

Public Works (1893) Department.

RAILWAY BRANCH.

G.O., No. 266-7. R

DATED 7th February

[Despatch Abstract.]

Villupuram - Guntakal section.

Ordered that the Govt of India be advised regarding the sanction of the Local Govt to sanction expenditure on the provision made for expenditure on major heads of account in a project estimate and regarding the anticipated excess on "General Charges" & the savings and all other heads of the estimate for the — of the S.D. 1893.

With remarks copy of a memo from the Examiner of Ry Revt. & Land Revenue regarding the sanction of the Local Govt to sanction expenditure on the provision made for expenditure on major heads of account in a project estimate and a statement showing the provision for expenditure on the S.D. 1893.

STATEMENT showing the probable balance of expenditure to be incurred after the 31st March 1893 against the sanctioned estimate for Villupuram-Guntakal section.

Main heads.	Amount of sanctioned estimate.	PROBABLE EXPENDITURE.			Increase or decrease over the estimate.
		Actual expenditure up to 31st March 1892.	Approximate expenditure as per revised budget.	Total.	
I. Preliminary expenses	Rs. 4,44,781	Rs. 4,34,760	Rs. ..	Rs. 4,34,760	Rs. — 10,021
II. Land	3,27,697	2,77,093	3,000	2,80,093	— 47,604
III. Formation	24,56,707	22,84,078	60,000	23,44,078	— 1,32,629
IV. Bridge work	68,07,861	69,04,692	2,75,000	71,79,692	— 3,71,831
V. Fencing	3,11,126	1,43,847	15,000	1,58,847	— 1,52,279
VI. Electric telegraph	2,30,464	7,470	2,500	10,970	— 2,19,494
VII. Ballast and permanent-way	65,29,446	68,84,051	1,00,000	69,84,051	— 4,54,605
VIII. Stations and buildings	12,96,074	8,60,721	1,88,723	10,49,444	— 2,46,630
IX. Plant	2,76,624	2,17,840	..	2,17,840	— 58,784
XI. Rolling-stock	23,03,282	30,15,653	45,000	30,60,653	— 7,57,371
XII. General charges	19,45,988	19,20,618	91,811	20,12,429	+ 66,441
Total	2,40,29,048	2,09,20,623	7,82,034	2,17,02,657	— 23,26,391

(Signed) W. V. CONSTABLE, Major, R.E.,
for Consulting Engineer for Railways.

7TH FEBRUARY 1893, No. 266 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

Memorandum from the Examiner of Railway Accounts, dated 14th December 1892, and statement showing the probable expenditure to be incurred up to and including 31st March 1893 against the sanctioned estimate for Villupuram-Guntakal section.

No. 44.

Endorsement by the Consulting Engineer for Railways, dated Madras, 25th Jan. 1893.

Submitted to Government for transmission to the Government of India with reference to its No. 620 A.R., dated 25th October 1892, embodied in Proceedings of Government, No. 2650 R., dated 8th November 1892.

2. The memorandum from the Examiner, Railway Accounts, disposes of paras. 1 and 2 of the letter quoted above, and would apparently show that, in the opinion of that officer, the statement made by the Consulting Engineer for Railways regarding the powers of the Local Government is in accordance with existing orders.

3. With reference to para. 3 it is reported that the excess anticipated for "General charges" in the project estimate has been estimated at Rs. 72,395 and that the savings under all the other heads of the estimate will probably be Rs. 22,80,686.

4. It will be observed from the statement herewith submitted that the excess expenditure incurred on general charges can be met from the savings under other heads.

ORDER—dated 7th February 1893, No. 266 R., Public Works.

Ordered that the Government of India be addressed.

(Here enter No. 267 R., Public Works, dated 7th February 1893.)

(True Extract.)

(Signed) W. V. CONSTABLE, Major, R.E.,
Offg. Under-Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Exd. C. A. Munisawmy.
Spare Copies

Gobt. of {1893} Madras.
PUBLIC WORKS.

Dated February, 7th.

Recd.

Encl.

G.O., 7th Feb. 1893, No. 266 R.

FEBRUARY.

Villupuram-Guntakal Section

Ordered that the Government of India be addressed regarding the powers of the Local Government to sanction excesses over the provision made for expenditure on main heads of account in a project estimate and regarding the anticipated excess on "General charges" and the savings under all other heads of the estimate for the — of the South Indian Railway.

Memorandum by Examiner of Railway Accounts, Madras, on Government of India in the Public Works Department letter No. 620 A.R., dated 25th October 1892, pointing out that the Consulting Engineer to the Government of Madras had, in para. 4 of his note embodied in G.O., No. 2184 R., dated 10th September 1892, made an incorrect statement to the effect that the Local Government has power to sanction excess outlay over a main head in a project estimate and quoting as evidence of the inaccuracy para. 12 of Public Works Department Circular 6 R. of 1st August 1892, which reads as follows:—

"A reference to the Government of India will be necessary in every case in which it is found that the provision allowed by Government under a sub-head in the estimate for the project is insufficient to cover the aggregate amount of estimates and excesses over estimates for works approved by the Engineer-in-Chief under that sub-head."

