

Public Works (1893) Department.

RAILWAY BRANCH.

G.O., No. 215. R

DATED 1st February

[Despatch Abstract.]

East Coast Railway - Letter from the Govt of India allotting a provisional grant of Rs 95,00,000 to meet capital outlay on the — during 1893-94 communicated to the officers concerned.

FURTHER PAPERS.

[illegible]

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

1ST FEBRUARY 1893, No. 215 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the 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, 23rd January 1893, No. 86 A.R.

Calcutta, 23rd January 1893, No. 86 A.R.
 * With reference to your letter, No. 2980 R. of the 10th December 1892, forwarding the schedule of demands of the East Coast Railway for 1893-94, I am directed to intimate that the Government of India have been pleased to allot a provisional grant of Rs. 95,00,000 to meet capital outlay on the East Coast Railway during 1893-94:

2. From the latest advices of expenditure in England, it is probable that the lapse on indents for English stores, sent forward for compliance during 1892-93, will amount to about Rs. 2,15,000 (par value).

3. I am to request that the budget estimate may be prepared for the amount of Rs. 95,00,000, now provisionally allotted, and that the programme of operations may be so drawn up as to keep the expenditure of the year within this limit. The grant will, however, be raised to 100 lakhs subsequently, if possible.

4. The grant now allotted is intended to cover expenditure in England and in India, including charges for exchange, and provision must be made as usual from this grant to cover the estimated outlay in England on all stores for which indents for compliance during 1893-94 have been or may be transmitted, including the sum of Rs. 2,15,000 referred to in para. 2 above.

5. The rate at which exchange should be calculated in both the revised estimate for 1892-93 and budget estimate for 1893-94 has been provisionally fixed at 1s. 3d. the rupee, as advised in Public Works Department letter, No. 715 of the 29th November 1892, and all charges for exchange should be calculated on this basis. Full particulars of the provision on each account should be furnished in the notes accompanying the estimate.

6. The budget estimate should be prepared in the form prescribed in Public Works Department Circular No. 1, Railway, of 1903, and in order to meet the requirements of that circular, it will be necessary to divide the grant between Works and Stores expenditure.

2 1ST FEBRUARY 1893, No. 215 R., PUBLIC WORKS.

ORDER—dated 1st February 1893, No. 215 R., Public Works.

Communicated to the Consulting Engineer for Railways and to the Engineer-in-Chief, East Coast Railway, with reference to Proceedings, No. 2979 R., dated 10th December 1892.

(True Extract.)

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

To the Consulting Engineer for Railways.
" Engineer-in-Chief, East Coast Railway.
" Kistna and Godavari Bridges.
" Examiner, East Coast Railway Accounts.
Editors' Table.

Exd. T. K. Narayana Aiyangar.
Spare Copies.

RAILWAY.

Govt. of {1893} Madras.

PUBLIC WORKS.

Dated February, 1st.

Recd.

Encl.

G.O., 1st Feb. 1893, No. 215 R.

FEBRUARY.

East Coast Railway

Letter from the Government of India allotting a provisional grant of Rs. 95,00,000 to meet capital outlay on the — during 1893-94, communicated to the officers concerned.

[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 Governor-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. 802 P. W. D.—13-1-93.—1420.

(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. DATED	9,23,000
PROGRAMME APPROVED:—	
CASH OUTLAY	9,23,000
VALUE OF STORES TO BE DRAWN FROM STOCK	17,23,000
TOTAL	26,46,000

General Abstract.

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**Manager,
Railway.**

Dated the

CAPITAL AND REVENUE.

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.

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

ST. ORDINATE.		TOTAL SUBORDINATE	
Supervision, 2nd grade	4		
Overseers, do.	4		
Do., 3rd grade			
Sub-Overseers, unclassified			
Sub-Divisional allowance			
OFFICE ESTABLISHMENT.		TOTAL	
Accountants			
Accounts Clerk			
Clerks unclassified			
Driftmen			
Messals and Kitchens			
TOTAL		TOTAL	
Local and other allowances			
Travelling Allowance			
Quarters			
Office Accommodation			
Instruments			
Office Expenses			
TOTAL ENGINEERING		TOTAL	
STORNS.		TOTAL	
Share of General charges of Secretary of State			
Storekeepers			
Sub-Storekeepers			
Accountants			
Clerks			
Petty			
Travelling Allowances			
Local and other allowances			
Quarters			

Budget Estimate of General Charges of the Railway for the year 1892-93—contd.

