debits during the year.</i>						
Works in progress	6,00,000	2,00,000	8,00,000	5,00,000	15,50,000	20,50,000
New Works	8,85,000	48,00,000	56,45,000	10,00,000	50,00,000	40,00,000
TOTAL DEBITS	14,85,000	50,00,000	64,85,000	15,00,000	45,50,000	60,50,000
TOTAL BALANCE plus debits	...	...	64,61,637	...	...	60,26,637
<i>Credits during the year.</i>						
By value of outturn charged direct to Revenue account	...	...	36,15,000	...	...	28,00,000
Ditto ditto to Stores	...	...	28,70,000	...	...	32,50,000
TOTAL CREDITS	...	...	64,85,000	...	...	60,50,000
Balance expected at end of year	...	...	—23,363	...	...	—23,363
Difference between opening and closing balances	...	...	...	...	...	...

NOTE.—This schedule provides for cash outlay in India of Rs. 16,00,000 during 1892-93.

SCHEDULE E.

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.		BUDGET ESTIMATE, 1892-93.	
	Rs.	Rs.	Rs.	Rs.
To balance at commencement of year	1,10,35,011	1,06,45,311	4,00,000	50,000
To Receipts during the year :—				
Local purchases—				
Firewood	5,00,000	4,00,000	12,00,000	4,00,000
Coal	15,00,000	12,00,000	8,00,000	—12,000
Sleepers (timber)	7,00,000	6,00,000	13,00,000	2,50,000
Running stores	15,00,000	10,00,000	10,00,000	2,15,000
Miscellaneous stores	1,25,000	1,00,000	13,03,000	60,000
London stores—			34,17,000	14,000
For Capital Works	8,50,000	8,50,000	6,31,000	9,10,000
For Revenue purposes	45,29,300	45,29,300	20,000	...
Manufactures—				
Coal	5,15,000	5,15,000	1,50,000	1,35,000
Bricks	1,50,000	1,50,000	10,000	5,000
Lime	50,000	50,000	1,00,000	50,000
Castor oil	1,00,000	1,00,000	1,00,000	20,000
Linseed oil	1,50,000	1,50,000	50,000	75,000
Sweet oil	1,00,000	1,00,000	4,000	2,00,000
Mustard oil	20,000	20,000	15,000	25,00,000
Soots	80,000	80,000	1,00,000	5,00,000
Scantlings	2,00,000	2,00,000	1,00,000	3,00,000
Workshop manufactures—				
Locomotive duplicates	1,00,000	1,00,000	1,00,000	50,000
Screw couplings	5,00,000	5,00,000	6,00,000	14,50,000
Teak squares	2,00,000	2,00,000	3,10,000	56,45,000
" scantling	1,00,000	1,00,000	1,00,000	13,32,000
Well corbs	1,00,000	1,00,000	1,00,000	1,41,84,000
Wheel barrows	6,00,000	6,00,000	5,00,000	1,00,61,311
Trolleys	1,00,000	1,00,000	4,50,000	2,30,05,311
Iron sleepers	1,00,000	1,00,000	1,23,60,000	—5,84,000
Asle-boxes and brasses	8,70,000	8,70,000	1,37,94,300	
Miscellaneous stores for Revenue purposes			2,49,33,311	
TOTAL RECEIPTS DURING THE YEAR	1,37,94,300	1,23,60,000	2,30,05,311	
GRAND TOTAL	1,37,94,300	1,23,60,000	2,30,05,311	
By Issues during the year :—				
To Capital works—				
Formation	4,00,000	4,00,000	12,00,000	6,73,413
Bridge-work—Jhelum and Ravi Bridges	12,00,000	12,00,000	8,00,000	10,631
Fencing—Write-back of overcharges	5,00,000	5,00,000	13,00,000	1,04,051
Railast and Permanent-way	1,00,000	1,00,000	10,00,000	69,115
Stations and Buildings	10,00,000	10,00,000	1,00,000	1,700
Plant	13,03,000	13,03,000	34,17,000	8,61,000
Ferries, etc.	34,17,000	34,17,000	20,000	40
Rolling stock	6,31,000	6,31,000	1,50,000	36,000
General charges	20,000	20,000	10,000	1,000
To Manufactures—				
Working stores for colliery	1,00,000	1,00,000	1,00,000	50,000
Fuel for lime burning	1,00,000	1,00,000	1,00,000	20,000
Castor seed, etc.	1,00,000	1,00,000	50,000	13,000
Working stores for oil mill	50,000	50,000	4,000	2,00,000
Timber for scantlings	50,000	50,000	15,000	25,00,000
To Workshop Manufacture—				
Iron, steel, etc.	1,00,000	1,00,000	1,00,000	5,00,000
Ironwork for Rolling stock	1,00,000	1,00,000	1,00,000	10,00,000
Timber	1,00,000	1,00,000	6,00,000	51,00,000
Coal and fuel	1,00,000	1,00,000	3,10,000	14,51,000
Working stores	6,00,000	6,00,000	1,00,000	1,29,44,000
Engines for erection	2,00,000	2,00,000	1,00,000	1,00,61,311
To Revenue working expenses	8,70,000	8,70,000	1,37,94,300	2,30,05,311
To Sales as per Schedule F				—5,84,000
TOTAL ISSUES	1,41,84,000	1,41,84,000	2,49,33,311	
Balance expected at close of year	...	...	2,30,05,311	
GRAND TOTAL	1,41,84,000	1,41,84,000	2,30,05,311	
Difference between opening and closing balances	...	...	...	