For the reasons hereinafter adduced, I, with due submission, venture to suggest that the statement made by the Consulting Engineer, Madras, is based on orders in force and that the letter from Government of India has apparently been written under a misapprehension of the circumstances and in the absence of detailed information on the subject, thus—

(1) The circular quoted above, on which Government of India has based its opinion, was issued for the purpose of giving larger powers to Engineers-in-Chief, but makes no reference to any alterations in the existing powers of Local Governments

(2) On the contrary, the circular practically sub-divides the outlay on a railway into two parts, one part being within the powers of an Engineer-in-Chief and the other requiring reference to Government of India or its deputed representative.

(3) The particular head of excess on which the reference arose was "General charges head XII" on which the Engineers' powers of expenditure are apparently limited by para. (8) iii of the circular in question instead of by para. 12 above quoted.

(4) A perusal of para. 12 will show that it distinctly relates to excesses arising in consequence of the sum of the sanctions given by the Engineer-in-Chief to works estimates being greater than the provision for such works in the project estimate.

(5) Excesses arising in consequences of detailed estimates for establishment having been sanctioned by Government to an extent exceeding the provision in the project estimate under that head would therefore appear to be absolutely outside the provisions of para. 12 above quoted, which relates, as before stated, exclusively to excesses arising out of a too free exercise of the powers of an Engineer-in-Chief in respect to works.

(6) Again, certain portions of the circular having reference to matters beyond the power of an Engineer-in-Chief and requiring reference to Government of India, it has been assumed, as is usual in such cases, that when an Engineer-in-Chief is directly under the orders of Government of India he will refer to that Government direct, but that in cases where Government of India has deputed any portion of its power of control over a railway to a Local Government, all references will be made through such deputed representative of India and dealt with by it to the full extent of the various powers conferred on it in the several codes and that only such points as are in excess of its own deputed power will be referred to Government of India.

(7) Para. 32, chapter II, volume III of the Public Works Department Code bears out this view by stating that "the authority to incur expenditure within the limits laid down in appendices A and B rests with the Local Government and the Engineer-in-Chief." In other words, after Engineer-in-Chief's powers are exhausted, the Local Government will, within the limits of its own powers, commence to act as the representative of India.

(8) The power quoted by the Consulting Engineer to the Government of Madras in para. 4 of his note is contained in the appendix A above referred to, and I would therefore respectfully suggest that the statement made by that officer is not at variance with existing orders.

(Signed) J. LIGHTFOOT,
Examiner, Railway Accounts, Madras.

STATEMENT showing the probable balance of expenditure to be incurred after the 31st March 1893 against the sanctioned estimate for Villupuram-Guntakal section.

Main heads.	Amount of sanctioned estimate.	PROBABLE EXPENDITURE.			Increase or decrease over the estimate.
		Actual expenditure up to 31st March 1892.	Approximate expenditure as per revised budget.	Total	
I. Preliminary expenses	Rs. 4,44,781	Rs. 4,34,760	Rs. ..	Rs. 4,34,760	— 10,021
II. Land	3,27,697	2,77,093	3,000	2,80,093	— 47,604
III. Formation	24,66,707	22,64,078	60,000	23,24,078	— 1,32,629
IV. Bridge work	68,07,861	59,04,652	2,75,000	61,79,652	— 6,28,169
V. Fencing	2,11,125	1,43,647	16,000	1,68,647	— 1,62,478
VI. Electric telegraph	3,30,464	7,470	8,500	10,970	— 3,19,494
VII. Ballast and permanent-way	64,29,545	68,84,051	1,00,000	69,84,051	— 5,45,494
VIII. Stations and buildings	12,96,074	8,60,721	1,88,723	10,39,444	— 2,56,630
IX. Plant	2,75,824	2,17,840	..	2,17,840	— 57,884
XI. Rolling-stock	21,03,282	20,15,653	45,000	20,60,653	— 2,42,629
XII. General charges	19,45,988	19,20,818	91,811	20,12,629	+ 66,641
Total ..	2,40,29,048	2,09,20,623	7,82,034	2,17,02,657	— 23,26,391

(Signed) W. V. CONSTABLE, Major, R.E.,
for Consulting Engineer for Railways.

7TH FEBRUARY 1893, No. 267 R., PUBLIC WORKS.

PUBLIC WORKS DEPARTMENT.

Railway.