NAMES.	1891-92.	1892-93.	Debit.	Monthly salary of Chief.	REVISED ESTIMATE, 1891-92.				BUDGET ESTIMATE, 1892-93.				REMARKS.
					Per annum.		Distribution of Charges.		Per annum.		Distribution of Charges.		
					Capital.	Revenue.	Capital.	Revenue.	Capital.	Revenue.	Capital.	Revenue.	
STONES—Contd.													
Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	...	...
Instruments	...	...	...	...	...	...	...	...	...	...	...	...	...
Office Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL STONES													
AUDIT AND ACCOUNTS.													
Examiner	...	...	...	...	...	...	...	...	...	...	...	...	...
Deputy Examiner	...	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	...	...	...	...	...	...	...	...	...	...	...	...	...
Clerks	...	...	...	...	...	...	...	...	...	...	...	...	...
Local and other allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Quarters	...	...	...	...	...	...	...	...	...	...	...	...	...
Office Accommodation	...	...	...	...	...	...	...	...	...	...	...	...	...
Office Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL													
MEDICAL AND SANITATION.													
Hospital Assistants	...	...	...	...	...	...	...	...	...	...	...	...	...
Compounder	...	...	...	...	...	...	...	...	...	...	...	...	...
Menials	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Instruments	...	...	...	...	...	...	...	...	...	...	...	...	...
Office Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...
Medicine	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL													

[illegible]

Sub heads of Establishment.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.	Disbursement.		
			Capital.		Revenue.
			1891-92.	1892-93.	1891-92. 1892-93.
Direction or General	1,000	...	1,000	...	...
Engineering	50,000	32,311	50,000	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
OFSTORES TRANSACTIONS ON THE A. B. C. RAILWAY
FOR

1891-92 AND 1892-93.

MEMORANDUM.

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

THE BUDGET ESTIMATE CONTEMPLATES A TOTAL EXPENDITURE OF Rs. 1,07,03,700
AS UNDER:—

CASH OUTLAY ON STORES	61,40,000
EXPENDITURE IN ENGLAND BROUGHT TO ACCOUNT AT 2s. PER REPER	32,00,700
EXCHANGE AND INSURANCE CHARGES ON EXPENDITURE IN ENGLAND	13,63,000
TOTAL	1,07,03,700

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	1,23,91,700
BALANCE BRING INDIAN GRANT REQUIRED AS ABOVE	—20,93,000

CAPITAL REVISED AND BUDGET ESTIMATES
OF STORES TRANSACTIONS ON THE A. B. C. RAILWAY FOR 1891-92 AND 1892-93.
General Abstract.