SCHEDULE F.

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.			BUDGET ESTIMATE, 1892-93.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance at commencement of year .	...	...	8,770	...	...	8,770
<i>Debits during the year.</i>						
Stores sold to Contractors . .	...	2,00,000	2,00,000	...	3,00,000	3,00,000
Sleepers sold to Kashmir Railway .	...	5,00,000	5,00,000	...	6,00,000	6,00,000
Rails " " " . . .	...	5,00,000	5,00,000	...	5,51,000	5,51,000
Two engines sold to Patiala Railway	...	1,32,000	1,32,000	...	...	...
Total debits .	...	13,32,000	13,32,000	...	14,51,000	14,51,000
Total balance plus debits .	...	...	13,40,770	...	...	14,59,770
<i>Credits during the year.</i>						
By value recovered . . .	13,32,000	...	13,32,000	14,51,000	...	14,51,000
Balance expected at end of year .	...	...	8,770	...	...	8,770
Difference between opening and closing balances . . .	...	...	...	...	...	...

SCHEDULE G.

Statement showing sum set aside for expenditure in England on the Railway during 1892-93.

Particulars.	Amount.
	Rs.
Indent No. 21 of 1891 for spare parts of Locomotives	20,233
Ditto 23 " for Tools and Stores	21,326
Ditto 24 " for Miscellaneous Stores	8,756
Ditto 27 " for Iron	4,455
Ditto 30 " for spare parts of Rolling stock	6,485
Ditto 31 " ditto ditto	1,270
Ditto 33 " for Vacuum brake gear	49,140
Ditto 34 " for Boiler Tubes	16,616
Ditto 35 " for spare parts of Rolling stock	1,99,328
Ditto 36 " for Permanent-way material	55,543
Ditto 37 " for Plant for Dandote Colliery	6,359
Ditto 16 (Director General of Railways) for Permanent-way	1,46,000
Ditto 1 of 1892 for travelling cranes	33,280
Ditto 2 " for spare parts of Rolling stock	4,31,006
Ditto 3 " for Paints, etc.	26,957
Ditto 4 " for Portland cement	17,190
Ditto 5 " Tools and Stores	97,052
Ditto 6 " for Metals	1,36,966
Ditto 7 " for spare parts of Rolling stock	10,515
Ditto 8 " for Tickets	4,338
Ditto 9 " for Permanent-way material	10,40,000
	23,44,815
Reserve to meet further Indents likely to be sent forward hereafter for compliance	1,55,165
Total provision for expenditure in England	25,00,000

Manager,
Railway.

Dated

Order No. 194 R 27 January 1893.

Communicated to the
Com. Exp. for R. for infor-
-mation and guidance with
reference to Prop. —

No. 1738 R 27 Jan 1890.

" 1723 R 2/20 Sept 1891.

Wm. F. B. Walker
R.

To.

The Com. Exp. for R.

" Exp. in Chief, C. C. R.

" Exp. C. C. R. acts.

" " " R. acts.

" " P. Dr. acts.

" Financial Depart.