LETTER—from

MAJOR W. V. CONSTABLE, R.E.,

Offg. Under-Secretary to the Government of Madras,

Public Works Department,

Railway Branch,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

SIR,

With reference to paras. 1 and 2 of your letter No. 620 A.R., dated 25th October 1892, I am directed to forward, herewith, copy of a memorandum from the Examiner of Railway Accounts, Madras, which apparently shows that, in the opinion of that officer, the statement made by the Consulting Engineer for Railways in para. 4 of his endorsement embodied in Proceedings of this Government, No. 2184 R., dated 10th September 1892, regarding the powers of the Local Government to sanction excesses over the provision made for expenditure on main heads of account in a project estimate, is in accordance with existing orders.

2. In compliance with the request made in para. 3 of letter quoted above, I am to forward a statement showing the probable expenditure to be incurred up to and including 31st March 1893 against the sanctioned estimate for the Villupuram-Guntakal section of the South Indian Railway with the remark that the excess anticipated for "General charges" in the project estimate has been estimated at Rs. 72,395, which can be met from the savings under other heads, and that the savings under all the other heads of the estimate will probably be Rs. 22,80,686.

I have the honour to be,

Sir,

Your most obedient servant,

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

FORT ST. GEORGE,
7th February 1893.

Exd. C. A. Munisawmy.
Spare Copies

RAILWAY.

Govt. of {1893} Madras.
PUBLIC WORKS.

Dated February, 7th.

Recd.

Encl.

7th February 1893, No. 267 R.

FEBRUARY.

Villupuram-Guntakal Section

Forwarding, with remarks, copy of a memorandum from the Examiner of Railway Accounts, Madras, regarding the powers of the Local Government to sanction excesses over the provision made for expenditure on main heads of account in a project estimate and a statement showing the probable expenditure up to and including 31st March 1893 against the sanctioned estimate for the — of the South Indian Railway.

10TH SEPTEMBER 1892, No. 2184 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper :—

From the Consulting Engineer for Railways, dated 2nd September 1892, No. 658.

From the Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 13th August 1892, No. 1204.

With reference to your No. 822 of 1st ultimo and to this office No. 1132 of 26th July 1892, I have the honour to forward (in duplicate), herewith, a revised budget appropriation statement for the Villupuram-Guntakal section for 1892-93, and shall be glad if you will kindly communicate to me the sanction of Government thereto.

The Examiner of Railway Accounts here has gone over the statement and his office-note to myself is attached for information.

VILLUPURAM-GUNTAKAL SECTION.

Comparative statement of budget appropriations for the official year 1892-93.

Main heads of expenditure.	APPROPRIATIONS SANCTIONED IN FINAL ORDER (under Madras Government Order No. 1348 R., Public Works, of 27th May 1892).			APPROPRIATIONS AS NOW PROPOSED.		
	Cash.	Stores.	Total.	Cash.	Stores.	Total.
<i>Works and Services.</i>						
I. Preliminary expenses	1,116	..	1,116	1,116	..	1,116
II. Land	15,000	..	15,000	15,000	..	15,000
III. Formation	1,25,000	15,000	1,40,000	1,25,000	15,000	1,40,000
IV. Bridgework	20,000	81,760	1,01,760	20,000	81,760	1,01,760
V. Fencing	400	..	400	400	..	400
VI. Electric telegraph	8,000	15,000	23,000	28,000	15,000	43,000
VII. Ballast and permanent-way	2,54,937	1,05,000	3,59,937	2,27,093	1,05,000	3,32,093
VIII. Stations and buildings	4,34,453	1,86,760	6,21,213	4,38,609	1,86,760	6,25,369
Total construction accounts						
IX. Plant	..	..	..	..	..	..
X. Ferriss, &c.	15,000	1,74,000	1,89,000	15,000	1,74,000	1,89,000
XI. Rolling-stock	89,921	..	89,921	97,765	..	97,765
XII. General charges as per schedule B	5,39,374	3,60,760	9,00,134	5,39,374	3,60,760	9,00,134
Total expenditure on final heads						
Miscellaneous advances	2,000	..	2,000	2,000	..	2,000
Total						
Deduct receipts on Capital account	1,374	..	1,374	1,374	..	1,374
Grand Total, Works and services						
Stores account as per schedule A	60,000	80,760	1,40,760	60,000	80,760	1,40,760
Total						
Deduct debit to the Indian books by credits to expenditure in England for value of English stores and other items charged off in England	..	..	..	..	..	..
Net Indian expenditure						
	6,00,000	3,00,000	9,00,000	6,00,000	3,00,000	9,00,000

SCHEDULE B—Capital and Revenue.—Budget estimate of general charges of the railway for the year 1892-93.

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.

10TH SEPTEMBER 1892, No. 2184 R., PUBLIC WORKS.