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Expense heads.	Actuals at end of 1890-91.	REVISED ESTIMATE, 1891-92.						BUDGET ESTIMATE, 1892-93.						Probable balance at end of 1892-93.		
		Debits.			Credita.	Not debit or credit.	Probable balance at end of 1891-92.	Debits.			Credita.	Not debit or credit.				
		Cash.	Stores.	Total.				Cash.	Stores.	Total.						
		Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Purchases as per Schedule A	23,967	43,22,000	...	43,22,000	43,22,000	1,000	24,967	34,10,000	...	34,10,000	34,10,000	...	...	24,967		
London Stores " B	1,47,337	1,24,000	52,33,300	53,79,300	53,85,300	—6,000	1,41,337	1,50,000	45,68,700	47,18,700	47,20,000	—1,300	...	1,40,037		
Manufactures " C	4,67,217	8,45,000	3,15,000	11,00,000	12,15,000	—55,000	4,12,217	10,80,000	1,20,000	12,00,000	12,30,000	—30,000	...	3,82,217		
Workshop manufactures as per Schedule D	—23,303	14,65,000	50,00,000	64,65,000	61,65,000	...	—23,303	15,00,000	45,50,000	60,50,000	60,50,000	...	...	—23,303		
Stores in depots as per Schedule E	1,10,35,011	...	1,37,98,300	1,37,98,300	1,41,98,000	—3,99,700	1,06,45,311	...	1,23,60,000	1,23,60,000	1,23,60,000	—3,84,000	...	1,00,61,311		
Salvage as per Schedule F	8,770	...	13,32,000	13,32,000	13,32,000	...	8,770	...	14,51,000	14,51,000	14,51,000	...	...	8,770		
TOTAL	1,16,53,920	67,63,000	2,57,00,000	2,64,63,000	2,29,53,300	—4,49,700	1,12,09,229	61,40,000	2,30,49,700	2,91,89,700	2,98,05,000	—6,15,300	...	1,05,80,329		
Debit—Debits to the Indian books by credits to expenditure in England for value of English stores received, and other items charged off in England	111,83,29,174	...	36,85,300	36,85,300	...	36,85,300	12,20,11,474	...	32,00,700	32,00,700	...	...	...	12,52,15,174		
Net Indian transactions	—10,68,70,235	67,63,000	2,20,15,300	2,87,78,300	2,29,53,300	—41,35,000	—11,08,05,235	61,40,000	1,98,49,000	2,59,89,000	2,68,05,000	—39,16,000	...	—11,46,71,235		

Manager,
Railway.

189

Dated

SCHEDULE A.

11

RAILWAY.

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

Particulars.	REVISED ESTIMATE, 1891-92.			BUDGET ESTIMATE, 1892-93.			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.
Coal	15,00,000	...	15,00,000	12,00,000	...	12,00,000	Working Expenses.
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	1,20,000	...	1,20,000	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	...	...	33,86,033	
Credits during the year.							
<i>By transfers to debit of "Stores"—</i>							
Firewood	5,00,000	...	5,00,000	4,00,000	...	4,00,000	
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	43,29,000	...	43,29,000	34,10,000	...	34,10,000	
Balance estimated at end of year	...	...	—24,967	...	...	—24,967	
Difference between opening and closing balances	...	...	1,000	...	...	...	

Note—Cash outlay in India to the extent of Rs. 34,10,000 is provided for in this schedule during 1892-93.

SCHEDULE B.

RAILWAY.

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

Particulars	REVISED ESTIMATE, 1891-92.						BUDGET ESTIMATE, 1892-93.					
	English cost at 2 shillings per rupee.			INDIAN CHARGES.			English cost at 2 shillings per rupee.			INDIAN CHARGES.		
	Cash.	Exchange and Insurance.	Total.	Cash.	Exchange and Insurance.	Total.	Cash.	Exchange and Insurance.	Total.	Cash.	Exchange and Insurance.	Total.
Balance at commencement of year	14,47,000	...	...	...	...	...	...	...	...	...	...	...
Supplies during the year.	...	...	...	...	...	...	...	...	...	...	...	...
Permanent-way	...	...	...	...	...	...	...	...	...	...	...	...
Curbs for Mair Bridge	...	...	...	...	...	...	...	...	...	...	...	...
Station materials	...	...	...	...	...	...	...	...	...	...	...	...
Spare parts of locomotives	...	...	...	...	...	...	...	...	...	...	...	...
" of rolling stock	...	...	...	...	...	...	...	...	...	...	...	...
Plant and machinery	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous stores for working the line	...	...	...	...	...	...	...	...	...	...	...	...
Stores for Capital works:—	...	...	...	...	...	...	...	...	...	...	...	...
Workshop machinery	...	...	...	...	...	...	...	...	...	...	...	...
Curbs for Cleab Bridge	...	...	...	...	...	...	...	...	...	...	...	...
Automatic brake gear	...	...	...	...	...	...	...	...	...	...	...	...
Plant for collieries	...	...	...	...	...	...	...	...	...	...	...	...
Station materials, pumps, etc.	...	...	...	...	...	...	...	...	...	...	...	...
Material for 250 low-bridged ways.	...	...	...	...	...	...	...	...	...	...	...	...
Curbs for Jhalum and Hari Hindus	...	...	...	...	...	...	...	...	...	...	...	...
Permanent-way for gradient improve-	...	...	...	...	...	...	...	...	...	...	...	...
ments.	...	...	...	...	...	...	...	...	...	...	...	...
Travelling cranes	...	...	...	...	...	...	...	...	...	...	...	...
Total supplies	...	...	...	...	...	...	...	...	...	...	...	...
Total balance plus debits	...	...	...	...	...	...	...	...	...	...	...	...
Credits during the year.	...	...	...	...	...	...	...	...	...	...	...	...
By amount transferred to the head "Stores"	...	...	...	...	...	...	...	...	...	...	...	...
For Capital works	...	...	...	...	...	...	...	...	...	...	...	...
" Revenue purpose	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...
Balance estimated at end of year	...	...	...	...	...	...	...	...	...	...	...	...
Difference between opening and closing balances	...	...	...	...	...	...	...	...	...	...	...	...