1892-93.		As now proposed.		As now proposed.										Remarks.
Line No.	Detail.	As now proposed.	As now proposed.	Distribution of charges.			Per annum.	Per annum.	Per annum.	Distribution of charges.			Total.	
				Per annum.	Capital.	Revenue.				Capital.	Revenue.	Total.		
<i>Director or General.</i>														
1	1	Superintending Engineer	1,100	1,100	..	..	1,100	1,100	1,100	1,100	1,100	1,100	1,100	(a) For 1 month; (1) for 12 months.
1	1	Engineering Assistant	150	1,800	..	..	1,800	1,800	1,800	1,800	1,800	1,800	1,800	(2) For 3 months and some days; (2) for 4 months.
23	24	Office establishment	..	10,871	..	..	10,871	10,871	10,871	10,871	10,871	10,871	10,871	(3) For 2 months.
18	25	Petty	..	856	..	..	856	856	856	856	856	856	856	(4) For 4 months.
..	..	Travelling allowances	..	220	..	..	220	220	220	220	220	220	220	(5) For a portion of a month.
..	..	Office expense	..	1,200	..	..	1,200	1,200	1,200	1,200	1,200	1,200	1,200	(6) For 6 months; (7) for a portion of a month.
..	..	Pension and leave contributions	..	313	..	..	313	313	313	313	313	313	313	(8) 1 for 6 months, 1 for 12 months; (8) 1 for 3 months and 1 for 12 months.
..	..	Total ..	..	16,780	..	..	16,780	16,780	16,780	16,780	16,780	16,780	16,780	(9) For 12 months.
<i>Engineering Department.</i>														
1	1	Executive Engineer, 1st grade	800	3,200	..	..	3,200	3,200	3,200	3,200	3,200	3,200	3,200	(10) One for 12 months and 1 for 4 months.
..	..	Do. 2nd do.	..	..	..	..	..	..	..	..	..	..	..	(11) For 4 months.
..	..	Do. 3rd do.	..	..	..	..	..	..	..	..	..	..	..	(12) For 2 months.
..	..	Assistant Engineer, 2nd do.	..	..	..	..	..	..	..	..	..	..	..	(13) For a portion of a month.
..	..	Do. 3rd do.	..	..	..	..	..	..	..	..	..	..	..	(14) For 6 months; (7) for a portion of a month.
1	1	Temporary Engineer	800	2,100	..	..	2,100	2,100	2,100	2,100	2,100	2,100	2,100	(15) 1 for 6 months, 1 for 12 months; (15) 1 for 3 months and 1 for 12 months.
2	2	Do. 4th do.	800	4,500	..	..	4,500	4,500	4,500	4,500	4,500	4,500	4,500	(16) For 12 months.
..	..	Total, Engineers ..	..	9,800	..	..	9,800	9,800	9,800	9,800	9,800	9,800	9,800	(17) For 12 months.
<i>Subordinate.</i>														
1	1	Sub-Engineer, 1st grade (Honorary Assistant Engineer)	..	..	..	..	..	..	..	..	..	..	..	(18) For 12 months.
2	2	Sub-Engineer, 2nd grade	..	..	..	..	..	..	..	..	..	..	..	(19) One for 12 months and 1 for 4 months.
1	1	Do. 3rd do.	..	..	..	..	..	..	..	..	..	..	..	(20) For 4 months.
2	2	Supervisors, 1st do.	400	1,000	..	..	1,000	1,000	1,000	1,000	1,000	1,000	1,000	(21) One for 4 and 1 for 12 months; (21) 1 for 6 months and 1 for 7 months.
2	2	Do. 2nd do.	..	..	..	..	..	..	..	..	..	..	..	(22) One for 6 months and 1 for a portion of a month.
2	2	Overseers 1st do.	200	1,600	..	..	1,600	1,600	1,600	1,600	1,600	1,600	1,600	(23) One for 4 and 1 for 12 months; (23) 1 for 4 and 1 for 6 months.
1	1	Overseer 2nd do.	..	..	..	..	..	..	..	..	..	..	..	(24) For 4 months.

10TH SEPTEMBER 1892, No. 2184 R., PUBLIC WORKS.

1	26	Temporary subordinates	..	4,450	..	..	..	..	4,450	4,450	..	8,900	(a) and (16) For varying periods.
1	27	Do. 4th do.	..	2,900	..	..	..	..	2,900	2,900	..	5,800	(b) For 2 months; (18) 1 for 10 and 1 for 12 months.
1	28	Sub-overseer	..	70	..	..	..	..	70	70	..	140	(c) For 4 months; (19) for varying periods.
1	29	Temporary lower subordinates	..	400	..	..	..	..	400	400	..	800	(d) For 4 months; (20) for varying periods.
1	30	Sub-divisional allowances	..	120	..	..	..	..	120	120	..	240	(e) For 2 months; (21, 22 and 23) For varying periods.
1	31	Total, Subordinates ..	..	10,700	..	..	..	..	10,700	10,700	..	21,400	(f) For 2 months; (24) for varying periods.
1	32	Office Establishment.	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(g) For 2 months; (25) and (26) For varying periods.
1	33	Accounts	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(h) For 2 months; (27) for 6 months.
1	34	Accounts clerks	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(i) For 2 months and (28) for 6 months.
1	35	Clerks	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(j) For 2 months.
1	36	Cashiers	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(k) For 2 months.
1	37	Lacars	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(l) For 2 months.
1	38	Cash peons	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(m) For 2 months.
1	39	Treasury men	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(n) For 2 months.
1	40	Sweepers	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(o) For 2 months.
1	41	Dak runners	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(p) For 2 months.
1	42	Police guards	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(q) For 2 months.
1	43	Watchmen	..	2,458	..	..	..	..	2,458	2,458	..	4,916	(r) For 2 months.
1	44	Total ..	..	12,900	..	..	..	..	12,900	12,900	..	25,800	(s) For 2 months.
1	45	Leads and Other Allowances.	..	4,008	..	..	..	..	4,008	4,008	..	8,016	(t) For 2 months.
1	46	Travelling allowances	..	4,008	..	..	..	..	4,008	4,008	..	8,016	(u) For 2 months.
1	47	Office expenses	..	1,200	..	..	..	..	1,200	1,200	..	2,400	(v) For 2 months.
1	48	Furniture and lease allowances	..	1,433	..	..	..	..	1,433	1,433	..	2,866	(w) For 2 months.
1	49	Total, Engineering ..	..	40,041	..	..	..	..	40,041	40,041	..	80,082	(x) For 2 months.
1	50	Locomotive and Carriage and Wagon.	..	500	..	..	..	..	500	500	..	1,000	(y) For 2 months.
1	51	Foreman	250	500	..	..	..	..	250	500	..	750	(z) For 2 months.
1	52	Clerk	40	80	..	..	..	..	40	80	..	120	(aa) For 2 months.
1	53	Travelling allowances	..	60	..	..	..	..	60	60	..	120	(ab) For 2 months.
1	54	Total ..	..	630	..	..	..	..	630	630	..	1,260	(ac) For 2 months.
1	55	Stores.	..	300	..	..	..	..	300	300	..	600	(ad) For 2 months.
1	56	Depot Storekeepers	..	300	..	..	..	..	300	300	..	600	(ae) For 2 months.
1	57	Sub-storekeepers	..	300	..	..	..	..	300	300	..	600	(af) For 2 months.
1	58	Clerks	..	300	..	..	..	..	300	300	..	600	(ag) For 2 months.
1	59	Lacars	..	300	..	..	..	..	300	300	..	600	(ah) For 2 months.
1	60	Total ..	..	630	..	..	..	..	630	630	..	1,260	(ai) For 2 months.

Schedule B—Capital and Revenue.—Budget estimate of general charges of the railway for the year 1892-93—cont.

1892-93.		Detail.	AS SANCTIONED IN THE FINAL ISSUE OF BUDGET ESTIMATE, 1892-93 (vide Madras G.O., No. 1348 R., P.W., of 27th MAY 1892).						AS NOW PROPOSED.				Remarks.
Final Issue.	As now proposed.		Per annum.	Distribution of charges.			Per annum.	Per annum.	Distribution of charges.		Total.		
				Capital.	Revenue.	Total.			Capital.	Revenue.		Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	24	Stores—cont.											
		Watchmen ..	..	676	..	676	..	1,115	..	1,115	..	1,115	(34) For 2 months and (35) for 3 months.
		Travelling allowances ..	..	180	..	180	..	180	..	180	..	180	(36) For 2 months and (36) for varying periods.
		Office expenses ..	..	480	..	480	..	480	..	480	..	480	(4d and 37) For varying periods.
		Total ..	..	8,084	..	8,084	..	9,990	..	9,990	..	9,990	
	1	Medical and Sanitation.											
	7	Allowances to Civil Surgeons ..	50	100	..	100	60	150	..	150	..	150	(35)
		Apothecaries ..	376	750	..	750	..	1,197	..	1,197	..	1,197	(36)
	4	Lascars ..	..	548	..	548	..	224	..	224	..	224	(37)
		Travelling allowances ..	..	210	..	210	..	210	..	210	..	210	
		Office expenses ..	..	100	..	100	..	100	..	100	..	100	
		Total ..	..	1,708	..	1,708	..	1,881	..	1,881	..	1,881	
		Audit and Accounts.											
	3	Accountants ..	..	8,292	..	8,292	..	8,292	..	8,292	..	8,292	
	28	Clerks ..	..	13,001	..	13,001	..	13,001	..	13,001	..	13,001	
	3	Petty ..	..	370	..	370	..	370	..	370	..	370	
	1	Stock-keeper ..	..	300	..	300	..	300	..	300	..	300	
		Travelling allowances ..	..	100	..	100	..	100	..	100	..	100	
		Office expenses ..	..	900	..	900	..	900	..	900	..	900	
		Contribution for leave and pension.	..	837	..	837	..	837	..	837	..	837	
		Total, Audit and accounts ..	..	23,700	..	23,700	..	23,700	..	23,700	..	23,700	

(44) For 2 months and (35) for 3 months.
(45) For 2 months and (36) for 3 months.
(46) For 2 months and (37) for 3 months.
(47) For 2 months and (38) for 3 months.