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
Total debits	8,45,000	3,15,000	11,60,000	10,60,000	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	...	...	3,92,217
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.

14

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.
Balance at commencement of year	Rs. ...	Rs. ...	Rs. —23,363	Rs. ...	Rs. ...	Rs. —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	43,00,000	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.		Particulars.	Revised Estimate, 1891-92.		Budget Estimate, 1892-93.	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
To balance at commencement of year	...	...	...	...	By Issues during the year:—	50,000	...	50,000	...
To Receipts during the year:—	...	...	...	...	To Capital works:—	4,00,000	...	4,00,000	...
Local purchases—	...	...	...	...	Formation	12,00,000	...	12,00,000	...
Firewood	...	...	...	...	Bridge-work—Jhelum and Ravi Bridges	6,00,000	...	6,00,000	...
Coal	...	...	...	...	Fencing—Write-back of overcharges	13,00,000	...	13,00,000	...
Sleepers (timber)	...	...	...	...	Rail and Permanent-way	10,000	...	10,000	...
Running stores	...	...	...	...	Stations and Buildings	18,03,000	...	18,03,000	...
Miscellaneous stores	...	...	...	...	Plant	34,17,000	...	34,17,000	...
London stores—	...	...	...	...	Ferries, etc.	6,31,000	...	6,31,000	...
For Capital Works	...	...	...	...	Rolling stock	20,000	...	20,000	...
For Revenue purposes	...	...	...	...	General charges	8,56,000	...	8,56,000	...
Manufactures—	...	...	...	...	To Manufactures—	45,29,300	...	45,29,300	...
Coal	...	...	...	...	Working stores for colliery	6,15,000	...	6,15,000	...
Bricks	...	...	...	...	Fuel for lime burning	1,50,000	...	1,50,000	...
Lime	...	...	...	...	Castor seed, etc.	50,000	...	50,000	...
Castor oil	...	...	...	...	Working stores for oil mill	1,00,000	...	1,00,000	...
Linseed oil	...	...	...	...	Timber for scantlings	1,00,000	...	1,00,000	...
Sweet oil	...	...	...	...	To Workshop Manufacture—	50,000	...	50,000	...
Mustard oil	...	...	...	...	Iron, steel, etc.	4,000	...	4,000	...
Soots	...	...	...	...	Ironwork for Rolling stock	15,000	...	15,000	...
Scantlings	...	...	...	...	Timber	1,00,000	...	1,00,000	...
Workshop manufactures—	...	...	...	...	Coal and fuel	1,00,000	...	1,00,000	...
Locomotive duplicates	...	...	...	...	Working stores	10,00,000	...	10,00,000	...
Screw couplings	...	...	...	...	Engines for erection	6,00,000	...	6,00,000	...
Teak squares	...	...	...	...	To Revenue working expenses	3,00,000	...	3,00,000	...
Well curbs	...	...	...	...	To Sales as per Schedule F	1,00,000	...	1,00,000	...
Wheel barrows	...	...	...	...	TOTAL ISSUES	1,00,000	...	1,00,000	...
Trolleys	...	...	...	...	Balance expected at close of year	1,00,000	...	1,00,000	...
Iron sleepers	...	...	...	...	GRAND TOTAL	1,37,97,300	...	1,37,97,300	...
Axle-boxes and brasses	...	...	...	...	Difference between opening and closing balances	2,49,33,311	...	2,49,33,311	...
Miscellaneous stores for Revenue purposes	...	...	...	...					
TOTAL RECEIPTS DURING THE YEAR	...	...	...	...					
GRAND TOTAL	...	...	...	...					