ABSTRACT of general charges for 1892-93.

Sub-heads of establishment.	DISTRIBUTION AS PER FINAL ISSUE.				DISTRIBUTION AS NOW PROPOSED.			
	Capital.		Revenue.		Capital.		Revenue.	
	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
Direction or general	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Engineering ..	83,312	16,760	..	..	83,312	16,760	..	..
Locomotive ..	2,06,677	40,041	..	..	2,06,677	40,041	..	..
Traffic ..	4,605	630	..	..	4,605	630	..	..
Stores ..	..	..	..	..	..	..	..	..
Audit and accounts ..	17,417	8,084	..	..	17,417	8,084	..	..
Medical and sanitation ..	39,120	23,700	..	..	39,120	23,700	..	..
..	9,968	1,708	..	..	9,968	1,708	..	..
Total ..	3,60,896	89,921	..	..	3,60,896	89,921	..	..

Office-note from the Examiner, Railway Accounts, Trichinopoly, to the Agent, South Indian Railway, dated Trichinopoly, 12th August 1892, No. 648.

The comparative statement of Villupuram-Guntakal budget for 1892-93 is returned herewith. It calls for no remarks.

Submitted for the sanction of Government.

2. The Agent, South Indian Railway, submits, for sanction, a revised budget appropriation statement for the Villupuram-Guntakal State Railway. The proposal which does not affect the budget grant is briefly as follows:—

	Cash.	Stores.	Total.
	Rs.	Rs.	Rs.
Increase—			
Ballast and permanent-way ..	20,000	..	20,000
General charges ..	7,844	..	7,844
Total ..	27,844	..	27,844
Decrease—			
Stations and buildings ..	27,844	..	27,844
Total ..	..	..	..

3. In consequence of the transfer of certain Government officers and subordinates taking place later than was anticipated, the provision under general charges will be exceeded as under:—

Direction or general	Rs.
Engineering ..	700
Locomotive ..	5,693
Traffic ..	630
Stores ..	1,906
Audit and accounts ..	175
Medical and sanitation ..	..
Total ..	7,844

4. If the scale now proposed be sanctioned, the provision for general charges in the project estimate will, at the close of 1892-93, be exceeded by Rs. 82,114; but, as the local Government has power under Public Works Department Code, volume III, appendix A, to sanction revised estimates and excesses over estimates within 10 per cent. of the original amount, it is considered that the proposed scale of establishment, if approved, may be sanctioned by the local Government in accordance with letter No. 1439 G., dated 14th March 1892, from the Government of India. The other appropriations involved are within the power of the local Government (*vide* Public Works Department Code, volume III, chapter II, para. 35).

ORDER—dated 10th September 1892, No. 2184 R., Public Works.

The revised budget appropriation statement for the Villupuram-Guntakal State Railway, including the proposed scale of establishment, is sanctioned.

2. A copy of these Proceedings will be forwarded for the information of the Government of India.

(Here enter No. 2185 R., Public Works, dated 10th September 1892.)

(True Extract.)

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
„ Examiner, Guaranteed Railway Accounts.

ENDORSEMENT—dated 10th September 1892, No. 2185 R., Public Works.

Forwarded.

(By Order.)

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

RAILWAY.

Govt. of {1892} Madras.
PUBLIC WORKS.

Dated September, 10th.

Read.

Encl.

G.O., 10th Sept. 1892, Nos. 2184,
2185 R.

SEPTEMBER.

Villupuram-Guntakal State
Railway

Forwarding copy of Proceedings sanctioning the revised budget appropriation statement for 1892-93 for the — including the proposed scale of establishment.

8TH NOVEMBER 1892, No. 2650 R., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Railway.

Read the following paper:—

From the 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 Simla, the 25th October 1892, No. 620 A.R.

With reference to your endorsement No. 2185 R. of the 10th September 1892, forwarding, for the information of the Government of India, a copy of the Proceedings of the Madras Government, in which sanction is accorded to a revised appropriation statement for the Villupuram-Guntakal Railway, I am directed to state that the view expressed in para. 4 of the Consulting Engineer's note in regard to the powers of a local Government to sanction excesses over the provision made for expenditure on main heads of account in the project estimate is not correct.

2. In para. 12 of Public Works Department Circular No. 6 R. of 1st August 1892, it is laid down that a reference to the Government of India is necessary in every case where the provision allowed under a sub-head is exceeded. The object of requiring such a reference is to give warning of a possible excess over the total sanctioned estimate and to allow of measures being taken to prevent it, and this object would be defeated if local Governments exercised the power suggested in para. 4 of the Consulting Engineer's note.

3. I am to ask that a report of the excess anticipated over the provision for general charges in the project estimate may now be made and that the Government of India may be informed what savings can be made under other heads of the same estimate.

ORDER—dated 8th November 1892, No. 2650 R., Public Works.

Communicated to the Consulting Engineer for Railways, for information and guidance, with reference to paras 1 and 2 of letter read above. The report called for in para. 3 should be furnished.

(True Extract.)

(Signed) F. B. WALKER,
Offg. Joint Secy. to Govt., P.W.D.,
Railway Branch.

To the Consulting Engineer for Railways.
" Examiner, Guaranteed Railway Accounts.

Encl. A. D. Xavier.
Spare Copies

RAILWAY.

Govt. of (1892) Madras.
PUBLIC WORKS.

Dated November, 8th.

Recd.

Encl.

G.O., 8th Nov. 1892, No. 2650 R.

NOVEMBER.

Villupuram-Guntakal
Railway

Certain remarks by the Government of India on the revised appropriation statement for the — sanctioned by the local Government, communicated to the Consulting Engineer.

250
7073/1

Memo by Examiner of Railway Accounts.
Madras and Government of India in the P.H.D. letter
No 620 A.R., dated 25th October 1892, pointing out that
the Consulting Engineer to the Government of Madras
had in para 4 of his note embodied in G.O. No 2184 R,
dated 10th September 1892, made an incorrect statement
to the effect that the local Government has power to
sanction excess outlay over a main head in a project
Estimate and quoting as evidence of the inaccuracy, para
12 of P.H.D. Circular 6 R of 1st August 1892, which
reads as follows:—

"A reference to the Government of India will be
necessary in every case in which it is found that the provision
allowed by Government under a sub-head in the Estimate
for the project is insufficient to cover the aggregate amount
of Estimates and Excesses over Estimates for work not
approved by the Engineer-in-Chief under that sub-head."

For the reasons hereinafter adduced, I with due sub-
-mission venture to suggest that the statement made by the
Consulting Engineer, Madras, is based on orders in force
and that the letter from Government of India has
apparently been written under a misapprehension of
the circumstances and in the absence of detailed infor-
-mation on the subject. Thus. —

(1) The Circular quoted above in which Government of India has based its opinion was issued for the purpose of giving larger powers to Engineer-in-Chief, but makes no reference to any alterations in the existing powers of Local Governments.

2. On the contrary the Circular practically subdivides the outlay on a Railway into two parts, one part being within the powers of an Engineer-in-Chief and the other requiring reference to Government of India or its deputed representative.

(3) The particular Head of Excess on which the reference arose was General charge Head III on which the Engineer's powers of Expenditure are apparently limited by para (8) III. of the Circular in question instead of by para 12 above quoted.

(4) A perusal of para 12 will show that it distinctly relates to excesses arising in consequence of the sum of the sanctions given by the Engineer-in-Chief to works estimates being greater than the provision for such works in the project estimate.

(5) Excesses arising in consequence of detailed estimates for Establishment having been sanctioned by Government to an extent exceeding the provision in the project estimate under that head, would therefore appear to be absolutely outside the provisions

of para 12 above quoted which relates as before stated exclusively to excesses arising out of a ^{too} free exercise of the powers of an Engineer-in-Chief in respect to works.

(6) Again, certain portions of the Circular having reference to matters beyond the power of an Engineer-in-Chief and requiring reference to Government of India, it has been assumed, as is usual in such cases, that when an Engineer-in-Chief is directly under the orders of Government of India he will refer to that Government direct but that in cases where Government of India has deputed any portion of its power of control over a Railway to a Local Government, all references will be made through such deputed representative of India and dealt with by it to the full extent of the various powers conferred on it in the several Codes and that only such points as are in excess of its own deputed power will be referred to Government of India.

(7) Para. 32 Chapter II. Volume III of the P.H.D. Code bears out this view by stating that "the authority to incur Expenditure within the limits laid down in appendices A and B rests with the Local Government and the Engineer-in-Chief." In other words after Engineer-in-Chief's powers are exhausted, the Local Government will, within the limits of its own powers, commence to act as the representative of India.

(8) The power quoted by the Consulting Engineer to the Government of Madras, in para 4 of his note is contained in the Appendix A, above referred to and I would, therefore, respectfully suggest that the statement made by that Officer is not at variance with existing orders.

Signed J. Rightfoot.

Examined By: Accounts
Madras.

Statement showing the probable balance of Expenditure to be incurred after the 31st March 1893 against the sanctioned estimate for Villupuram-Guntakal Section.