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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 .		6,465
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 .		1,93,328
Ditto 36 " for Permanent-way material .		55,543
Ditto 37 " for Plant for Dandote Colliery .		6,358
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 .		4,34,008
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 .		4,339
Ditto 9 " for Permanent-way material .		10,40,000
Reserve to meet further Indents likely to be sent forward hereafter for compliance .		23,14,915
Total provision for expenditure in England .		1,55,185
		25,00,000

Manager,
Railway.

Dated

N. 194 R. 21.11.93

Comd to the Comg
Engineer for Railways
for information and
guidance with ref

to Procs N. 1738 R 7.11.90
N. 1923 R 20.8.91

(sd) F. B. W
Offg R

To
The Comg. Engr. for Railways
- Engr. in Chief E.C. Ry
- Exa. Engr. Ry accts
- Exa. E.C. Ry accts
- Exa. Pub Works accts
- Adm. Department

All communications
should be addressed to
the Secretary.

No. 86 ar.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
Railway

To
The Joint Secretary to the Government of Madras
Public Works Department, Railway Branch.

Calcutta, 23rd January 1893.

Sir,
With reference to your letter No. 2980 R of the
10th December 1892, forwarding the Schedule of
Demands of the East Coast Railway for 1893-94,
I am directed to inform that the Government
of India have been pleased to allot a provisional
grant of Rs 95.00.000/- to meet Capital outlay
on the East Coast Railway during 1893-94.

2. From the latest advice of expenditure
in England, it is probable that the balance
in hands for English stores sent forward
for compliance during 1892-93 will amount
to about Rs 2.15.000/- (for value).

3. I am to request that the Budget
Estimate may be prepared for the amount
of Rs 95.00.000/- now provisionally allotted, and
that the programme of operations may be
so drawn up as to keep the expenditure

of the year within this limit. The grant will, however, be raised to 100 lakhs subsequently, if possible.

4. The grant now allotted, is intended to cover expenditure in England and in India, including charges for exchange, and provision must be made as usual from this grant to cover the estimated outlay in England on all stores for which indent for compliance during 1893-94 have been or may be transmitted, including the sum of Rs 2,15,000/- referred to in para 2 above.

5. The rate at which exchange should be calculated in both the Revised Estimate for 1892-93 and Budget Estimate for 1893-94 has been provisionally fixed at $\text{£}1.23$ the rupee as advised in Public Works Department letter No. 715 of the 29th November 1892, and all charges for exchange should be calculated on this basis. Full particulars of the provision on each account should be furnished in the notes accompanying the Estimates.

6. The Budget Estimate should be prepared in the form presented in Public Works Department Circular No. 1 Rangoon of

1893, and in order to meet the requirements of that Circular it will be necessary to divide the grant between works and stores expenditure.

I have the honor to be,
Sir,

Your most obedient servant,

R. G. Montagu

Offg. Secy. to the Government of India.

[Signature]
1893

A
No. 215 R 8 1-Feby 1893.

^{W. W.}
Communicated
to the Consulting Engineer
for Railways & the Engineer
in Chief East Coast Railway
with reference to Props. No.
2979 R, dated 10th December
1892.

W. W.
OR

A
No. 215 R 8 1-Feby 1893.

... 1735 R 7-11-90
... 3084.5 R 27-12-91
... 2597 R 3-11-92
... 2929 R 5-12-92
... 2979-80 R 10-12-92
... 194 R 27-1-93

To The Comptroller for Rys
- Engr. in Ch. E. C. Ry.
- ~~Engr. in Ch. E. C. Ry.~~
- Engr. in Ch. E. C. Ry. Amos
- Editor Table
- to depts 1-2-93. *W. W.*