Main Heads	Amount of sanctioned Estimate	Probable Expenditure			Increase or Decrease over the Estimate
		Actual Expenditure up to 31 March 1892.	Approved Expenditure as per revised Budget	Total	
I. Preliminary Expenses	444,781	434,760	.	434,760	- 10021
II Land	327,697	277,093	3,000	280,093	- 47,604
III Formation	245,670	226,408	60,000	286,408	- 152,262
IV Bridge work	68,078	59,462	275,000	334,462	- 628,169
V Fencing	311,125	143,647	15,000	158,647	- 152,478
VI Electric Telegraph	330,464	7,470	3,500	10,970	- 319,494
VII Ballast & Permanent way	652,545	584,051	100,000	684,051	- 68,494
VIII Stations & Buildings	129,074	85,721	18,723	104,444	- 24,630
IX Plant	275,524	21,840	.	21,840	- 57,684
X Rolling stock	330,322	305,653	45,000	350,653	- 24,669
XI General charges.	194,598	192,618	9,811	202,429	+ 6,441
Total.	2402,904	2072,063	782,034	2854,097	- 252,639

Signed / N. V. Constable, Major, R.E.
for Comd. Engrs. for Railways.

PUBLIC WORKS DEPARTMENT.

OFFICE OF CONSULTING ENGINEER FOR RAILWAYS,

Madras, 25th January 1893.

Memo from the Examiner of Railway
Accounts, dated 14th December 1892,
Statement, showing the ^{and} Probable Ex-
penditure to be incurred upto and includ-
ing 31st March 1893 against the sanctioned
estimate for Villupuram-Guntacal Section.

No. 44

SUBMITTED.

to Government for
transmission to the Govern-
ment of India, with reference
to its No. 620 A.R. dated 25th Octo-
ber 1892 embodied in Proceed-
ings of Government No. 2650 R.
dated 8th November 1892.

Subject.

2. The memo from the
Examiner Railway Accounts
disposes of paras. 1 and 2 of
the letter quoted above, and
would apparently show that,
in the opinion of that officer,
the statement made by the
Consulting

Consulting Engineer for Railways
regarding the powers of the
Local Government is in ac-
cordance with existing
orders.

3. With reference to para
3, it is reported that the excess
anticipated for General Charge-
es in the project estimate
has been estimated at Rs 72,395
and that the savings under
all ^{the} other heads of the estimate
will probably be Rs 22,80,686.

4. It will be observed
from the statement herewith
submitted that ^{the} excess ex-
penditure incurred on general
charges can be met from the
savings under other heads.

M. M. M.

Major R. S.
for Offg. Cons. Engr. for Rys.

P. J. CURRENT No. 7

Form No. 3.

From

THE CONSULTING ENGINEER

FOR RAILWAYS,

Madras,

No. 44

Dated 25

Received

January 1893.

No. of ENCLOSURES.

Subject.

Submitting, for transmission to the Govt. of India, the statement, showing the probable balance of expenditure to be incurred after the 31st March 93 against the sanctioned estimate for V.S. section of the S.S. Ry., with a memo. from the Manager of Ry. Dept., Madras, explaining the alleged incorrect statement, referred to in that Govt.

No 2184-S R 410-7-72

- 2650 R - 8-11-92

A No 266 R 27 Feb 1893.

Ordered that the Government of India be addressed.

E.

R

The Consulting Engineer
S.S. Ry. Accounts.

2/3

No. 267 R.

Government of Madras.

PUBLIC WORKS DEPARTMENT,
RAILWAY BRANCH.

To

THE SECTY, TO THE GOVT. OF INDIA,

P. W. DEPARTMENT.

J. J. J. J. J. 1893.

SIR,

With reference to para 1 and 2 of your letter No. 6208, dated 25th October 1892, I am directed to forward herewith copy of a ^{memo} from the Manager of Railway Accounts, Madras, which apparently shows that in the opinion of that officer the statement made by the Consulting Engineer for Railways in para 4 of his endorsement embodied in Progs. of this Govt. No 2184 R dated 10 September 1892, regarding the power of the local Government to sanction excesses over the provision made for expenditure in main heads of account in a project estimate, is in accordance with existing orders.

2.

In compliance with the request made in para 3 of letter quoted above, I am to forward a statement showing the probable expenditures to be incurred up to and including 31st March 1893 against the sanctioned estimate for the Villupuram branch section of the South Indian Railway with the remark that the expenses anticipated for "General charges" in the project estimate has been estimated at Rs 72,395 which can be met from the savings under other heads & that the savings under all the other heads of the estimate will probably be Rs 22,80,686.

13.
H.S.
28/11/92

A

No. 266.64297-4/93.

no sent to Calcutta
7/2/93

R.

26
1/3

23.53.011